

B.Com Semester-III

DSC 3.1(023COM011) Company Accounts-I

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,

Course Outcomes:

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

Module No 1: Introduction to Company Accounts 10 Hours

Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;

Module No 2: Accounting for Share Capital 12 Hours

Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Prorata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.

Module No 3: Accounting for Debentures 12 Hours

Meaning and types; accounting treatment of issue of debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.

Module No 4: Company Final Accounts 13 Hours

Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.

Module No 5: Accounting for Internal Reconstruction 13 Hours

Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.

Skill Development Activities:

1. Collect and refer Companies Act, 2013; Schedule III application of Act of various companies
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and Prepare Post-reconstruction balance sheet of a Company.

6. Any other activities, which are relevant to the course.

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S K Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Note: Use Latest edition books.

DSC 3.2(023COM012) Company Law and Secretarial Practice

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,

Course Outcomes:

The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.

Module No. 1: Company Secretary: 10 Hours

Meaning and definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.

Module No. 2: Promotion of Companies and Secretarial Duties: 12 Hours

Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.

Module No. 3: Documents of Companies & Secretarial Duties: 12 Hours

Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.

Module No. 4: Management of Companies: 13 Hours

Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.

Module 5: Company Meeting and Secretarial Duties: 13 Hours

Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minutes of Company meeting.

Skill Development Activities:

1. Collect and refer duties and responsibilities of Companies Secretary
2. Collect information relating to stages of Company Promotion and incorporation
3. Collect copies of Company meetings

Text Books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.

6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Note: Use Latest edition books.

DSC 3.3(023COM013) International Business

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & fieldworks, etc.,

Course Outcomes:

The course is designed to update the basic understanding of multinational and transnational companies, their features and advantages; to enable students to know the different modes of doing international business and changes in product, marketing and pricing strategies to be made to adopt to the international conditions. This course equips students with basic knowledge of international business and is useful in running international businesses. They can be useful in carrying out analysis of international marketing research, in product and pricing adaptation, etc

Module No. 1: International Business: 10 hours

Meaning, nature and scope of international business; growth of international business; reasons why business go international? International business v/s domestic business; participants in international business; problems of international business; modes of entry - direct - exporting, licensing, franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment

Module No. 2: Theories of International Trade and Business: 12 Hours

International trade in general and its importance; international trade v/s international business; mercantilism: Adam Smith and the Theory of Absolute Cost Advantage: David Ricardo and the Theory of Comparative Advantage; the Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory; contemporary trade theories: national competitive advantages;

Module No. 3: International Business Environment: 12 Hours

Concept of business environment domestic, foreign, global and internal environment: economic environment economic systems, levels of economic development; social environment meaning and significance; demographic factors cultural environment - traits of culture, political environment components, legal environment - legal system; international regulations; technological environment

Module No. 4: Globalization and Multinational Corporation: 13 Hours

Globalization - meaning and phases of globalization, advantages and implications of globalization; multinational corporations - definition, merits and demerits of MNCs; organizational models: multinational in India; Transnational Corporations meaning and reasons for the emergence of transnational corporations; MNCs v/s TNCs

Module 5: International Business Research: 13 Hours

Determining international business research objectives, distribution and sales channel identification; international marketing international market assessment market information international business research, international marketing mix - product, promotion, pricing and placing strategies; concept of international industrial operations; international operations management concept of production and operations; operational management in international arena and applications

Skill Development Activities:

- Franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment
- relative advantages and disadvantages; indirect portfolio investment
- Merits and demerits of MNCs
- Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory;

Text Books:

1. K Aswathappa, International Business, McGraw Hill, New Delhi
2. Sumati Varma, International Business, Pearson, New Delhi
3. John J Wild and Kenneth Wild, International Business, Pearson, New Delhi
4. Justin Paul, International Business, Prentice Hall, New Delhi
5. Sharan, International Business: Concept, Environment and Strategy, Pearson, New Delhi
6. CB Gupta, International Business, S Chand, New Delhi
7. John S Hil, International Business, Sage Publications, New Delhi
8. Justin Paul, International Business, Prentice Hall, New Delhi.
9. Francis Chrunilam, International Business, Prentice Hall, New Delhi
10. Sundaram and Black, International Business Environment, Pearson, New Delhi

Note: Use Latest edition books.

SEC: Artificial Intelligence

Common for All the UG Students expect B.Sc (Computer Science), B.A.(Computer Application and B.C.A.

Syllabus provided by Karnataka Higher Education Council

Course Title: **Artificial Intelligence** Course Credits: 2

Total Contact Hours: 13 hours of theory and 26 hours of practical

Duration of ESA: 01 Hour

Formative Assessment Marks: **20 marks** Summative Assessment Marks: 30 marks

Course Outcomes (COs):

At the end of the course, students will be able to:

- Appraise the theory of Artificial intelligence and list the significance of AI.
- Discuss the various components that are involved in solving an AI problem.
- Illustrate the working of AI Algorithms in the given contrast.
- Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

Details of topic Duration

Course – 1 -

Azure AI

Fundamentals

(AI-900)

AI-900 pathway consists of 5 courses and 2 reading material:

- i. Introduction to AI on Azure
 - ii. Use visual tools to create machine learning models with Azure Machine Learning
 - iii. Explore computer vision in Microsoft Azure
 - iv. Explore natural language processing
 - v. Explore conversational AI
 - vi. Tune Model Hyperparameters - Azure Machine Learning (Reading)
 - vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading)
- 05 hours

Practical 1. Prepare the data

2. Model the data
 3. Visualize the data
 4. Analyse the data
 5. Deploy and maintain deliverables
- 13 hours

Course – 2 -

Data Analyst

Associate

(DA-100)

DA-100 pathway consists of 5 courses and 2 reading material:

1. Get started with Microsoft data analytics
2. Prepare data for analysis
3. Model data in Power BI

4. Visualize data in Power BI
 5. Data analysis in Power BI
 6. Manage workspaces and datasets in Power BI
 7. Key Influencers Visualizations Tutorial - Power BI
 8. Smart Narratives Tutorial - Power BI | Microsoft Docs
- 08 hours

- Practical 1.** Describe Artificial Intelligence workloads and considerations
2. Describe fundamental principles of machine learning on Azure
 3. Describe features of computer vision workloads on Azure
 4. Describe features of Natural Language Processing (NLP) workloads on Azure
- 13 hours

References to learning resources:

1. The learning resources made available for the course titled “Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100).” on Future Skills Prime Platform of NASSCOM.

Pedagogy

Flipped classroom pedagogy is recommended for the delivery of this course.

For every class:

1. All the faculty who takes this class should go for a Faculty Development Program on these before starting the session.
2. Faculty needs to introduce this course to the students then students need to start learning from Future Skills PRIME platform.
3. Faculty also needs to explain the course outcomes and needs of the course and why it is needed for the students.
4. Then students need to start learning online after registering on the platform.
5. Classroom activities are designed around the topic of the session towards developing better understanding, clearing doubts and discussions of high order thinking skills like application, analysis, evaluation, and design.
6. Every theory class ends with announcement of exercise for practical activity of the week.

Exercises:

Practical Exercises Weightage in marks

After each chapter students’ needs to complete exercises based on the learning in Azure environment.

No Weightage (But students need to complete it to move to next chapter) .

Assessment:

Formative Assessment

Assessment Occasion Weightage in Marks

1. Summative Assessment: After completion of both the courses, the student can optionally give Assessment for each of the courses on Future Skills Prime platform. Students will have two attempts and those who score at least 50% marks per course will get certificate from NASSCOMMeitY.

This assessment may be given
50% weight in computing the
final grade of the students.

Note: Formative and Semester end Examinations shall be conducted by NASSCOM similar to Digital Fluency

B.Com Semester-IV

DSC 4.1(024COM011) Company Accounts-II

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Module No. 1: Valuation of Goodwill and Shares: 10 Hours

Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation

Module No. 2: Accounting for Amalgamation: 12 Hours

Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods– features and accounting entries; purchase consideration; elimination of unrealized profit, intercompany owings; preparation of post-merger balance sheet.

Module No. 3: Liquidation of Companies: 12 Hours

Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen's dues; preparation of Liquidator's Final Statement of Accounts.

Module No. 4: Group Accounts: 13 Hours

Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).

Module 5: Accounts of Banking Companies: 13 Hours

: Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.

Skill Development Activities:

1. Mergers, acquisition and amalgamation and AS – 14 on Accounting for Amalgamations
2. Collect post-merger balance sheet in Companies
3. Prepare and collect Consolidated Financial Statements

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.

3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Note: Use Latest edition books.

DSC 4.2(024COM012) Financial Management

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & fieldworks, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to provide conceptual, theoretical and practical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

Module No. 1: Introduction: 10 Hours

Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function.

Module No. 2: Mathematics of Finance: 12 Hours

Concept and reasons of time value of money, future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.

Module No. 3: Financing Decision: 12 Hours

Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.

Module No. 4: Capital Budgeting Decisions: 13 Hours

Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.

Module 5: Working Capital Management: 13 Hours

Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital.

Skill Development Activities:

1. Collect and refer future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.
2. Collect capital structure decisions of firms
3. Collect copies of capital budgeting decisions of various firms
4. Collect various types of working capital maintained by the companies

Text Books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.

2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

Note: Use Latest edition books.

B.Com. 4.3(024COM013) Business Regulatory Framework

Course Credits 4 credits

Total No. of Teaching Hours: 60hours

No. of Hours per Week: 4

Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & field works, etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- a) Recognise 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 a seller.
- d) Distinguish the partnership laws, its applicability and relevance.
- e) Rephrase the cyber law in the present context.

Module No. 1: The Indian Contract Act, 1872: General Principles of Contract 12 Hours

Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.

Module No. 2: The Indian Contract Act, 1872: Specific Contracts 10 Hours

Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.

Module No. 3: The Sale of Goods Act, 1930 12 Hours

Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a non-owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Module No. 4: Partnership Laws 13 Hours

Introduction - **The Partnership Act, 1932:** Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners – Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. **The Limited Liability Partnership Act, 2008:** Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners - Incorporation Document - Incorporation by Registration - Partners and their Relationship.

Module 5: Cyber Law / Information Technology Act, 2000: 13 Hours

Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.

Skill Development Activities:

1. Collect and refer Void agreements - Discharge of a contract – modes of discharge,
2. Refer Contract of Indemnity and Guarantee -Contract of Bailment of Business concerns
3. Collect Contract of sale, Performance of contract of sale
4. Collect copies of Rights and Duties of Partners from partnership firms

5. Collect and refer copy of Incorporation Document

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

Note: Use Latest edition books..