



ತಮ್ಮ ಮೂಲದಿಂದ ಸಂಗ್ರಹಿಸಿಕೊಂಡು ಪಾಠಮೋಧನೆ ಮಾಡಲು ತಿಳಿಸಲಾಗಿದೆ.







ಶಾಸ್ತ್ರೀಯ ಕನ್ನಡ ಭಾಷಾ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ ಕನ್ನಡ ಪಕ್ಷಕ್ರಮ

ನಾಲ್ಕನೆಯ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ

(Ability Enhancement Compulsory Course)

Language-1 (ವಾರಕ್ಕೆ 4 ಗಂಟೆಗಳ ಪಾಠ, 3 ಕ್ರೆಡಿಟ್ ಗಳ ಪತ್ರಿಕೆ. ಒಟ್ಟು ಅಂಕಗಳು-100, ಥಿಯರಿ ಪರೀಕ್ಷೆಗೆ-60 ಅಂಕಗಳು, ಆಂತರಿಕ ಗುಣಾಂಕಗಳಿಗೆ-40 ಅಂಕಗಳು, ಸೆಮಿಸ್ಟರ್ ಅಂತ್ಯಕ್ಕೆ 2 ಗಂಟೆಗಳ ಪರೀಕ್ಷೆ, ಆಂತರಿಕ ಗುಣಾಂಕಗಳ ಕುರಿತು ನೀಡಿದ ನಿರಂತರ ಮೌಲ್ಯಮಾಪನ ಪದ್ಧತಿಯನ್ನು ಮೇಲೆ ತಿಳಿಸಿರುವಂತೆ ನಡೆಸುವುದು.)

#### ಘಟಕ - 1 : ಕಡಲು

## ರಾಜ್ಯಾದ ಸರೋವರ (ಕರ್ನಾಟಕ ಕಾದಂಬರಿ) – ನಾಗವರ್ಮ
 ### ನಾಗವರ್
 ### ನಾಗವರ್
 ### - ಮಿ. ಕೈ. ಗೋಕಾಕ
 ### ಪರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ
 #### ಕಡಲ ನೀರು – ಚೆನ್ನಣ್ಣ ಪಾಲಿಕಾರ

#### ಘಟಕ -2: ಸಹಬಾಳ್ವೆ

2. ಎಲ್ಲರಲ್ಲಿ ಒಂದೊಂದು ಬೇಡಿಕೊಂಬೆ – ಮುಪ್ಪಿನ ಷಡಕ್ಷರ
 3. 1368ರ ಒಂದನೆಯ ಬುಕ್ಕರಾಯನ ಶಾಸನ – ಒಂದನೆಯ ಬುಕ್ಕರಾಯ
 3. ಆಟ ಮತ್ತು ಸಹಕಾರ ತತ್ವ – ಅಗ್ರಹಾರ ಕೃಷ್ಣಮೂರ್ತಿ
 4. ಸಹಬಾಳ್ವೆ, ಸಹಿಷ್ಣುತೆ : ಒಂದು ವಿವೇಚನೆ – ಮುರಾರಿ ಬಲ್ಲಾಳ

#### ಘಟಕ - 3: ಸಾವು

 1. ಜೋಳವಾಳಿ, ವೇಳವಾಳಿ, ರಾಜವಾಳಿ
 - ಜೆ. ಎಂ. ನಾಗಯ್ಯ

 2. ಮುತ್ತೈದೆ ಸಾವು
 - ಜಿ. ರಾಜರತ್ನಂ

 3. ಹತ್ಯೆ
 - ಕುಂ. ವೀರಭದ್ರಪ್ಪ

 4. ನನ್ನ ದೇಹದ ಬೂದಿ
 - ದಿನಕರ ದೇಸಾಯಿ

## ಘಟಕ - 4 : ಸಂಕೀರ್ಣ

 1. ನಮ್ಮ ಅಳತೆಯನ್ನು ಮೀರಲಾರದ ದೇವರು
 – ಶಿವರಾಮ ಕಾರಂತ

 2. ದೇವರೆ ನಿನಗೆ ಶುಭವಾಗಲಿ
 – ವಿಜಯಾ ದಭ್ದೆ

 3. ಕಳ್ಳು ಬಳಿ
 – ಬಿ. ಟಿ. ಜಾಹ್ನವಿ

ವಿ.ಸೂ : ಸದರಿ ಪಠ್ವಕ್ತಮವು ಮಸ್ತಕ ರೂಪದಲ್ಲಿ ಪ್ರಕಟವಾಗುವುದನ್ನು ಕಾಯದೆ, ಅಧ್ಯಾಪಕರುಗಳು ಈ ಮೇಲಿನ ಪಠ್ವಕ್ರಮ ಸಾಮಗ್ರಿಯನ್ನು ತಮ್ಮ ಮೂಲದಿಂದ ಸಂಗ್ರಹಿಸಿಕೊಂಡು ಪಾಠಮೋಧನೆ ಮಾಡಲು ತಿಳಿಸಲಾಗಿದೆ.

E-mail: kannadadept@rcub.ac.in

Website: WWW.rcub.ac.in

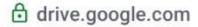


















# **BCom/BBA Programmes**

(Basic/Hons.)

## Semester - IV

Subject: Generic English Ability Enhancement Compulsory Course (AECC)

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Tota Mark
Course- 04	AECC	Theory	03	04	60 hrs	2hrs	40	60	100

#### COURSE OBJECTIVES

- 8. To enhance the students' creative, interpretative and critical thinking
- To equip the students to communicate confidently and effectively
- To prepare for various interviews and professional contexts
   To build persuasive and creative social media writing skills
- 12. To develop analytical and evaluative skills
- To train students to identify and understand regional and global contexts and ethical frameworks in texts and narratives
   To enable students for self-expression COURSE OUTCOMES

- By the end of the course the students will have:
  Acquired creative, interpretative and critical thinking
  Skills to communicate confidently and effectively
  Dobtained persuasive and creative social media writing skills

- 10. Detained persuasive and creative social media writing social
  11. Developed analytical and evaluative skills
  12. Learnt to identify and understand social contexts and ethical frameworks in the texts
  13. Ability to articulate their views with clarity and confidence
  14. Eligibility to take up jobs such as content writing, journalism and such other jobs with proficiency in English

Total Hrs:56	60 marks
23 hrs	40 marks
18hrs	30 marks
5hrs	10hrs
2hrs	
	Hrs:56 23 hrs 18hrs 5hrs

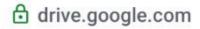
"My Last Duchess"- Robert Browning	
ED Talks  "The green house in a post" ampowering farmers in locia	3hrs
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2. "My Last Duchess"- Robert Browning		
TED Talks  1. "The green house in a box" , empowering farmers in India  the green house in a box" , empowering farmers in India  box empowering farmers in india  2. I am a feenale Indian and I stand for equality  https://www.ted.com/talks/sai_shivani_devata_i_am_a_female_indian_and_i_stand_f  or equality?utm_source=whatsapp&utm_medium=social&utm_campaign=tedspread  3. A Well Educated Mind - Shashi Tharoor	3hrs	
https://youtu.be/keW4ABcY3zI  UNIT-2 PRODUCTIVE SKILLS SPEAKING SKILLS AND WRITING SKILLS	23hrs	
Pecha kucha Presentation* Group Discussion Interview Skills  (*PechaKucha is a presentation format that requires a speaker to deliver twenty se commentary per slide for twenty automatically advancing slides. PechaKucha, wh "the sound of conversation" or "cht-chat" in Japanese, is a popular social event at way for companies and educators to help employees and students sharpen public s skills and promote connectivity. The total presentation time for a PechaKucha pre six minutes and forty seconds.)	4hrs	Smarks
WRITING SKILLS		
4. Technical Writing (any 4) Travel Writing Business Writing Precis Writing. Copy writing Article Writing	8hrs	5marks
<ol> <li>Email Writing (any 3)         Casual and Professional – Appreciation, Congratulations, Promotion Letter, Leave letter     </li> </ol>	5hrs	5 marks
6. Social Media	6hrs	5 marks

## Suggested Reading/ References

- 14. Garg Manoj Kumar. English Communication -Theory and Practice -Ability Enhancement Compulsory Course. Cengage, 2019.
- 15. Rogers, C., Farson, R. E. Active Listening. Gordon Training Inc., www.gordontraining.com/free-workplacearticles/active-listening/, Extract from 1957 article
- 16. Leech, Geoffrey and Jan Svartvik. A Communicative Grammar of English. Routledge, 2016.
- 17. Yadugiri, M A. Makir
- 18. Yadugiri, M A. Ti 2018.
- Page 17 / 44 19. Peck, John and N e Study Skills), Palgrave Macmillan, 2005
- 20. Stannard Allen Wil
- Wood, Frederick: A Remedial English Grammar for Foreign Students. Macmillan Education, India, 1990.
   Stanford Gene. Retter Writing: From Paragraph to Escay, Harcourt College Pub. California, 1980.





















Semester III								
SL No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
	B.Com.3.4	Financial Education & Investment Awareness	SEC/SB	1+0+2	30	20	50	2
21	B.Com.3.5	Sports/NCC/NSS/R&R(S&G) /Culture	SEC/VB	0+0+4		50	50	2
22	B.Com,3.6	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
	•	Sub -Total (C)			380	320	700	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	Credit
23	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
24	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	3
29	B.Com.4.5	Artificial Intelligence	SEC	1+0+2	30	20	50	2
30	B.Com.4.6	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2		50	50	2
	-777	Sub -Total (D)			380	320	700	25

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

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Curriculum of UI Semester Courses

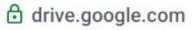




















# **Curriculum of IV Semester Courses**

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)

1. Business Ethic

Or

2. Corporate Governance

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 4.1

Name of the Course: Advanced Corporate Accounting

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

4 Credits

Pedagogy: Classroom lectures, Case studies, Group discussion & Semphar etc.,

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

a) Know the procedure of redemption of preference shares.

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Nai	me of the Program: Bachelor of Co Course Code: B.Com. 4	
N	name of the Course: Advanced Co	
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

- 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 o redemption - minimum number of shares to be issued for redemption

issue of bonus shares - preparation of Balance sheet (Schedule III to Companies Act2013)

## Module No. 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)

### Module No. 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).

#### Module No. 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 emuneration. Problems on preparation of Liquidator's Statement of Account.

Module No. 5: R	ecent Developments in Acc	counting and Accounting
standards.		

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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 Co
- 4. List out leg
- 5. List out any 28
- Page 16 Any other

1. Arulanandam & Raman; Corporate Accounting-II, HPH



















	f the Program: Bachelor of Com Course Code: B.Com. 4.2 e of the Course: Costing Method	2
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

- 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:	10x1	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-

#### Module No. 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.

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

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 uccessful implementation of ABC - Problems

# Module 4: Marginal Costing

Meaning and Definition of marginal cost, marginal costing, features of marginal costingterms 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.

#### Module 5: Budgetary Control and Standard Costing

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 - Casl 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 A

- 1. Naming the each of the following Page 18 Hospital, Oil
- List out the
- 3. Prepare flexible B
- 4. Narrate the steps involved in standard costing. System.













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Ni	ame of the Program: Bachelor of Course Code: B.Com. 4	
Na	me of the Course: Business Regular	tory 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

- a) Recognize the laws relating to Contracts and its application in business
- b) Acquire knowledge on bailment and indemnification of goods in a contractualrelationship and role of agents.
- e) 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:	
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

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

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

WTO patent rules - Indian Patent Act, 1970 - Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions

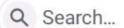
FEMA 1999 - Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms -Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.

- 1		
1	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
- 3. Discuss an
- Page 20 / 28 4. State the p inventions
- according to Environment Protection Act.

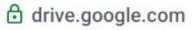




















#### References

- 1. RBI Financial Education Handbook.
  2. NSE Knowledge Hub, Al-powered Learning Experience Platform for BFSL.
  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.

SI No	Author	Tittle 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 X 2 = 8 Marks
Section B: 2 out of 3 questions (6 marks each) 2 X 6 = 12 Marks
Section C: Compulsory:
Analysis of One Case (or) Two Case-lets 1 X 10 = 10 Marks.

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