



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY
JNANASAGARA CAMPUS, BALLARI-583105

**Department of Studies in
Commerce**

IV Semester Syllabus

BACHELOR OF BUSINESS ADMINISTRATION

Programme as per New Education Policy 2020

Under Choice Based Credit System (CBCS)

With effect from 2022-23 and onwards

Bachelor of Commerce (B.Com.)

Semester – IV

DSC - 10

Course Title: Advanced Corporate Accounting	Course code: 21BCOM4C10
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 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

- Narrate the procedure of redemption of preference shares.
- Explain the different methods of Mergers and Acquisition of Companies
- Describe the process of internal reconstruction.
- Prepare the liquidators final statement of accounts.
- Review the recent developments in accounting and accounting standards.

Unit	Description	Hours
1	Redemption of Preference Shares: 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 Act 2013) after redemption. (Numerical Problems)	12
2	Mergers and Acquisition of Companies: 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). (Numerical Problems)	12
3	Internal Reconstruction of Companies: 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). (Numerical Problems)	12
4	Liquidation of Companies: 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. (Numerical Problems)	10
5	Recent Developments in Accounting and Accounting Standards: 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	10

Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS). (Theory)
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Skill Developments 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 Joint Stock 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.

References

Text Books

1. Shukla and Grewal – Advanced Accountancy, Sultan Chand
2. S.N. Maheswari , Financial Accounting, Vikas publishing
3. Jain and Narang, Corporate Accounting.
4. Tulsian, Advanced Accounting
5. Srinivas Putty, Advanced Corporate Accounting, HPH.

Reference 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. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
5. RL Gupta, Advanced Accountancy, Sultan Chand
6. K.K Verma – Corporate Accounting.

Note: Latest edition of text books may be used.

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Semester – IV

DSC - 11

Course Title: Costing Methods and Techniques	Course code: 21BCOM4C11
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 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

- Determination of cost by applying different methods of costing.
- Prepare flexible and cash budget with imaginary figures
- Analyse the processes involved in standard costing.
- Define Activity Based Costing, Kaizen costing and target costing.

Unit	Description	Hours
1	Job and Contract Costing: 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. (Numerical Problems)	12
2	Process and Service Costing: 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. (Numerical Problems) 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. (Numerical Problems)	12
3	Marginal Costing: 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. (Numerical Problems)	12
4	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. (Numerical Problems)	10
5	Standard Costing and Strategic Cost Management Concepts: Standard Costing - Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only. Strategic Cost Management Concepts: Activity Based Costing, Kaizen Costing, Target Costing (Theory)	10

Skill Developments 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. Any other activities in addition to the above, which are relevant to the course.

References

1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications
2. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York.
3. Madegowda J, Marginal Costing, HPH
4. Mariyappa B. Methods and Techniques of Costing. HPH.

Reference Books

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication, New York.
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.

Note: Latest edition of text books may be used.

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Semester – IV

DSC - 12

Course Title: Business Regulatory Framework	Course code: 21BCOM4C12
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 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

- Recognize the laws relating to Contracts and its application in business activities.
- Explain the rules for Sale of Goods, rights and duties of a buyer and a seller.
- Distinguish between conditions and warranties
- Explain penalty imposed for offences committed the Competition Act.
- Identify unfair trade practices and rights of consumer under COPRA, 1986
- Define patent and describe procedure for registration of patent
- Explain the provisions of FEMA, Environment Protection Act and Cyber Laws.

Unit	Description	Hours
1	Indian Contract Act, 1872: 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	12
2	The Sale of Goods Act, 1930: 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	12
3	Competition and Consumer Laws: The Competition Act 2002 – Objectives, Features, Offences and Penalties under the Act, Competition Commission of India (CCI) Introduction, institutional framework, objectives - functions. 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.	12
4	Economic Laws: Indian Patent Act, 1970 - Introduction, definition of terms- registration process for a patent. 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.	10
5	Environment and Cyber Laws: 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.	10

Skill Developments Activities:

- Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
- Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.

- Discuss any one case law relating to minor.
- State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’.
- List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
- List out any top upcoming jobs in cyber security and examine the skills required for the same. Any other activities, which are relevant to the course.

References 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. S N Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
6. N.D. Kapoor, Business Laws, Sultan Chand Publications

Reference Books

1. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
2. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
3. Sushma Arora, Business Laws, Taxmann Publications.
4. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education.
5. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
6. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.