



BAGALKOT UNIVERSITY
Mudhol Road, Jamkhandi – 587301 Dist: Bagalkote

The Draft

REGULATIONS AND COURSE STRUCTURE

Governing the Choice Based Credit System (CBCS) Semester

Scheme with multiple entry and exit options in

BACHELOR OF COMMERCE

In the

FACULTY OF COMMERCE

Bachelor of Commerce

(Basic/Hons) IV Semester

As Per NEP – 2020 and Adapted from RCU Belagavi

Applicable from the Academic Year 2024-25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	-----	Language – L7	AECC	3+1+0	60	40	100	3
24	-----	Language – L8	AECC	3+1+0	60	40	100	3
25	126BCM04X XXDSC11T	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	126BCM04X XXDSC12T	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	126BCM04X XXDSC13T	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	126COM03X XXAEC03T	Constitution of India	AECC	2+0+0	30	20	50	2
29	126COM03X XXSEC03T	Artificial Intelligence	SEC	1+0+2	30	20	50	2
30	126BCM04P HYVBC06L	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	0	50	50	2
Sub –Total (D)					360	290	650	24

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

Curriculum of IV Semester Courses

Advanced Corporate

Accounting Costing Methods

& Techniques Business

Regulatory Framework

Constitution of India (curriculum will be given by KSHEC)

Artificial Intelligence (Curriculum will be given by KSHEC)

Sports/NCC/NSS/Others (if any)

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM04XXXDSC11T Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.		
Module No. 2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		
Module No. 5: Recent Developments in Accounting and Accounting standards.		08

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

Text Books:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM04XXXDSC12T Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications. 		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts- Problems.		
Module No. 2: Process and Service Costing		12
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement. Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.		
Module No. 3: Activity Based Costing		10
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		

Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

Standard Costing Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 126BCM04XXXDSC13T Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Recognize the laws relating to Contracts and its application in business activities. b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller. d) Distinguish the partnership laws, its applicability and relevance. e) Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		12
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		10
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No. 3: Competition and Consumer Laws		12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module No. 4: Economic Laws		12
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		
Module 5: Environment and Cyber Laws		10

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.
Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for „inventions“ and / or „non-inventions“.
5. List at least 5 items which can be categorized as „hazardous substance“ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

4.4 Constitution of India curriculum will be given by KSHIC

4.7 Curriculum of Artificial Intelligence will be given by KSHIC

References

1. RBI Financial Education Handbook.
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI.
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets.
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis.

Text Books

Sl No	Author	Title of the Book	Publisher
01	Prasanna Chandra	Financial Management	McGraw Hill Education
02	Aswath Damodaran	Corporate Finance	John Wiley & Sons Inc
03	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com.

Question Paper Pattern

1. **Internal Assessment** – 20 marks (based on practical lab-based assignments)
2. **End Semester Exam** – 30 marks
 - Section A:** 4 out of 5 questions (2 marks each) $4 \times 2 = 8$ Marks
 - Section B:** 2 out of 3 questions (6 marks each) $2 \times 6 = 12$ Marks
 - Section C:** Compulsory:
Analysis of One Case (or) Two Case-lets $1 \times 10 = 10$ Marks.

1.1 Guidelines For Continuous Internal Evaluation and Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Assignment (s)	08 Marks
	Seminar (s)	08 Marks
	Attendance *	08 Marks
2	Internal Assessment Tests (IAT)	16 Marks
	Total of CIE (A)	40 Marks
3	Semester End Examination (SEE) (B)	60 Marks
	Total of CIE and SEE (A + B)	100 Marks

*** Attendance**

Up to 74.99	0 Mark
75-77.99	02 Marks
78-80.99	03 Marks
81-83.99	04 Marks
84-86.99	05 Marks
87-89.99	06 Marks
90-92.99	07 Marks
93 and above	08 Marks

a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 16 % weightage (16 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with four marks each:

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Filed visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Any other academic activity

- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 34 marks each and the same is to be scaled down to 16 marks each. Standard format is given below.
- c. In case of 50 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Suggestive Template for IAT

Internal Assessment Test: Bachelor of Commerce (B.Com.)

Course Code:

Duration: 1½ Hours

Name of the Course:

Total Marks: 34

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering.

(2 x 2 = 04)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding.

(05 x 2= 10)

- 4.
- 5.
- 6.

SECTION- C

I. Answer any two of the following questions. Questions are asked on Understanding and Applying.

(10 x 2= 20)

- 7.
- 8.
- 9.

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf

Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of Universities/Institutes to have their own Framework. The BOS of the Universities/Institutes shall prepare the SEE Framework by considering the „Revised Bloom's Taxonomy“, since the courses are designed based on Outcome Based Education.

Instructions for Question Paper Setters:

- 1 The question paper setter shall use Revised Bloom’s Taxonomy Action Verbs, since the students answers are assessed based on course outcomes. (As a part of OBE).
- 2 The question paper setter shall set the two/three questions from each module as per the pattern.
- 3 Each module can have sub-questions.
Example:

- | | |
|-----------|-------------|
| 1. A..... | (02 Marks) |
| B..... | (05 Marks) |
| C..... | (10 Marks) |

- 4 While setting sub-questions, question paper setters can assign the weightage of the marks as per the need/importance of the questions, but it should not exceed the maximum marks of the module.

