III SEM B.COM

III SEMESTER B.Com (Regular) (SEP) 2025-26

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Corporate Accounting	Com-3.1	(3+0+2) 4	3	20	80	100	4
	Financial Management	Com-3.2	(3+0+2) 4	3	20	80	100	4
	Fundamentals of Costing	Com-3.3	(3+0+2) 4	3	20	80	100	4
	Digital Entrepreneurship	Com-3.4	(3+0+2) 4	3	20	80	100	3
Part 3 Compulsory	Indian Constitution	IC-1	(3+0+0) 3	1.5	10	40	50	2
	Certification Course – 1 ***(Financial Literacy for Bharat - Certification from NISM)***	CC-1	2 (0+0+4)	1		25	25	1
Part 4 VAC	Health, Wellness & Yoga/Sports	VAC-1	(2+0+2) 3		25		25	2
	NCC/ NSS/ R&R				25		25	
	Total Credits						**725**	**26**

Name of the Programme: Bachelor of Commerce B.Com
(Regular) Paper: COM- 3.1
Name of the Course: CORPORATE ACCOUNTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III.
- To assess share values using valuation methods, develop financial statements under Schedule III compliance, and understand and apply buyback and bonus issues, analyzing legal frameworks and accounting for transactions.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO.1 Understand the regulatory framework and accounting procedures related to the issue and buyback of shares.

CO.2 Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.

CO.3 Evaluate the intrinsic and market value of shares using different valuation methods.

CO.4 Understand the concept of Profit prior to incorporation and its importance in corporate accounting.

CO.5 Prepare company final accounts as per the latest accounting standards and statutory requirements.

SYLLABUS	
MODULE 1: ISSUE OF SHARES AND BUY BACK	**14 Hrs**
Issue of Shares –Initial Subscription, Right Issue, Private Placement, IPO, FPO, Book Building, Prospectus, Red herring Prospectus, Issue of Bonus Shares, Reasons for issuing bonus shares. Legal Framework, Relevant provisions of the Companies Act, 2013. (Students are advised to go through some of the IPO documents which is available in the public domain.) **Buyback of shares** – Meaning, Objectives & Legal framework for buyback under the Companies Act, 2013 (concept only). Illustrations.	
MODULE 2: UNDERWRITING OF SHARES	**12 Hrs**
Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting,	
and Sub-Underwriting - Calculation of Liabilities and Commission: Gross Liability and Net Liability, Marked Applications and Unmarked Applications, Proportionate Liability in Syndicated Underwriting - Accounting for Underwriting: Treatment of Underwriting Commission in the Company's Books. Preparation of Statement of Underwriters Liability. Illustrations.	
MODULE 3: VALUATION OF SHARES	**10 Hrs**
Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Illustration on Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	

MODULE 4: PROFIT PRIOR TO INCORPORATION **10 Hrs**
Introduction - Meaning – Concept of profit (or Loss) Prior to the date of Incorporation – Pre-incorporation vs. post-incorporation periods - calculation of apportionment ratios - Sales ratio – Time ratio – Weighted ratio – treatment of capital and revenue incomes and expenditures – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.
MODULE 5: FINANCIAL STATEMENTS OF A COMPANY AS PER COMPANIES ACT 2013 – SCHEDULE III **14 Hrs**
a) Statutory Provisions regarding maintenance of Accounts by Company Section 128, 129, 134. Fundamental Accounting assumption- Going Concern, Accrual, consistency.; Annual Returns under Section 92, (Form AOC-4 & MGT-7A) Preparation of financial statements of companies as per schedule III to companies act,2013 –, Illustrations b) Schedule 7 to Companies Act of 2013 for understanding the rate of depreciation on key assets such as, Plant and Machinery, Furniture's and fixtures, Office equipment, vehicle, buildings, Intellectual properties and intangible assets
SKILL DEVELOPMENT ACTIVITIES 1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms. 2. Identify the pre-and post-incorporation period, apportionment of incomes and expenditures and prepare Balance sheet after incorporation. 3. Find a real or recent public issue of a company from newspapers or the internet like IPO and write a brief report on whether underwriting was involved and what role it played in the success of the issue. 4. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models. 5. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting. 6. Describe the impact analysis of the buyback on the retained earnings and

reserves.

7. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS).
8. AI tool and software Intervention for valuation of shares.
9. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Corporate Accounting by S. N. Maheshwari and S. K. Maheshwari (Vikas Publishing House, 2022, 13th Edition)
- Corporate Accounting by M. C. Shukla, T. S. Grewal, and S. C. Gupta (S. Chand Publishing, 2022, 12th Edition)
- Advanced Accountancy by Dr. S. K. Bhattacharya and Dr. John N. Sinha (Prentice Hall India, 2022, 13th Edition)
- Corporate Accounting by R. L. Gupta and V. K. Gupta (Sultan Chand & Sons, 2022, 12th Edition)
- Financial Accounting for Management: An Analytical Perspective by Dr. Sanjay Dey (McGraw Hill Education, 2023, 3rd Edition)
- Corporate Accounting by Tulsian P. C. (S. Chand Publishing, 2023, 4th Edition)
- Modern Advanced Accounting by William H. Beaver (McGraw-Hill Education, 2023, 8th Edition)
- Corporate Accounting: Theory and Practice by A. K. Bhattacharyya (Pearson Education, 2022, 11th Edition)
- Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen (McGraw-Hill Education, 2023, 13th Edition)

Name of the Programme: Bachelor of Commerce B.Com
(Regular) Paper: COM- 3.2
Name of the Course: FINANCIAL MANAGEMENT

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide students with a comprehensive understanding of financial management principles and the ability to evaluate and apply various sources of finance to meet organizational goals.
- To equip students with the skills to analyse and make informed decisions on capital structure, investment opportunities, and dividend policies using relevant financial models and techniques.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO.1 Understand the fundamental concepts and functions of financial management, as well as various sources of finance.

CO.2 Apply the concepts of the time value of money to calculate the future and present values of cash flows.

CO.3 Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability.

CO.4 Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods.

CO.5 Understand and apply various dividend theories and models, such as Walter's Model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and make informed decisions regarding a firm's dividend policy

SYLLABUS
MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT 14Hrs
Introduction- Meaning of Finance - Finance Function - Objectives of Finance function - Organization of Finance function -Meaning and definition of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Decisions - Role of Finance manager - Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.
MODULE 2: TIME VALUE OF MONEY 12 Hrs
Introduction – Meaning & definition- Importance –Future Value; Single Flow – Uneven Flow & Annuity – Present Value; Single Flow, Uneven Flow & Annuity – Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Illustrations
MODULE 3: FINANCING DECISIONS 10 Hrs
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Illustrations. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Illustrations.
MODULE 4: INVESTMENT DECISION 12 Hrs
Investment Decision-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return under Trail & Error Method using Interpolation & Extrapolation and Profitability Index- Illustrations
MODULE 5: & DIVIDEND DECISIONS & EXCEL UTILITY 12 Hrs
Dividend Decision - Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter's Model and Gordon's Model –Illustrations Excel Utility (Only adopted for Internal Assessment & should not consider for University Examination) - Creation of Organization Chart for Finance using Excel Shapes – Designing a Financial Plan for Startup with Variables – Calculation of PV, PVAF and IRR, PBP, DCF Methods using excel utilities and formulas, Annuity Vs Lumpsum Analysis –Leverage Calculator – Capital Budgeting Calculations
SKILL DEVELOPMENT ACTIVITIES 1. Visit the Finance Department of any organization and collect and record the

Functions and Responsibilities of Finance Manager.

2. As a finance manager of a company advice the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Choose a publicly listed company with available financial data, including dividend history and examine the company's recent dividend payments, type of dividends issued (cash, stock, etc.), and any changes in the dividend policy over the past five years.
6. AI tools and software intervention for Investment analysis.
7. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- I M Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.

Name of the Programme : Bachelor of Commerce B.Com
(Regular) Paper: COM - 3.3
Name of the Course: FUNDAMENTALS OF COSTING

Course Credits	No. of Hours Per Week	Total No. of Teaching hours
4	4	60

PEDAGOGY:

Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,

COURSE OBJECTIVES:

- To help students learn cost accounting principles for preparing cost sheets, tenders, and managing material, labor, and overhead costs.
- To teach job and batch costing techniques for accurate cost estimation and analysis in manufacturing and business.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO.1 Explain cost accounting basics and prepare cost sheets, tenders, and quotations.

CO.2 Use inventory control techniques, set stock levels, calculate EOQ, and apply material pricing methods.

CO.3 Calculate labor costs, manage payroll, overtime, and incentive schemes.

CO.4 Allocate and control overhead costs using methods like machine hour rate.

CO.5 Apply job and batch costing to estimate and analyze manufacturing costs.

SYLLABUS

MODULE 1: INTRODUCTION TO COST ACCOUNTING 14Hrs
Cost Accounting – Nature and scope of cost accounting, Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting - Methods and Techniques of Cost accounting -Marginal costing and absorption costing– List of Cost Accounting Standards (CAS 1 to CAS 24)-Classification of Cost-Elements of Cost – Cost Sheet –Presentation of Costing Information in Cost Sheet – Illustrations and also prepare cost sheet by absorption costing and marginal costing using excel.
MODULE 2: MATERIAL COST 16Hrs
Nature and Types of Materials – Direct and Indirect Material –Inventory Control-Techniques- Material Storage – Stock Levels, Economic Order Quantity (EOQ), ABC Analysis and VED Analysis, JIT- Procurement– tender and quotation making & analysis, Procedure for procurement of materials and introduction to E-procurement-GEM portal,
CPP (central public procurement) and e-proc.Karnataka.gov.in and documentation involved in materials accounting-invoice, delivery Challans, debit note, credit note – Pricing of Material Issues– FIFO, Weighted Average Price and Standard price Methods. –Illustrations
MODULE 3: LABOUR COST 10 Hrs
Introduction to Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Over Time Causes and Treatment - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations
MODULE 4: OVERHEAD COST 12 Hrs
Overhead cost distribution - Meaning and Classification of Overheads -Treatment of Over and Under absorption of Overheads, Methods of Absorption – Machine Hour Rate (MHR)- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution – Types of Secondary Distribution - Repeated & Simultaneous Equation method. Illustrations.

MODULE 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTING **8 Hrs**
Reasons for differences in Profit /Loss shown by Cost Accounts and Profit/ Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.
SKILL DEVELOPMENT ACTIVITIES 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Pay roll with imaginary figures. 4. Visit any large – scale organization, identify the techniques used for controlling, administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost date and prepare the cost sheet. Any other activities,
REFERENCE BOOKS: • M.N. Arora: Cost Accounting – Principles and Practice, Publisher: Vikas Publishing House. • S.P. Jain and K.L. Narang: Cost Accounting: Principles and Methods, Publisher: Kalyani Publishers • S.N. Maheshwari and S.N. Mittal: Cost Accounting: Theory and Problems, Publisher: Sultan Chand & Sons. • M.C. Shukla, M.P. Gupta, and T.S. Grewal: Cost Accounting, Publisher: S. Chand & Company Ltd. • Charles T. Horngren, Srikant M, Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.

Name of the Programme : Bachelor of Commerce B.Com (Regular)
Paper: COM- 3.4
Name of the Course: DIGITAL ENTREPRENEURSHIP

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60

PEDAGOGY:

Classroom Lectures - Group Discussions - Startup Case Studies - Business Model Canvas Workshops - Guest Lectures by Entrepreneurs - Digital Marketing Simulations

COURSE OBJECTIVES:

- To understand the transition from traditional to digital business models.
- To analyze funding, legal, and growth strategies for digital ventures.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- **CO1:** Explain digital entrepreneurship concepts and startup ecosystem.
- **CO2:** Compare different digital business models (B2B/B2C/C2C).
- **CO3:** Design basic digital marketing strategies.
- **CO4:** Evaluate funding options and legal requirements for startups.
- **CO5:** Discuss emerging trends like AI and blockchain in entrepreneurship.

SYLLABUS
MODULE 1: INTRODUCTION TO DIGITAL ENTREPRENEURSHIP 12 Hrs
Introduction - Meaning of Digital Entrepreneurship - Evolution from Traditional to Digital Business - Objectives - Startup Ecosystem - Meaning and Definition of Startup - Functions of Digital Ventures - Role in Digital Economy - Digital Business Planning Steps - Principles of Digital Business Models - Factors Affecting Digital Ventures (Regulatory, Technological, Market).
MODULE 2: DIGITAL BUSINESS MODELS & E-COMMERCE 14 Hrs
Introduction - Meaning of Digital Business Models - Types (B2B, B2C, C2C, SaaS, Subscription, Freemium) - Revenue Streams (Ads, Affiliate, Subscriptions) - Platform Models (Amazon, Uber, Swiggy) - Lean Startup Methodology - Minimum Viable Product (MVP) - E-Commerce Future - Valuation of Digital Marketplaces - Customer Acquisition Cost vs Lifetime Value Problems.
MODULE 3: DIGITAL MARKETING & GROWTH STRATEGIES 14 Hrs
Introduction - Meaning of Digital Marketing - Tools (SEO, SEM, social media, Email, Influencer Marketing) - Growth Hacking - Payment Gateways and Logistics - Customer Retention - Viral Campaign Case Studies - Metrics (CTR, Conversion Rates, ROI) - Digital Marketing Funnel - Challenges of Ad Budget.
MODULE 4: FUNDING & LEGAL FRAMEWORK 14 Hrs
Introduction - Funding Sources (Bootstrapping, Angel Investors, VC, Crowdfunding) - Business Pitching (Elevator Pitch, Business Plan) - Legal Compliances (GST, IT Act 2000, Data Privacy) - Intellectual Property (Trademarks, Copyrights, Patents) - Contract Management - Startup Failure Case Studies.
MODULE 5: EMERGING TRENDS & APPLICATIONS 10 Hrs

Emerging Trends - AI, Blockchain, IoT in Entrepreneurship - Gig Economy & Freelancing - Cybersecurity Risks (Phishing, Data Breaches) - Future of Digital Entrepreneurship in India.
SKILL DEVELOPMENT ACTIVITIES 1. Prepare a one-page digital business idea summary. 2. Design a lean canvas model for an e-commerce startup. 3. Create a mock social media marketing campaign. 4. Develop a 60-second elevator pitch for a startup idea. 5. Prepare a cybersecurity checklist for digital businesses.
REFERENCE BOOKS: • P. C. Tulsian (2022), Digital Business and E-Commerce, S. Chand Publishing, New Delhi. • Vandana Ahuja (2021), Digital Marketing to Digital Branding, Pearson India, Noida. • Rajiv Srivastava (2023), Startup Funding in India, Taxmann Publications, New Delhi. • NASSCOM (2023), India's Tech Startup Ecosystem, NASSCOM Publications, Mumbai. • RBI (2023), Regulatory Framework for FinTech Startups, Reserve Bank of India, Mumbai. • IIM Bangalore (2022), Entrepreneurship in Digital Age, McGraw Hill Education, Chennai. • G. Sekar (2021), Legal Handbook for Digital Startups, Snow White Publications, Hyderabad.