



**Vijayanagara Sri Krishnadevaraya University**  
**Jnana Sagara, Ballari (Karnataka)**

**Department of Studies in Commerce**

**III and IV Semesters Syllabus**  
**Bachelor of Commerce (B.Com.) Programme**  
**As per New Education Policy 2020**  
**Under Choice Based Credit System (CBCS)**

**With Effect from the Academic Year 2021-22**

**Bachelor of Commerce (B.Com.) Semester – III**  
**DSC - 7**

Course Title: <b>Corporate Accounting</b>	Course code: <b>21BCOM3C7</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Define underwriting
- Determine liability of underwriter.
- Ascertain pre and post incorporation profit.
- Explain the valuation methods of intangible assets.
- Compute the value of shares
- Prepare the financial statements of companies as per Companies Act, 2013.

Unit	Description	Hours
1	<b>Underwriting of Shares:</b> Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problems. (Numerical Problems)	10
2	<b>Profit Prior to Incorporation:</b> Introduction - Meaning – Calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – capital profit and revenue profit (theory) Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013. (Numerical Problems)	10
3	<b>Valuation of Intangible Assets:</b> Introduction – types and objectives of intangible assets, Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method (Numerical Problems). Brand valuation and Intellectual Property Rights (IPR). (Theory)	12
4	<b>Valuation of Shares:</b> Introduction - Meaning –Types of Shares - Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares (Numerical Problems). Rights Issue and Valuation of Rights Issue, Valuation of Warrants (Theory).	12
5	<b>Financial Statements of Companies:</b> Phases of Share Capital, Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet (Numerical Problems).	12

**Skill Developments Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
4. Collect financial statement of a company and calculate intrinsic value of an equity share.
5. Collect annual report of a Company and List out its assets and Liabilities.
6. Collection of latest financial statements of a company and find out the intrinsic value of shares
7. Collect the annual reports of company and calculate the value of goodwill under different methods.
8. Any other activities, which are relevant to the course.

**References****Text Books**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
4. Madegowda J. Advanced corporate accounting, HPH

**Reference Books**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
3. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
4. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.
5. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
6. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
7. Arulanandam & Raman. Corporate Accounting –II
8. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
9. S. Bhat. Corporate Accounting.

**Note: Latest edition of text books may be used.**

# Bachelor of Commerce (B.Com.)

## Semester – III

### DSC - 8

Course Title: <b>Business Statistics</b>	Course code: <b>21BCOM3C8</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Calculate descriptive statistics for business decision making.
- Explains the measures of variation and skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

Unit	Description	Hours
1	<b>Statistical Data and Descriptive Statistics:</b> Meaning and definition of statistics, Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, properties and applications. Positional Averages - Mode and Median (including graphic determination). (Numerical Problems)	12
2	<b>Measures of Variation and Skewness:</b> Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. <b>Skewness:</b> Meaning, Measurement using Karl Pearson and Bowley's measures. (Numerical Problems)	12
3	<b>Correlation and Regression Analysis: Correlation Analysis:</b> Meaning of Correlation: types of correlation- Positive and negative correlation-simple, partial, and multiple correlation (Theory). Scatter diagram, Pearson's co-efficient of Correlation, Bivariate Correlation and Probable error; Spearman's Rank Correlation co-efficient. (Numerical Problems) <b>Regression Analysis:</b> Meaning and definition- regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients (Numerical Problems).	
4	<b>Index Numbers:</b> Meaning and uses of index numbers; Construction of index numbers: Laspeyres, Paasche, Dorbish and Bowley, Marshall-Edgeworth Index, Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices using Aggregative Expenditure Method and Family Budget method. (Numerical Problems)	10
5	<b>Probability Distributions:</b> Meaning and Definition of Probability, Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required): Probability distributions - Binomial distribution: Fitting of binomial distribution - Normal distribution: Probability distribution function, Properties of normal curve (Numerical Problems).	10

**Skill Developments Activities:**

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples and calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**References****Text Books**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

**Reference Books**

1. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
2. Sen Chetty and Kapoor mathematical statistics

**Note: Latest edition of text books may be used.**

## Bachelor of Commerce (B.Com.)

### Semester – III

#### DSC - 9

Course Title: <b>Cost Accounting</b>	Course code: <b>21BCOM3C9</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Explain different methods of costing.
- Outline the Procedure and documentations involved in procurement of materials and compute the value of Inventory.
- Make use of payroll procedures and compute idle and over time.
- Discuss the methods of allocation, apportionment and absorption of overheads.
- Prepare cost sheet and discuss cost allocation under ABC.

Unit	Description	Hours
1	<b>Introduction to Cost Accounting:</b> Introduction - Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Limitations of Cost Accounting.  Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations. (Numerical Problems)	12
2	<b>Material Cost:</b> Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods (Numerical Problems).	12
3	<b>Employee Cost:</b> Introduction – Employee Cost – types of labour cost-Labour Cost Control – time keeping and time booking and Payroll Procedure - Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment, Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system. (Numerical Problems)	12
4	<b>Overheads Cost:</b> Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Problems on Machine Hour Rate. (Numerical Problems)	10

5	<b>Reconciliation of Cost and Financial Accounts:</b> Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement (Numerical Problems)	10
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit any Manufacturing-entity and collect the method of inventory valuation adopted and procedure involved in procuring inventory.</li> <li>2. Draw the format of five documents used for material accounting</li> <li>3. Prepare dummy Payroll with imaginary figures.</li> <li>4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>		
<b>References</b> <p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers.</li> <li>2. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.</li> <li>3. Maheshwari, S. N. and S. N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.</li> <li>4. Madegowda J, Cost Accounting, HPH.</li> <li>5. Iyengar, S.P. Cost Accounting, Sultan Chand &amp; Sons</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.</li> <li>2. Jawahar Lal, Cost Accounting., McGraw Hill Education.</li> <li>3. Rajiv Goel, Cost Accounting, International Book House.</li> <li>4. Mariyappa B Cost Accounting, HPH</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>		