

**Regulations Governing Choice  
Based Credit System (Semester  
Scheme) for Bachelor Degree  
Programmes in the Faculties of Arts,  
Science and Commerce**

From 2016-17

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# DAVANGERE UNIVERSITY

## **Regulations Governing Choice Based Credit System (Semester Scheme) for Bachelor Degree Programmes in the Faculties of Arts, Science and Commerce**

(Framed under Section 44 (I) (c) of the KSU Act 2000)

### **Preamble:**

The University Grants Commission, New Delhi, has formulated guidelines for the adoption of uniform Choice-Based Credit System (CBCS) across all the universities in the country and asked all the Universities to implement them in all the under-graduate and post-graduate programmes. The Choice- Based Credit System (Semester Scheme) makes the graduate of a University on par with global practices in terms of academic standards and evaluation strategies. In the emerging scenario of globalization of Indian Higher Education, it is imperative that the Universities in India should follow this system so that the mobility of their graduates both within and across the geographical jurisdiction becomes possible.

Further, for the multi-faceted development of students, curriculum emphasizes on wide variety of courses to enhance their knowledge in several core courses including those in languages and subjects in Arts, Science, Commerce and value-based and skill development courses. In this regard, the Karnataka State Higher Education Council (KSHEC) has also communicated general guidelines. Hence, the Davangere University thought it fit to introduce the Choice-Based Credit System (Semester Scheme) in its under-graduate programmes in the faculties of Arts, Science and Commerce with effect from the Academic Year 2016-17.

### **The salient features of Choice-Based Credit System (Semester Scheme)**

The salient features of the choice-based credit system (semester Scheme) are:

- i) The degree programmes are structured on semester basis.
- ii) The relative importance of subject of studies are quantified in terms of credits
- iii) The subjects of study include Core, non-core and skill development courses.
- iv) The programme permits horizontal mobility in course selections.
- v) The students shall take part in co- curricular and extra- curricular activities.
- vi) The declaration of result is based on aggregate percentage of marks obtained as well as on grade point average earned.

#### **1. Title and commencement:**

- 1.1 These regulations shall be called "the Regulations Governing Choice-Based Credit System (Semester Scheme) in the under-graduate programmes in the Faculties of Arts, Science and Commerce".
- 1.2 These regulations shall come into force from the date of assent of the Chancellor.



## 2. Definitions:

- 2.1 **University** : Means Davanagere University
- 2.2 **Under-graduate programme**: A programme leading to award of a Degree, Diploma / Certificate.
- 2.3 **Student** : Means admitted to B.A/B,Sc/B.Com/BBM etc, Degree courses.
- 2.4 Academic year means two consecutive (one odd one even) semesters constitute one academic year.
- 2.5 **Academic Council** : Means Academic Council of Davanagere University,
- 2.6 **Course** : Usually referred to, as 'papers' is a component of a programme. All courses need not carry the same weight. The courses should define learning objectives and learning outcomes. A course may be designed to comprise lecturers/tutorials/laboratory work/field work/project work/ vocational training/ viva-voce/seminars/term papers /assignments/ presentations/self —study etc., or combinations of some of these.
- 2.7 **Choice-Based Credit System (CBCS)**: It provides choice for students to select one prescribed course (core, non-core and skilled development courses and co-curricular and extra- curricular activities).
- 2.8 **Credit**: A unit by which the teaching/ course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching/lecture or tutorial or two hours of practical work/ field work per week.
- 2.9 **Grade point**: It is a numerical weight allotted to each letter grade on a 10-point scale.
- 2.10 **Credit Point**: It is the product of grade point and number of credits for a course.
- 2.11 **Letter Grade**: It is an index of the performance of the students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
- 2.12 **Semester**: Each semester will consist of 16-18 weeks of academic week equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.
- 2.13 **Semester Grade Point Average (SGPA)**: It is a measure of performance of work done in a semester. It is a ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal points.
- 2.14 **Cumulative Grade Point Average (CGPA)**: It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal points.
- 2.15 **Transcript or Grade Card or Certificate**: It is based on the grades scored, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured).



### **3. Intake:**

Intake of students of B.A./B.Sc./B.Com/BBM, etc shall be fixed by the Syndicate on the recommendation of the Local Inspection Committees (LICs). However, the Vice-chancellor in consultation with the Syndicate shall be empowered to increase or reduce the intake, of the circumstances so warrant, in the interest of students.

### **4. Under-graduate Programmes:**

#### **4.1 Faculty of Arts:**

- i) Bachelor of Arts (B.A)
- ii) Bachelor of Social Work (BSW)

#### **4.2 Faculty of Science:**

- i) Bachelor of Science (B.Sc.) ii) Bachelor of Computer Applications (B.C.A.) iii) Bachelor of System Administration (B.S.A)

#### **4.3 Faculty of Commerce:**

- i) Bachelor of Commerce (B.Com)
- ii) Bachelor of Business Management (BBM)

### **5. Duration of the Programmes:**

The duration of Bachelor Degree programmes shall extend over six semesters (three academic years) of sixteen weeks each. Each semester shall consist of 16 weeks of study excluding the time spent for the conduction of final examination of each semester.

### **6. Eligibility for Admission:**

#### **6.1 B.A, B.S.W**

A candidate who has passed the two years Pre-University examination conducted by the Karnataka Pre-University Education Board or any other examination considered as equivalent thereto by Davanagere University is eligible for admission to these programmes.

#### **6.2 B.Sc.**

A candidate who has passed the two years Pre-University examination conducted by the Karnataka Pre-University Education Board or any other examination considered as equivalent thereto by Davanagere University is eligible for admission to these programmes.

- ii) A candidate who has passed the two years ITI in Computer Science/Electronics/Electronic Mechanics eligible for admission to this programme.
- iii) A candidate who has passed three years Diploma in Computer Science, Electronics, Electronics and Communication, Information Technology, Information Science or any



other Diploma Examination considered as equivalent thereto by Davangere University is eligible for lateral entry admission to this programme for IIInd year in B.S.A.

- iv) A candidate who has passed two years Pre-University examination in Arts, Science and Commerce, conducted by the Karnataka Pre-University Education Board or any other examination considered as equivalent thereto by Davanagere University and completed COPA (Computer Operator & Programming Assistant) is eligible for lateral entry admission to this programme for IIInd year in B.S.A.

### **6.3 B.Com, B.B.M**

A candidate who has passed the two years Pre-University examination conducted by the Karnataka Pre-University Education Board or any other examination considered as equivalent thereto by Davanagere University is eligible for admission to these programmes.

Candidates taking lateral entry shall complete the mandatory subjects before the completion of the course viz., Constitution of India, Environmental Science, General Science/Social Science and Management and, Computer Applications whichever is applicable. If such subjects /papers have already been studied in their diploma course, they can be exempted from such papers. However, if they have not studied, the concerned college should obtain permission from the university by fulfilling Internal Assessment compliance to allow such candidates to write examination before the completion of the course.

### **7. Maximum Period for completion of the programmes:**

The candidate shall complete the programme within the period as prescribed in the Regulations governing the maximum period for completing various degree/diploma/Certificate/Foundation programmes from the dates of admissions. It is generally twice the number of years of the programme. The term completing the programme means passing all the prescribed examination of the programme to become eligible for the degree.

### **8. Medium of Instruction:**

The medium of instruction shall be Kannada or English.

### **9. Subjects of Study :** Subjects of study shall comprise the following:

#### **9.1 Group -1: languages:**

- i) Two Languages are to be studied out of which one shall be English and other shall be either an Indian language or foreign language, which are listed as below: Kannada, Sanskrit, Hindi, Urdu, Tamil, Telugu, Malayalam, Marathi, Manipuri, Persian, Arabic, German, French, Latin, Russian and Japanese.
- ii) In addition to English, a candidate shall opt for any one of the two languages studied at the Pre-University or equivalent level. However, the candidate opts for Kannada, if it is not studied at the Pre-University or equivalent level with the permission of the University, a candidate may opt any other language listed in 9.1(i), even if the candidate has not studied, that language at Pre-University or equivalent level.



- iii) Additional English shall be offered only for Foreign, NRI, Anglo-Indian and other Indian students whose mother tongue is other than languages listed in 9.1(i). However, the students of Hospitality Science shall opt for French only.
- iv) Deaf, dumb, mentally challenged and study disabled students or exempted from studying one of the languages prescribed under listed in 9.1(i).

### **9.2 Group-2: Optional/Core Subjects:**

- (i) A candidate shall ordinarily opt for any three Arts subjects for B.A Degree Programme. However, for the BA degree programme one of the Science subjects namely Psychology, Home Science, Mathematics, Computer Science, Statistics may be opted as one of the Core/optional subjects along with two Arts subjects. A candidate may opt for two Arts subjects and one Vocational subject for the BA Degree Programme.
- (ii) A candidate shall ordinarily opt for any three Science Subjects for B.Sc. degree programme subject to restrictions under para (9.14). However, a candidate may be opted two Science subjects and one Arts/Vocational subjects for the B.Sc. degree programme.

### **9.3 Bachelor of Arts (B.A.) Degree programme: Arts subjects**

- (i) Arabic, English, French, German, Hindi, Kannada, Malayalam, Persian, Russian, Sanskrit, Tamil, Telugu and Urdu.
- (ii) History, Economics, Political Science, Public Administration, Social Work, Criminology, Philosophy, Journalism, Education, Geography, Physical Education, Secretarial Practice, Women studies, Co-operation and such other subjects introduced/permitted by the University from time to time.

### **9.4 Bachelor of Social Work (BSW) subjects:**

Social work, Sociology, Child and Human development, Nutrition, Home Management, Individuals and Group, Social Change, Personality Development, Communities, Research Methods & etc.,

### **9.5 Bachelor of Science (B.Sc.) Degree Programme: Subjects:**

Bio-chemistry, Biotechnology, Botany, Chemistry, Computer Science, Electronics, Food & Nutrition, Zoology, Home Science, Mathematics, Microbiology, Physics, Psychology, Statistics and any other subjects introduced/permitted from time to time by the University.

### **9.6 Vocational Subjects:**

Advertising, Sales Promotions and Sales Management, Biotechnology, Computer Applications, Entrepreneurship Development, Electronic Equipment Maintenance, Office Management and Secretarial Practice, Tax Procedure and Practice, Tourism and Travel management, Instrumentation and any other subjects introduced/Permitted from time to time by the University.



### **9.7 Bachelor of Commerce (B Com) Subjects:**

Financial Accounting, Principles and Practice of Management, Marketing Management, Law and Practice of Banking, Advanced Financial Accounting, Companies Act 2013, Market and Cost Benefit Analysis, Financial Market and Services, Joint Stock Company Accounts, Competitive Techniques, Human Resource Management, Computer Concepts for Commerce, Banking and Insurance Company Accounts, Auditing and Assurance, Karnataka Value Added Tax and CST etc.

### **9.8 Bachelor of Business Management (BBM) Subjects:**

Fundamentals of Accounts for Management, Management Process, Marketing Management, Managerial Decisions, Financial Accounting, Business Perspective, Production and Operations Management, Corporate Administration, Human Resource Management, Business Mathematics, Financial Management, Total Quality Management, Statistics for Management, Business Enterprise and Development, Global Business Management, etc.

### **9.9 Combination of Subjects:**

- i) A candidate shall not opt for more than one language under optional.
- ii) A candidate opting for Electronics/Physics/Statistics/Computer Science as an optional subject shall also opt for Mathematics as an optional subject and any other subject.
- iii) A candidate opting for Biotechnology as an optional subject and any other subject shall also opt Chemistry/Biochemistry.
- iv) A candidate opting for Microbiology as an optional subject shall also opt for Chemistry/Biochemistry.
- v) A candidate opting for Environmental Science as an optional subject shall also opt for Chemistry/Biochemistry and Botany/Zoology/Microbiology/Biotechnology/Sericulture/Geology as optional subject.

### **9.10 Group-3: Foundation/ Non-core Courses (Common for all Courses):**

Constitution of India, Environmental Science, General Science/Social Science and Management and Computer Applications shall be studied as foundation/Non-Core courses compulsorily for first, second, third and fourth semesters respectively for the faculties of Arts, Science, Commerce and Management.

#### **Skill Development Course:**

Soft Skills/Life Skills /Personality Development courses shall be studied in the fifth and sixth semesters compulsorily.



**Table: Foundation and Skill Development Courses for B.A./B.Sc./B.Com. etc (all six semesters)**

Sl. No	Semester	B.A/BSW	B.Sc/BCA/BSA	B.Com/BBM
(1)	(2)	(3)	(4)	(5)
		<b>(i) Foundation/ Non-core Courses(Common for all courses)</b>		
1	I	Constitution of India	Constitution of India	Constitution of India
2	II	Environmental Science	Environmental Science	Environmental Science
3	III	General Science and Management	Social Science and Management	General Science and Management
4	IV	Computer Applications	Computer Applications	Computer Applications
		<b>(ii) Skill Development Course:</b>		
5	V	Soft Skills/Life Skills /Personality Development-1		
6	VI	Soft Skills/Life Skills / Personality Development-2		

### 9.11 Co-Curricular & Extra-Curricular Activities:

A student shall opt for any one of the following activities in the first four semesters offered in the college:

- i) N.S.S/N.C.C
- ii) Sports/Games/Yoga/Adventure
- iii) Field Studies/Industry Implant Training
- iv) Publication of articles in news papers, Magazines or other publications
- v) Community work such as promotion of values of national integration, Environment, Human Rights and Duties, Peace, Civic sense etc.
- vi) A small project work concerning the achievements of India in different fields
- vii) Evolution of study groups/Seminar Circles on Indian thoughts and Ideas
- viii) Activity exploring different aspects of Indian Civilizations
- ix) Involvement in popularization programmes such as scientific temper
- x) Computer assisted/web-based learning and e-library skills
- xi) Innovative compositions and creations in music, performing and Visual Arts etc.
- xii) Other Co-Curricular and Extra-Curricular Activities as prescribed by the University.

Evaluation of Co-Curricular and Extra-curricular Activities is as per the procedure evolved by the University from time to time.

### 10. Attendance and Change of Subjects:

- 10.1 A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the subjects including tests, seminars, group discussion, practical, tutorials, special classes and lectures, etc. There shall be no



minimum attendance requirement for the Co-curricular and Extra-Curricular activities.

- 10.2 If a candidate represents his/her College/institution/University/Karnataka State/Nation in Sports/NCC/NSS/Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated (including traveling days), based on the recommendation of the Principal/Head of the College/Institution concerned. This facility shall also be extended to students who absent due to illness/accident/any other Physical/Mental inability leading to actual hospitalization/home rest for a maximum of 15 days. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated based on the recommendation of the head of the Institution concerned.
- 10.3 A candidate who does not satisfy the requirement of attendance even in one subject shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year.
- 10.4 Option to change a language/subject is exercisable only once within four weeks from the date of commencement of the I Semester on payment of fee prescribed by the University.
- 10.5 Whenever a change in a subject is permitted the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied by the candidate.

### **11 Course patterns and schemes of examinations:**

The details of Course patterns (hours of instructions per week) and the schemes of examinations of the different degree programmes are given in appendix "A" The syllabi of the courses shall be as prescribed by the University.

### **12 Internal Assessment:**

Total marks for each course shall be based on continuous assessment and semester-end examinations. The ratio of Internal Assessment and semester-end examination is 20:80.

- 12.1 Out of the total 100 marks for each course, 20 marks shall be earmarked for continuous Assessment (Internal Assessment) and the remaining, 80 marks for the semester- end Examination.
- 12.2 Each Course/Semester shall have continuous evaluation which shall include tests, Seminars/Group Discussion/Practical record maintenance/Fieldwork-based/Library-based assignments.
- 12.3 Session Tests (minimum of two for each course per semester) for the internal assessment at regular interval shall be conducted. Any student who could not attend any of the session tests due to the medical reason or due to extra-ordinary circumstances, a separate test shall be conducted before the end of semester classes by the convenience of the teacher concerned with the intimation to the Head of the Department (H.O.D).



- 12.4 For the purpose of uniformity, first session test shall be conducted during 9th week of the semester for the syllabi covered till then. And the second session test shall be conducted during the 16th week of the semester for the entire syllabi.
- 12.5 The marks of the internal assessment shall be published on the notice board of the college for information of the students.
- 12.6 The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (Evaluation) shall have access to the records of such periodical assessments.
- 12.7 There shall be no minimum in respect of Internal Assessment marks.
- 12.8 Internal assessment marks shall be shown separately in the marks card. A candidate who has failed or rejected the result, shall retain the internal assessment marks.
- 12.9 The break up 20 marks ear marked for continuous assessment in each of the course shall be distributed among different activities as under :

**Table: Continuous Assessment Programme/Internal Assessment**

Sl No	Continuous Assessment Programme/Internal Assessment	Maximum Marks
(1)	(2)	(3)
01	First Session Test generally at the middle of the semester	5 ✓
02	Second Session Test generally at the end of the semester	5 ✓
03	Seminars/Group Discussion/ Assignment/Case study/Field work/Project work etc.	5 ✓
04	• Attendance	5 ✓
	<b>TOTAL MARKS</b>	<b>20 -</b>

- <75%-0 Mark
- 75-80%-01 Mark
- 80-85%-02 Marks
- 85-90%-03 Marks
- 90-95%-04 Marks
- >95%-05 Marks

### 13 Registration for Examinations:

A candidate shall register for all the papers of a semester when he/she appears for the examination of that semester for the first time.

### 14 Conduct of Examinations:

- 14.1 There shall be theory and practical examinations (wherever applicable) at the end of each semester, generally during November for odd semesters and during May for even semesters, as prescribed in the Scheme of Examinations.
- 14.2 Unless otherwise stated in the schemes of examination, practical examinations shall be conducted at the end of each semester. They shall be conducted by two examiners, one internal and one external and shall never be conducted by both internal examiners. The statement of marks sheet and the answer books of practical



examinations shall be sent to the Registrar (Evaluation) by the Chief Superintendent of the respective Colleges immediately after the practical examinations.

- 14.3 The candidate shall submit the record book for practical examination duly certified by the course teacher and the H.O.D/Staff in-charge. It shall be evaluated at the end of the Semester during the practical examination.

### 15 Minimum for a Pass:

- 15.1 No candidate shall obtain less than 35% of marks in written examination/practical examination. In addition to this, no candidate shall be passed without the aggregate of 40% marks in written/practical examination and internal assessment put together in each of the subjects and also 40% of marks (including Internal Assessment) in project work and viva-voce wherever prescribed.
- 15.2 If a candidate fails in any subject, either in theory or in practical's, he/she shall appear for that subject only at any subsequent regular examination, within the maximum period prescribed for completing the programme. He/she must obtain the minimum marks of 35% for a pass in that subject (theory and practical's separately) as stated in Para (15.1) above.

40%

### 16 Carry over system:

A candidate who fails in a lower semester examination may go to the higher semester. However,

- i) No candidate shall be permitted to take the fifth semester examination unless he/she passes all the papers of the first semester examination and
- ii) No candidate shall be permitted to take the sixth semester examination unless he/she passes all the papers of the first and second semester examinations.

### 17 Classification of successful candidates : Classes and Grades

Each semester result shall be declared in terms of Classes on the basis of percentage of Aggregate marks scored in terms of grading system based on the marks scored. The results of successful candidates at the end of II, IV and VI semesters shall be classified on the basis of aggregate percentage of marks obtained in all the II, IV, and VI semesters and the aggregate or Cumulative Grade Point Average (CGPA) for the award of Bachelors Degree in Arts, Science and Commerce in Table-I and eight point letter/alpha-sign grade as described below in table —II shall be adopted.

**Table : Conversion of Percentage of Marks into Grade Points in a Paper**

S1.No	% Marks	Grade Point (GP)
(1)	(2)	(3)
1	Below 40	0
2	40-45	4.5
3	46-50	5.0
4	51-55	5.5
5	56-60	6.0



6	61-65	6.5
7	66-70	7.0
8	71-75	7.5
9	76-80	8.0
10	81-85	8.5
11	86-90	9.0
12	91-95	9.5
13	96-100	10

- 17.1 The calculation of SGPA and CGPA is based on the weightage of marks scored by the candidates and the credit points accumulated. Awarding SGPA/CGPA is calculated on the basis of the following formula:

Sl. No.	Details	CGPA Formula
1.	Grade Points	$= \frac{\text{Secured Marks}}{\text{Maximum Marks}} \times 10$
2.	Credit Obtained	$= \text{Grade Points} \times \text{Credit hours}$
3.	SGPA	$= \frac{\text{Total Credit Points Obtained}}{\text{Total Credit hours}}$
4.	CGPA	$= \frac{\text{I to VI Semester Credit Points}}{\text{I to V Semester Credit hours}}$

- 17.3 A candidate shall be declared to have passed Graduate program if he/she secures at least an aggregate SGPA/CGPA of 4.0 (or Course Alpha-Sign Grade P) which is shown in the table-II

**Table : Final Result/Grades Description**

Sl.No	Semester/Program % of Marks	Semester GPAJ Program CGPA	Alpha-Sign/Letter Grade	Result/Class Description
(1)	(2)	(3)	(4)	(5)
1	Absent	0	Ab(Absent)	-
2	Below 40	Below 4.00	F (Fail)	Fail/Repeater
3	40.0-<50.0	4.00-<5.00	P (Pass)	Pass Class
4	50.0-55.0	5.00-5.50	C (Average)	Second class
5	55.1-60.0	5.51-6.0	B (Above Average)	High Second class



6	60.1-70.0	6.01-7.00	B+ (Good)	First class
7	70.1-80.0	7.01-8.00	A (Very Good)	First class Distinction
8	80.1-90.0	8.01-9.00	A+ (Excellent)	First class Exemplary
9	90.1-100	9.01-10.0	O (Outstanding)	Outstanding

- 17.4 The candidates who pass all the semester examinations in the first attempts in three years (six semesters) are eligible for ranks provided they secure 60% and above.
- 17.5 The results of the candidates who have passed the VI semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 17.6 A candidate who passes the semester examinations in groups is eligible for only class and not for ranking.

### 18 Rejection of Results :

- 18.1 A candidate may be permitted to reject the result of the whole examination of any semester. Rejection of result paper-wise/subject-wise shall not be permitted. A candidate who has rejected the result shall appear for the immediately following regular examination.
- 18.2 The rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked
- 18.3 Application for rejection along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the principal of College concerned along with the original marks card within 30 days from the date of announcement of the result.
- 18.4 A candidate who rejects the result is eligible for only class and not for ranking.

### 19 Conditions for transfer of admission of students within the University:

- i) His/Her transfer admission shall be within the intake permitted to the college.
- ii) Availability of same combination of subjects studied in the previous college.
- iii) He/She shall fulfil the attendance requirements as per the Davangere University Regulations.
- iv) He/She shall complete the programme as per the regulation governing the maximum duration of completing the programme as per clause (7) of this regulation.

### 20 Conditions for transfer admission of students of other Universities:

- i) A candidate migrating from any other University may be permitted to join III/V semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Davangere University.
- ii) His/ Her transfer admission shall be within the intake permitted to the college.



- iii) He/ She shall fulfil the attendance requirements as per the Davanger University.
- iv) The candidate who is migrating from other Universities is eligible for overall class and not for ranking.
- v) He/ She shall complete the programme as per the regulation governing the maximum duration of completing the programme as per clause (7) of this regulation.

## **21 Power to Remove Difficulties:**

If any difficulty arises in giving effect to the provisions of these regulations the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

## **22 Repeal and Savings:**

The existing Regulations governing three years Bachelor degree programmes in the faculties of Arts, Science and Commerce shall stand repealed. However, the above Regulations shall continue to be in force for the students who have been admitted to the course before the enforcement of this regulation.



# DAVANGERE



# UNIVERSITY

## B.Com -2016-17

## C.B.C.S-SYLLABUS



ಬಿ.ಕಾಂ / ಬಿ.ಬಿ.ಎಂ. (ಬಿ.ಬಿ.ಎಸ್. ಸ್ಕೀಂ)

2016-2017, 2017-2018, 2018-2019

ಪ್ರಥಮ ಸಮೀಕ್ಷಾ: ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ-1

ಕನ್ನಡ ದೀಪ

ವಸ್ತು (ಥೀಮ್): ಅರಿವು-ಅನ್ವೇಷಣೆ-ಅಭಿವೃದ್ಧಿ:

ಹಳಗನ್ನಡ ಆಯ್ದಭಾಗ, ಕವನ, ನಾಟಕದ ಆಯ್ದಭಾಗ, ಕಥೆ, ಲೇಖನಗಳಿಂದ ಮೇಲೆ ಸೂಚಿಸಿದ ವಸ್ತುವನ್ನೊಳಗೊಂಡಂತೆ ಒಂದು ನೂರಾ ನಲವತ್ತು ಪುಟಗಳ ಪಠ್ಯಪುಸ್ತಕ ರಚನೆಗೆ ಕ್ರಮಕೈಳ್ಳಲು ಸಭೆ ತೀರ್ಮಾನಿಸಿತು. ಪಠ್ಯ ಪುಸ್ತಕ ಸಂಪಾದಿಸಿಕೊಡುವವರು ಕೊನೆಗೆ ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯನ್ನು ಕೊಡಬೇಕು.

ಸಮಯ 3.00 ಗಂಟೆಗಳು,

ಅಂಕಗಳು: 80,

ಆಂತರಿಕ ಅಂಕಗಳು: 20

ಬೋಧನಾ ಅವಧಿ: ವಾರಕ್ಕೆ 4 ಗಂಟೆಗಳು.

20/12/15

ಇದರಲ್ಲಿ ಒಟ್ಟು 80000 ರೂ.ಗಳಿಗೆ ಅಂದಾಜು ಮಾಡಲಾಗಿದೆ.

ಕುಲಸಚಿವರು,

ದಾಖಲಾಗಲಿ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

ಬೆಂಗಳೂರು, ದಾಖಲೆ-577 002.



(2016-17)

I Semester

Bachelor of Commerce and Management  
English Language

4Hrs/Week

Max: 80 Marks

Prose

1. Oscar Wilde - "The Model Millionaire" ( Audio [www.youtube.com/watch?v=gKOO8psgMrw](http://www.youtube.com/watch?v=gKOO8psgMrw) ) (Video [www.youtube.com/watch?v=8AqvJujfRB81](http://www.youtube.com/watch?v=8AqvJujfRB81) )
2. Ambai ( C.S. Lakshmi) - "The Yellow Fish"
3. Bertrand Russel – "The Functions of a Teacher" ( from *The Basic writings of Bertrand Russel*, NY: Routledge, 2009)
4. Vandana Shiva - "The Chipko Women's Concept of Freedom" ( From *Ecofeminism* by Maria Mies and Vandana Shiva, London: Zed books, 1993)
5. Ramachandra Guha – "What 's Left Of Nehru"

Poetry:

1. Robert Frost - " Stopping by woods on a snowy evening"
2. Langston Hughes - "The Negro Speaks of Rivers" [www.poemhunter.com](http://www.poemhunter.com)
3. Meena Kandaswamy - " Aggression"
4. A.K.Ramanujan - "Self portrait" [www.poemhunter.com](http://www.poemhunter.com)
5. Kutti Revathi - "Face to Face" ( from *Wild Girls Wicked Words* trans Lakshmi Holmstorm)

Workbook: English Language Practice

Units 1-4



(2016-17)

II Semester: BA /BSc/BHSc,BCA, BSA

English Language

4Hrs/Week

Max: 80 Marks

Prose:

1. Vandana Shiva - "Homeless in the global village" ( From *Ecofeminism*, by Maria Mies and Vandana Shiva, London: Zed books, 1993)
2. Bertrand Russell - "Emotion and Discipline" ( From *The Basic Writings of Bertrand Russell*, NY: Routledge, 2009)
3. Kumud Pawade - "Thoughtful Outburst: On religious rites and customs in Women's Lives " ( From *Writing Caste/Writing Gender: Narrating Dalit Women's Testimonios*, ed. Sharmila Rege, 2013)
4. Amitav Ghosh - "A town by the sea" ( <http://www.thehindu.com> )
5. Khuswant singh - "The portrait of a lady" ( [www.ncert.nic.in](http://www.ncert.nic.in) )

Poetry:

1. William Blake - "The Little Lamb" ( [www.poetseers.org](http://www.poetseers.org) )
2. Claude McKay - "America" ( [www.afropoets.net](http://www.afropoets.net) )
3. Sylvia Plath - "Ariel" ( Plath's Reading ) ( [www.openculture.com](http://www.openculture.com) )
4. Ted Hughes - "Crow's Fall" ( [www.poetseers.org](http://www.poetseers.org) )
5. Malathi Maitri - "Language Change" ( from *Wild Girls Wicked Words* trns. Lakshmi Holmstrom)

Work Book: English Language Practice

Units: 5-8



(2017-18)

III Semester

Bachelor of Commerce and Management  
English Language

4Hours/week

Max: 80 Marks


Prose:

1. Fredrick Douglass: "The Destiny of Colored Americans"
2. Steve Jobs: "Commencement Address" (  
<http://news.stanford.edu/news/2005/june15/jobs-061505.html> )
3. O. Henry: "The Discounters of Money"
4. Honore de Balzac: "A Passion in the Desert"
5. H.H.Munro(Saki): "The Open Window"

Poetry:

1. Langston Hughes: "Mother to Son"
2. W.B.Yeats: "The Second Coming"
3. Amy Lowell: "Before the Altar"
4. Charlotte Bronte: "Passion"
5. Robert Frost: "The Road Not Taken"

BUSINESS COMMUNICATION IN ENGLISH: Part I

  
**REGISTRAR**  
**DAYANGERE UNIVERSITY**  
Dayangere-577002.



(2017-18)  
IV Semester  
Bachelor of Commerce and Management  
English Language

4Hours/week

Max: 80 Marks

One Act Plays:

1. Anton Chekhov: The Proposal
2. Eugene O'Neil: Ile
3. August Strindberg: Debit and Credit

Business Communication in English: Part II

REGISTRAR  
DAVANGERE UNIVERSITY  
Davangere-577002.



ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ (ಸಿ.ಬಿ.ಸಿ.ಎಸ್.ಸಿ.ಎಂ)

ಬಿ.ಕಾಂ/ಬಿ.ಬಿ.ಎಂ. ತೃತೀಯ ಸೆಮಿಸ್ಟರ್

2017-2018 2018-2019 2019-2020

ಕನ್ನಡ ಕಂಕಣ

ತೃತೀಯ ಸೆಮಿಸ್ಟರ್ ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ -3

ವಸ್ತು (ಥೀಮ್) : ಮಾರ್ಗ, ದೇಸಿ, ಸಂವಹನ ಕನ್ನಡ.

ಹಳಗನ್ನಡ ಅಯ್ದು ಭಾಗ, ನಾಟಕ ಮತ್ತು ಕಾದಂಬರಿಯ ಆಯ್ದ ಭಾಗ, ಲಲಿತ ಪ್ರಬಂಧ, ಕಥೆ, ಲೇಖನಗಳಿಂದ ಮೇಲೆ ಸೂಚಿಸಿದ ವಸ್ತುವನ್ನೊಳಗೊಂಡಂತೆ ಒಂದು ನೂರಾ ನಲವತ್ತು ಪುಟಗಳ ಪಠ್ಯಪುಸ್ತಕ ರಚನೆಗೆ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಸಭೆ ತೀರ್ಮಾನಿಸಿತು. ಪಠ್ಯ ಪುಸ್ತಕ ಸಂಪಾದಿಸಿ ಕೊಡುವವರು ಕೊನೆಗೆ ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯನ್ನು ಕೊಡಬೇಕು.

ಸಮಯ : 3.00 ಗಂಟೆಗಳು

ಅಂಕಗಳು : 80

ಆಂತರಿಕ ಅಂಕಗಳು : 20

ಬೋಧನಾ ಅವಧಿ : ವಾರಕ್ಕೆ 4 ಗಂಟೆಗಳು

ಪ್ರೊ. ಎಂ. ನಾರಾಯಣ

ಪ್ರಾಚಾರ್ಯರು  
ಕನ್ನಡ ವಿಭಾಗ  
ದಾವಣಗೆರೆ

ದಾವಣಗೆರೆ ಕನ್ನಡ ವಿಭಾಗ  
ದಾವಣಗೆರೆ  
ದಾವಣಗೆರೆ

REGISTRAR  
DAVANGERE UNIVERSITY  
DAVANGERE-577002.



ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ (ಸಿ.ಬಿ.ಸಿ.ಎಸ್.ಸ್ಕೀಂ)

ಬಿ.ಕಾಂ/ಬಿ.ಬಿ.ಎಂ. ಚತುರ್ಥ ಸೆಮಿಸ್ಟರ್

2017-2018 2018-2019 2019-2020

ಕನ್ನಡ ದುಂಧುಬಿ

ಚತುರ್ಥ ಸೆಮಿಸ್ಟರ್ ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ -4

ವಸ್ತು (ಥೀಮ್) : ತಲ್ಲಣ. ವೈಚಾರಿಕತೆ, ವ್ಯಾವಹಾರಿಕ.

ಹಳಗನ್ನಡ ಅಯ್ದು ಭಾಗ, ನಾಟಕ ಮತ್ತು ಕಾದಂಬರಿಯ ಆಯ್ದ ಭಾಗ, ವಿಚಾರ ಸಾಹಿತ್ಯ, ಕಥೆ, ಸಮೂಹ ಮಾಧ್ಯಮ, ಲೇಖನಗಳಿಂದ ಮೇಲೆ ಸೂಚಿಸಿದ ವಸ್ತುವನ್ನೊಳಗೊಂಡಂತೆ ಒಂದು ನೂರಾ ನಲವತ್ತು ಪುಟಗಳ ಪಠ್ಯಪುಸ್ತಕ ರಚನೆಗೆ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಸಭೆ ತೀರ್ಮಾನಿಸಿತು. ಪಠ್ಯ ಪುಸ್ತಕ ಸಂಪಾದಿಸಿಕೊಡುವವರು ಕೊನೆಗೆ ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯನ್ನು ಕೊಡಬೇಕು.

ಸಮಯ 3.00 ಗಂಟೆಗಳು

ಅಂಕಗಳು : 80

ಆಂತರಿಕ ಅಂಕಗಳು : 20

ಬೋಧನಾ ಅವಧಿ : ವಾರಕ್ಕೆ 4 ಗಂಟೆಗಳು

ಇ.ಎಂ.ಎಸ್.ಎಸ್.ಎಸ್.

ಇ.ಎಂ.ಎಸ್.ಎಸ್.ಎಸ್.

ಇ.ಎಂ.ಎಸ್.ಎಸ್.ಎಸ್.

ಇ.ಎಂ.ಎಸ್.ಎಸ್.ಎಸ್.

ಇ.ಎಂ.ಎಸ್.ಎಸ್.ಎಸ್.

REGISTRAR  
DAVANGERE UNIVERSITY  
Davangere-577002.



**Davangere University**  
Shivagangotri, Davangere-577002

Subject : Hindi Language

For : B.Com., B.B.M.

2016-17, 2017-18, 2018-19,

**I – SEMESTER**

Course Code:

Prose, Grammar and Translation

(4 Hours per week)

Texts :

1. Collection of Prose : "Sahitya Sarovar" By Dr.S.R. Naidu ,  
Pragathi Samsthan, H-601, Friends Apartments, Delhi-110092  
Omissions (Deleated) in the text : Yash Pal, Phaneeshwaranath Renu.
2. Grammar : Varnamala, Vikari shabd- Sanjna:- Paribhasha aur Bhed,  
Sarvanam:- Paribhasha aur Bhed, Visheshan:- Paribhasha aur  
Bhed, Kriya:- (Sakarmak, Akarmak), Ling. Vachan, Karak,  
Sandhi.
3. Translation : Terminology from Vanijya Hindi by A.V Narti.  
(From English /Kannada to Hindi and  
Hindi to English/Kannada)

**II – SEMESTER**

Course Code:

Prose, Grammar and Translation

(4 Hours per week)

Texts :

1. Collection of Poems : "Sahitya Sarovar" By Dr.S.R. Naidu ,  
Pragathi Samsthan, H-601, Friends Apartments, Delhi-110092  
Omissions (Deleated) in the text : Kabir, Surdas(Bhramara Geet), Sachhidanand Hiranand  
Vatsayan "Agneya", Sarveshwar Dayal Saxsena, Dushyanth  
Kumar.
2. Grammar : Avikari Shabd-Kriya Visheshan : Paribhasha aur Bhed,  
(Samuchhayabodhak , Vismayadibhodhak, Sambandhsuchak),  
Kaal, Vachya aur Prayog, Samas.
3. Translation : Commercial Passage from English / Kannada to Hindi and  
Hindi to English / Kannada

*Phant*



# DAVANAGERE UNIVERSITY

Shivagangotri, Davanagere-577002

Subject: HINDI Language

For : B.Com., B.B.M.

2017-18, 2018-19, 2019-20

III - SEMESTER

Course Code: Short Stories, Bussines letter & Prayojanmulak (4 Hours Per week)

Books:

Collection of Short Stories : "Pratinidhi Kahaniya", Sampadak- Kumar Krishna, Vanijya Prakashan, New Delhi.

Exercises (Deleted) in the Text : Khoi uhi Dishaye - Kamaleshwar

Bussines letter: Vanijya Patra - Puchta sambandi patra, Shikayati patra, Agency sambandi patra,

Bank Sambandi patra, Bima Sambandi patra, Naukari Sambandi patra, Vijnapan

Prayojanmulak : Raja bhasha, rashtra bhasha, Sampark bhasha.

IV - SEMESTER

Course Code: Drama, Official letter & Functional Hindi (4 Hours Per week)

Books:

Drama : "LADAYEE" Sarveshwardayal Saxena

Sarkari patra : Sarkari patra ka swarup, Alekhan - paribhasha aur Mahatva, Tippan ka vyavahar, karyala Aadesh Anusmarak, Adhisuchana, Sankalp, Ardhasarkari patra.

Essay : kuteer Tatha Laghu Udyog, Mudrasathi, Samudayik Vikas Yojana, kar, Harit kranti, tankvad.

Reference books for Sarkari Patra, prayojanmulak hindi for all UG Programmes:

Dr. Maya Singh, Dr. Siddeshwar kasyap, Prayojanmulak Hindi Ke Vibhinna Aayam, Jaibharati Prakashan, Allahabad

A.V. Narti Vanijya Hindi, Jnanoday Prakashan, Dharwad

Dr. Ghanashyam Agarwal, Rajabhasha Hindi aur Rajakiya Patra Vyavar, Jaibharati Prakashan, Allahabad

Dr. Ramprakash, Dr. Dineshkumar Gupta, Prashasanik Evam Karyalay Hindi, Radhakrishna Prakashan, New Delhi

Dr. S.N. Lyer, Prayojanmulak Hindi, Kitabghar Prakashan, New Delhi

Dr. F. Viraj, Pramanik Alekhan aur Tippan, Rajpal and sons, New Delhi.

Dr. Ram Vinayak Singh, Hindi Mein Sarkari Kamkaj, Hindi Pracharak Samsthan, Varanasi.



# DAVANAGERE UNIVERSITY

Shivgangotri, Davanagere-577002

Subject: HINDI Language

For : B.Com., B.B.M.

2017-18, 2018-19, 2019-20

## III - SEMESTER

Course Code: Short Stories, Bussines letter & Prayojanmulak (4 Hours Per week)  
Texts:

Collection of Short Stories : "Pratinidhi Kahaniya", Sampadak- Kumar Krishna, Vaidya Prakashan, New Delhi.

Assignments (Deleted) in the Text : Khoi uhi Dishaye - Kamalleshwar

Bussines letter: Vanijya Patra - Puchta sambandi patra, Shikayat patra, Agency sambandi patra, Bank Sambandi patra, Bima Sambandi patra, Naukari Sambandi patra, Vijnapan.

Prayojanmulak : Raja bhasha, rashtra bhasha, Sampark bhasha.

## IV - SEMESTER

Course Code: Drama, Official letter & Functional Hindi (4 Hours Per week)  
Texts:

Drama : "LADAYEE", Sarveshwardayal Saxena

Sarkari patra : Sarkari patra ka swarup, Alekhan - paribhasha aur Mahatva, Tippan ka vyavahar, karyala Aadesh Anusmarak, Adhisuchana, Sankalp, Ardhasarkari patra

Essay : kuteer Tatha Laghu Udyog, Mudrasathi, Samudayik Vikas Yojana, kar, Harit kranti, tankvad.

Reference books for Sarkari Patra, prayojanmulak hindi for all UG Programmes:

Dr. Maya Singh, Dr. Siddeshwar kasyap, Prayojanmulak Hindi Ke Vibhinna Aayam, Jaibharati Prakashan, Allahabad

A.V. Narti Vanijya Hindi, Jnanoday Prakashan, Dharwad

Dr. Ghanashyam Agarwal, Rajabhasha Hindi aur Rajakiya Patra Vyavar, Jaibharati Prakashan, Allahabad

Dr. Ramprakash, Dr. Dineshkumar Gupta, Prashasanik Evam Karyalay Hindi, Radhakrishna Prakashan, New Delhi

Dr. S.N. Lyer, Prayojanmulak Hindi, Kitabghar Prakashan, New Delhi

Prof. Viraj, Pramanik Alekhan aur Tippan, Rajpal and sons, New Delhi.

Ram Vinayak Singh, Hindi Mein Sarkari Kamkaj, Hindi Pracharak Samasthan, Varanasi





## Bachelor in Commerce (B.Com)

### I-SEMESTER

(5 Hours of per Week)

#### Course Code: (B.Com. Core : I.3) FINANCIAL ACCOUNTING

**Course Objectives:** To make students to learn the basic principles of Financial Accounting.

**Pedagogy:** Combination of direct teaching, assignments and small group discussions.

#### Course Inputs

- |  |                 |
|--|-----------------|
| <b>Module-1: Basics of Accounting</b>  | <b>15 Hours</b> |
| Introduction, Accounting as an Information System, Branches of Accounting, Meaning of Financial Accounting, Users of Accounting Information- GAAPs- Basic Concepts and Conventions- Accounting Standards issued by ICAI and IFRS issued by IASB- Manual Vs Computerized Accounting.  |                 |
| <b>Module-2: Financial Statements of Sole Proprietor</b>   | <b>16 Hours</b> |
| Introduction, Preparation of Manufacturing Account, Trading and Profit & loss Account and Balance sheet.   |                 |
| <b>Module-3: Accounting For Consignment Transactions</b>   | <b>19 Hours</b> |
| Meaning, Consignment Vs. Sales- Proforma Invoice-Account Sales-Types Of Commission, Accounting for Consignment in the books of consignor and consignee – Valuation of Stock - Goods Sent at Cost Price and Invoice Price-Normal and Abnormal Loss of goods sent on consignment.  |                 |
| <b>Module-4: Single Entry System of Accounting</b>   | <b>16 Hours</b> |
| Meaning-Limitations of Single Entry System-Problems on conversion of Single Entry into Double Entry.   |                 |
| <b>Module-5: Accounting for Agricultural Farms</b>   | <b>10 Hours</b> |
| Introduction-Objectives of Farm Accounting- Preparation of Crop and Cattle Account- Preparation of Balance sheet.  |                 |
| <b>Module-6 : Incultation of Soft Skills</b>   | <b>04 Hours</b> |
| <ol style="list-style-type: none"><li>1. Visit proprietary concerns and discuss the accounting methods adopted by them and give your suggestions for improvement.</li><li>2. Visit a Progressive farmer in your area, collect information relating to the income and expenses connected with cultivation for the year and produce the relevant accounts to enable him to avail loan from a bank.</li></ol> |                 |

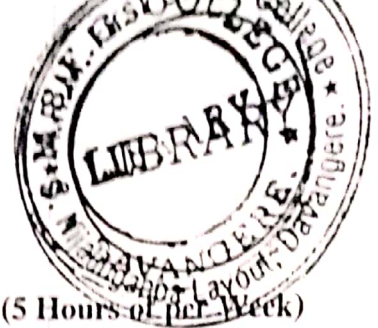
#### ❖ Skill Development Activities

1. Single entry system –Tracing missing figures.
2. Final accounts of sole trader-Correcting a wrong trial balance.
3. Preparation of proforma invoice and account sales.

#### References:

1. Maheswari S.N., Financial Accounting.
2. Raman B.S., Financial Accounting.
3. Shukla & Grewal, Advanced Accounting.
4. Radha Swamy & R.L. Gupta, Advanced Accounting.
5. Anil Kumar & Others, Financial Accounting-1 New Delhi: Himalaya Publishing House.





## Bachelor in Commerce (B.Com)

### I-SEMESTER

(5 Hours of per Week)

Course Code: (B.Com. Core :I.4) **PRINCIPLES AND PRACTICE OF MANAGEMENT**

**Course Objectives:** To equip the students with the Principles of Management and Managerial Practice.

**Pedagogy:** A Combination of Class-room Lectures, Case Analysis, Group Discussions, Student Presentations and Field Work.

#### Course Inputs

**Module-I: Introduction to Management** 15 Hours

Introduction to Management-Meaning, Definition, Nature, Scope, Importance and Functional areas of Management- and Role of a Manager-Managerial skills-Social responsibility of Management and Ethics.

**Module-II: Planning** 12 Hours

Meaning, Definitions, Nature, Importance, Types of Planning. Merits & Demerits of Planning, Planning Process- Decision Making- Meaning, Definitions & Importance.

**Module-III: Organizing** 16 Hours

Introduction - Meaning, Definitions, Nature and Purpose of Organization, Principles of Organization - Types of Organization - Line, Staff, Functional & Committee Form-Delegation of Authority & Responsibility and Span of Control.

**Module-IV: Directing, Leadership and Motivation** 15 Hours

Directing- Meaning, Definitions, Nature & Principles, of Directing-Leadership-Meaning, Definitions, Importance & Leadership Styles-Motivation- Meaning, Importance & Theories of Maslow and Herzberg.

**Module-V: Communication, Controlling and Co-ordination** 18 Hours

Communication- Meaning, Importance & Process of Communication-Controlling- Meaning, Need for Control, Essentials of good control system & Modern Controlling Techniques- Management By Objectives(MBO), Management By Exception (MBE), Total Quality Management (TQM) & Just in Time (JIT), {MBO, MBE, TQM & JIT only meaning & Importance}- Co-ordination-Meaning, Nature & Principles of Co-ordination.

**Module-VI: Inculcation of soft skills** 04 Hours

1. Assuming that you are a General Manager of a company how do you handle a situation where an organization faces unexpected disturbances.
2. Being a leader compose a Motivational Speech to the subordinates in the organization

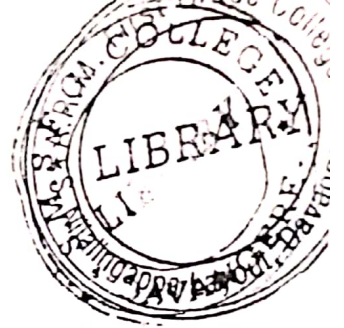
#### Skill Development Activities:

- 1) Collect the Photographs and Bio-data of any three contributors to management thoughts.
- 2) Visit any business organization in your area and collect information of types of planning adopted by them.
- 3) Prepare organizational chart of any establishment of your choice.
- 4) Describe the feedback control system followed by the organization in your area.

#### Books for Reference:

1. Anne Stephen-Event Management-HPH
2. H.R. Appannaiah, G. Dinakar & H.R. Ramanath-Principles of Management-HPH
3. Knootz. H & O' Denne- Essentials of Management- Mc Graw Hill
4. Prasad. L.M-Principles of Management- Sulthan chand publication
5. Shashi. K. Gupta- Principles of Management-HPH





**Bachelor in Commerce (B.Com)**

**(5 Hours of per Week)**

**I-SEMESTER**

**Course Code: (B.Com. Core :I.5)**

**PRINCIPLES OF MARKETING**

**Course Objectives:** To provide conceptual understanding and latest marketing developments and practices

**Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussions, Student Presentations and Field Work.

**Course Inputs**

**Module-1 : Introduction to Marketing** **15 Hours**  
Meaning, Definitions of Market, Marketing and Process of Marketing, Elements of Marketing Mix

**Module-2: Consumer Behavior and Market Segmentation** **18 Hours**  
**Consumer Behavior** - Meaning - Determinants of Buyer Behavior - Maslow's Hierarchy of Needs-Market Segmentation - Meaning, Definition and Importance of Market Segmentation, Strategies of Market Segmentation.

**Module-3 : Product and Pricing** **17 Hours**  
**Product:** Meaning, Definition of a Product, Product Mix, Product Life Cycle, Branding, Packaging and Labeling [Only Meaning and Characteristics]. **Pricing:** Meaning, Factors influencing Pricing Decisions, Pricing Policies and Strategies.

**Module-4 : Channels of Distribution and Promotion** **16 Hours**  
**Channels of distribution** - Definition, Need, Types, Selection and Decline of Channels, Factors Affecting Channels. **Promotion** - Meaning, Importance of Promotion, Advertising - Meaning Media Selection, Advertisement Copy. Sales Promotion, Public Relation, and Direct Selling [Only Meaning and Importance]

**Module-5 : Recent Trends in Marketing** **10 Hours**  
E- Marketing, - Tele Marketing, M-Business, Relationship Marketing, - Green Marketing - Relationship Marketing - Retailing - Concept Marketing and Virtual Marketing .

**Module-6 : Inculcation of Soft Skills** **04 Hours**  
1. Develop an advertisement copy for a product of your choice.  
2. Prepare a questionnaire for collecting information regarding consumer Behavior towards Fast Moving Consumer Goods of your choice.

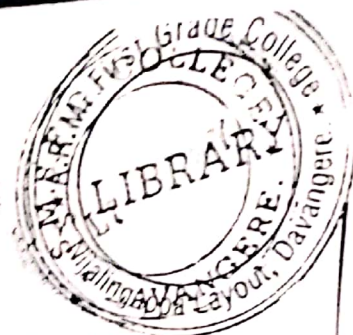
**Skill Development Activities**

1. Identify the product of your choice and describe in which stage the product life cycle it is positioned.
2. Suggest strategies for development of a product.
3. Prepare charts for distribution network for a product of your choice.

**Books for Reference:**

1. Philip Kotler and Gary Armstrong, Principles of Marketing
2. Gandhi J.C., Marketing Management
3. Pillai R.S.N and Bhagwathi, Modern Marketing
4. Neelamegham, Marketing in India
5. Anitha H.S., Marketing Management.
6. Reddy P.N. and Appannaiah, Essentials of Marketing Managements
7. Anitha H.S., Emerging Dimensions in Marketing.
8. Rajan and Nair, Marketing





## Bachelor in Commerce (B.Com)

### I-SEMESTER

(5 Hours of per Week)

Course Code: (B.Com. Core : I.5) **FINANCIAL MARKETS AND SERVICES**

**Course Objectives:** To equip students to understand the Financial Markets and their services.

**Pedagogy:** Combination of lectures, assignments and group discussions.

#### Course Inputs

<b>Module-1. : Financial Markets</b>	<b>20 Hours</b>
Primary Market - Meaning - Features - Players of Primary Market - Instruments in Primary Market (Names)- Merits and Demerits of Primary Markets; Secondary Market - Meaning - Structure -Functions - Trading and Settlement System of Stock Exchange Transactions - Players in the Stock Market- Merits and Demerits of Stock Markets - Reforms in Stock Market - OTCEI and NSE - Origin - Function - Merits - Demerits.	
<b>Module-2. Banking system</b>	<b>13 Hours</b>
Functions of Commercial Banks - primary, subsidiary and miscellaneous - Technique of Credit Creation - Investment Policy of Banks.	
<b>Module-3. Regulatory system</b>	<b>12 Hours</b>
Reserve Bank of India - functions - instruments of credit control-SEBI - objectives and functions.	
<b>Module-4. Non-Banking Financial Intermediaries</b>	<b>15 Hours</b>
Investment & Finance Companies - Merchant Banks - Hire Purchase Finance - Lease Finance - Housing Finance - Venture Capital Funds and Factoring.	
<b>Module-5. Mutual Funds</b>	<b>16 Hours</b>
Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes - Money Market-Mutual Funds - Private Sector Mutual Funds - Evaluation of the performance of Mutual Funds -Functioning of Mutual Funds in India.	
<b>Module-6. Inculcation of Soft Skills</b>	<b>04 Hours</b>

1. Visit a Nationalised Bank and Prepare a proposal for availing short term and long term loans
2. Visit a stock market in your area and write a report on trading methods.

#### ❖ Skill Development Activities

1. Procedure and documents required to open a Demat account
2. Visit any development bank offering mutual fund schemes and collect information
3. Collect recent information of RBI monetary policy
4. Visit an institution offering merchant banking services and collect information regarding services
5. List name of venture capital companies

#### Books for reference

1. Financial markets and services ; E. Gordon , K. Natarajan ,HPH
2. India financial system - theory and practice ; Khan M.Y., Tata McGraw Hill
3. Monetary planning of India ; Gupta S.B., S. Chand
4. RBI bulletin





## Bachelor in Commerce (B.Com)

### II- SEMESTER

Course Code: (B.Com. Core : II.3) ADVANCED FINANCIAL ACCOUNTING

Course Objectives: To acquaint the students with the basic principles of Financial Accounting.  
Pedagogy: Combination of lectures, assignments and group discussion

Module-1:	Royalty Accounts, Excluding Sublease	18 Hours
Module-2:	Hire Purchase Accounting including Repossession	18 Hours
Module-3:	Departmental Accounts	18 Hours
Module-4:	Branch Accounts	18 Hours

Preparation of Accounts in the Books of Head Office only including  
Preparation of Trading and Profit and Loss Accounts for Verification.

1. Branch which deals in Cash and Credit Sales, and
2. Branch which Receives Goods at Invoice Price (excluding Stock and Debtors System- incorporation Entries-Foreign Branches)

Module-5:	Human Resource Accounting: Definition, Objectives, Methods, Advantages and Limitations.	04 Hours
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Module-6 :	Inculcation of Soft Skills:	04 Hours
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- a) Collect information from the Annual Reports of three PSUs where Human Resource is shown as asset in their Balance Sheets.
- b) Prepare the royalty agreement for the following relationships
  - i)- Manufacturer and Patentee.
  - ii) Landlord and Tenant.
  - iii) Author and Publisher.

#### Skill Development Activities:

1. Draft hire purchase agreement .
2. Collect the copies of hire purchase agreements.
3. Draft a layout structure of Departmental stores.
4. List out the basis of allocation of common expenses among different departments.

#### References:

1. Anil Kumar and others, Financial Accounting
2. Iyengar S.P., Advanced Accounting
3. Raman B.S., Financial Accounting 1 and 2
4. Shukla M.C., T.S. Grewal and S.C. Gupta, Advanced Accounting





## Bachelor in Commerce (B.Com)

### II- SEMESTER

(5 Hours per Week)

Course Code: (B.Com. Core : II.5) MARKET AND COST BENEFIT ANALYSIS

Course Objectives: To acquaint students in finding business solutions for decision making

Pedagogy: Class room Lectures, Assignments and Presentations.

#### Course Inputs

Objective: **Module 1.** Demand and supply analysis: Demand – meaning, law of demand, elasticity of demand, determinants of demand, demand forecasting – methods & problems; Supply- law of supply and determinants of supply **15 Hours**

**Module 2.** Cost analysis and profit planning : Economies of scale, cost – meaning, types – explicit and implicit cost, incremental cost, opportunity cost, TC, AC, MC, FC, VC - behaviour in short and long run (equations, problems); BEP – meaning, chart, problems on unit and value method, margin of safety **18 Hours**

**Module 3.** Market analysis and pricing decisions; Types of competition – meaning and features of perfect and imperfect (monopoly, monopolistic, oligopoly) competition; Pricing – determinants and methods – cost plus pricing, target pricing, marginal cost pricing, product line pricing, price bidding, new product pricing, pricing over PLC **18 Hours**

**Module 4.** project planning; Meaning –stages of capital budgeting, components, techniques, simple problems **15 Hours**

**Module 5.** linear programming; Meaning, characteristics, methods, problems on graphical method **10 Hours**

**Module-6 : Inculcation of Soft Skills** **04 Hours**

1. Forecast the sales of a firm of your choice considering the sales data of past five years.
2. Prepare a comparative report of pricing behaviour of 3 firms and comment.

#### Skill Development Activities

1. Give specific examples of - explicit and implicit cost, incremental cost, opportunity cost, social cost, direct and indirect cost, sunk cost
2. Compute BEP of a business unit
3. Identify monopoly industries in public and private manufacturing and service sectors

#### Books for reference

1. Varshney and Maheshwari; S.Chand : Managerial Economics
2. S. Shankaran : Managerial Economics
3. P.N. Reddy and Appannaiah; HPH : Managerial Economics
4. P.C. Thomas : Managerial Economics





**Bachelor in Commerce (B.Com)**

**II- SEMESTER**

**Course Code: (B.Com. Core : II.4) HUMAN RESOURCE MANAGEMENT**

**Course Objectives:** The objective of the course is to expose the students to the various aspects of human resources development strategies

**Pedagogy:** Class room Lectures, Assignments and Presentations.

**Course Inputs**

**Module-I: Human Resource Management** **16 Hours**  
Meaning, Definition, Nature, Scope, Managerial and Operative Objectives, Evolution and Development of Human Resource Management, Role of Human Resource Manager and Responsibilities of Human Resource Manager.

**Module-II: Human Resource Planning and Development.** **12 Hours**  
Meaning, Importance and Need for Human Resource Planning, Benefits of Human Resource Planning.

Meaning and Definition and Features of HRD, Need, Objectives and Functions of HRD.

**Module-III: Job Analysis and Job Design.** **16 Hours**  
Job Analysis, Concepts, Objectives, Significance, Process of Job Analysis, Techniques of Job Analysis, Job Description, Job Specification, Job Design.

**Module-IV: Recruitment and Selection.** **16 Hours**  
Recruitment-Need for Recruitment, Techniques, Sources-Internal and External Sources and Modern Methods-Process of Recruitment, Recruitment Policy, Selection, Steps in Selection Process, Test and Interviews, Types, Placement and Induction.

**Module-V: Employee Training.** **16 Hours**  
Need and Importance / Objectives, Types and Methods of Training, Benefits and Training, Designing Training Programmer, Executive Development Programmer-Need and Techniques. Meaning of Performance Appraisal, Need, Objectives and Steps in Performance Appraisal.

**Module-VI: Inculcation of Soft Skills.** **04 Hours**  
i. Visit any organization in your area and write the methods of selection and recruitment process of Employees adopted by that organization.  
ii. Visit any organization and write the steps adopted in that organization for performance appraisal of employees.

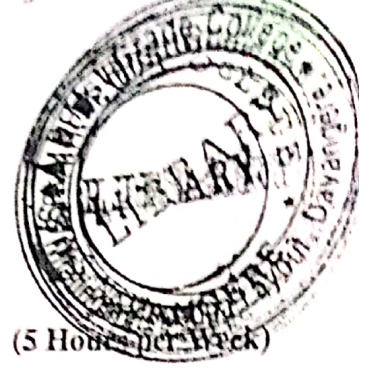
**Skill Development Activities:**

1. Visit any industry and give brief note on Human Resource Planning.
2. Visit any training and Write brief note on the same.
3. Conduct an IQ test and affix summary to the record.

**Reference Books:**

1. Gupta C. B., Human Resource Management, Sultan Chand and Sons.
2. Edwin Flippo, Principles of Personal Management, McGraw Hill.
3. Kanka, Human Resource Management, Sultan Chand Publication.
4. Prasad L M, Human Resource Management, Sultan Chand and Sons.
5. Subbarao P., Human Resource Management, Himalaya Publishing House.





## Bachelor in Commerce (B.Com)

### II- SEMESTER

(5 Hours per Week)

#### Course Code: (B.Com. Core : II.6) LAW AND PRACTICE OF BANKING

**Course Objective:** To enable the students to understand the Laws of Banking Operations and practical functioning of the Banks.

**Pedagogy:** A Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

#### Course Inputs

##### Module 1: Banker and Customer

16 Hours

Definition of Banker and customer, Relationship between banker and customer- primary and secondary, Banker's rights and obligations.

##### Module 2: Customer and account opening procedure

16 Hours

Types of accounts- account opening procedure (KYC norms) ; Special types of customers- Minor, joint account, HUF, Partnership account, joint stock company ( public and private), Non Resident Indian account, Registered and unregistered societies and clubs- precautions to be taken by the banker while opening and operating the accounts.

##### Module 3: Negotiable Instruments

16 Hours

Meaning of negotiable instrument, definition, essentials- Kinds of negotiable instrument-Promissory Note, Bill of Exchange and Cheque- Meaning, Definition, Essentials of valid cheque, types, crossing of cheque- types of crossing, material alteration and endorsement- types of endorsement.

##### Module 4: : BANKING OPERATIONS

18 Hours

**Collecting Banker:** Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker

**Paying Banker:** Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques.

**Lending Operations:** Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

##### Module 5: Technology in Banks

10 Hours

Internet banking, ATM, E- banking, core banking, online banking, Tele banking- Meaning and operation.

##### Module 6: Inculcation of soft skills

04 Hours

1. Prepare a write up on Electronic fund transfer- NEFT and RTGS used in Nationalised Commercial Banks.
2. Report the Procedure and Provisions adopted by nationalized bank for lending education loan.

##### Skill Development Activities

1. Collect and fill in the account opening form, pay-in-slip and withdrawal slip.
2. Draft a proforma of a cheque and showing different types of crossing.
3. Visit a nearest ATM and report procedure for using ATM cards.

##### Books for Reference

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalaya publishing house.
2. S. P. Srivastava ; Banking Theory & Practice, Anmol Publications
3. Reddy and Appannaiah; Law and practice of banking, Himalaya publishing house.
4. Tandon M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.

  
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**Objectives:** To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

**Pedagogy:** Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

**Module-1: ISSUE OF SHARES AND DEBENTURE:****(16 Hours)**

Introduction, Meaning, and Types of Shares and Share Capital – Issue of Shares, Allotment of Shares, Calls on Shares, Calls-in-Arrears, Calls in Advance, Forfeiture of Shares, Problems on Issue of Shares, Forfeiture and Reissue of Shares and Pro-rata Allotment.

**Debentures:** Meaning, Definition, Types, Difference between Shares and Debentures.

**Module-2: VALUATION OF SHARES AND GOODWILL:****(16 Hours)**

Need for valuation of Equity Shares, Fully paid and partly paid shares-Net Asset Method-Yield Method-Fair Market Value Method.

Valuation of Goodwill: Meaning, Need, Average Profit Method, Super Profit Method, and Capitalization Method.

**Module-3: PREPARATION OF FINANCIAL STATEMENT OF COMPANY:****(16 Hours)**

Introduction, Meaning, Objectives, Types, Importance and Limitations of Financial Statements, Preparation of Financial Statements of a Company (Format as per Schedule III of Companies Act, 2013) in Vertical Format with Notes (excluding Publishing and Hotel Companies).

**Module-4: INTERNAL AND EXTERNAL RECONSTRUCTION:****(10 Hours)**

Meaning, Need, Objectives of Internal and External Reconstruction - Differences between Internal and External Reconstruction- Problems on Internal Reconstruction only.

**Module-5 : LIQUIDATION OF COMPANY:****(10 Hours)**

Meaning, Types of Liquidation, Preparation of Liquidators Final Statement of Account.

**Module-6 : RECENT DEVELOPMENTS IN ACCOUNTING:****(08 Hours)**

Value Added Statements, Economic Value Added, Environmental Accounting, Commitment to Environment, Brand Accounting, International Accounting, Creative Accounting, Responsibility Accounting, Inflation Accounting (Concept only).

**Module-7: SKILL ORIENTATION:****(04 Hours)**

1. Types of Loans, Rate of Interest and Documents demanded by the Banks in the process of sanctioning loans.
2. Recent Internal Reconstruction in India with reference to Case Studies.

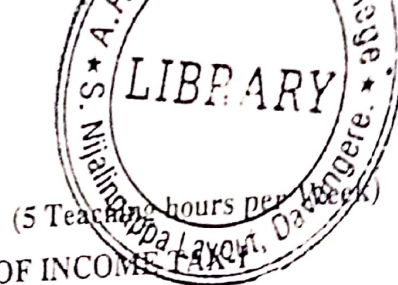
**SKILL DEVELOPMENT ACTIVITIES:**

1. Collect of Share Application Form, and Prospectus of any Organisation.
2. Collect the Financial Statements of Joint Stock Company.
3. Preparation of Liquidators Final Statements of Accounts with imaginary figures.

**REFERENCE BOOKS:**

1. Anil Kumar – Financial Accounting, HPH.
2. Arulandam & Raman – Corporate Accounting – II.
3. Dr. S.N. Maheswari - Financial Accounting.
4. S.P. Jain & K.L. Narang – Corporate Accounting.
5. R.L. Gupta – Advanced Accounting, Volume II, Jain Book Depot.
6. B.S. Raman – Corporate Accounting, United Publications.





### III-SEMESTER

Course Code: B.Com. Core: 3.4) **LAW & PRACTICE OF INCOME TAX**

**Objectives :** To enable the students to grasp the legal provisions and practical aspects of Income Tax Act 1961.

**Pedagogy :** Combination of class room lectures, case laws, group discussion, Assignments, Seminar presentation , Soft Skills, and Field work.

**Note :** This subject should be taught with reference to the provision of Income tax Act 1961 as Amended up to date.

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#### **Module-1: INTRODUCTION TO TAXATION: (06 hours)**

Meaning of Tax, Characteristics and objectives of Taxation, Types of Taxes-Direct and Indirect Taxes only, Advantages and Disadvantages of Direct and Indirect Taxes.

#### **Module-2: BASIC CONCEPTS OF INCOME TAX ACT: (08 hours)**

Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes under Section 10.

#### **Module-3: RESIDENTIAL STATUS & INCIDENCE OF TAX: (10 hours)**

Determination of Residential Status of an Individual, Computation of Gross Total Income of an Individual on the basis of Residential Status (Theory & Problems)

#### **Module-4: INCOME FROM SALARIES: (20 hours)**

Meaning of Salary, Definition of Salary u/s 17 (1), Allowances, Perquisites, Provident Fund, Retirement Benefits, Deductions and Problems on Computation of Taxable Salary.

#### **Module-5: INCOME FROM HOUSE PROPERTY: (16 hours)**

Basis for charge, Deemed owner, Annual Value, Determination of Annual Value, Deductions from Annual Value - Problems on Computation of Income from House Property.

#### **Module-6: DEDUCTIONS UNDER SECTION 80: (16 hours)**

Deductions under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG 80TTA and 80U ( Problems on 80C and 80G only).

#### **Module-7: SKILL ORIENTATION: (04 hours)**

1. Prepare a salary statement showing taxable salary of at least 5 employees of any Organisation you visited.
2. As a Tax Practitioner, advise an individual regarding tax savings scheme.

#### **SKILL DEVELOPMENT ACTIVITIES:**

1. Prepare a chart showing the list of Direct and Indirect Taxes.
2. Prepare a chart showing meaning of salary for different purposes.
3. Collect Form No 16 of an employee and paste it

#### **REFERENCE BOOKS:**

1. Mehrotra H.C and Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.



Course Code: B.Com. Core: 3.5 CORPORATE LAW

**Objectives:** To familiarizes the students with elements of Company Law along with the role of Company Secretary.

**Pedagogy:** Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

**Module-1: INTRODUCTION TO COMPANY:** (10 hours)  
Meaning, Definition -Features- Advantages and Disadvantage- Kinds of Companies- High Lights of Companies Act 2013.

**Module-2: A) FORMATION OF JOINT STOCK COMPANY:** (24 hours)  
Stages involved in the formation of a Company (in brief):  
a) Promotion Stage : Meaning of Promoter-Position and Functions of Promoter,  
b) Incorporation Stage- Meaning, Procedure for Incorporation-Basic Documents- Memorandum of Association, Articles of Association, Prospectus and Statement in Lieu of Prospectus- Meaning-Importance and Contents- Distinction between Memorandum of Association and Articles of Association.  
c) Capital Subscription Stage. d) Business Commencement Stage.  
**B) FORMATION OF GLOBAL COMPANY:**  
Meaning - Types - Features and Legal Formalities.

**Module-3: MANAGERIAL PERSONNEL OF A COMPANY :** (16 hours)  
Directors and Company Secretary-Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities and Removal. CSR Committee.

**Module-4: CORPORATE MEETINGS:** (16 hours)  
Meaning, Types of Meetings, Board of Directors, Statutory Meeting, Annual General Meeting and Extra-ordinary General Meetings-Provisions and Procedures for conducting Meeting-Agenda, Quorum, Resolutions, Minutes, Proxy and Requisites of a Valid Meeting.

**Module-5: WINDING UP OF COMPANY:** (10 hours)  
Meaning, Modes of Winding up, Official Liquidator and his Duties, Provisions applicable to every mode of Winding up.

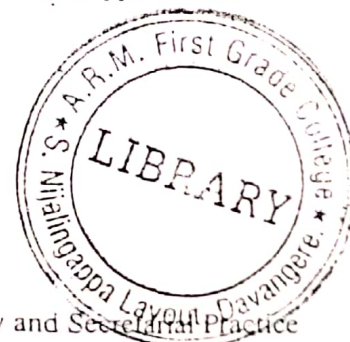
**Module 6: SKILL ORIENTATION:** (04 hours)  
You are being the Secretary of a Company:  
1. Draft a notice to convene Annual General Meeting.  
2. Prepare Letter of Allotment /Regret along with the basis of allotment.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Collect and fill De-mat account opening form and prospectus-cum-share application form.
2. Draft a Memorandum of Association.
3. Draft Resolutions of various Meetings.

**REFERENCE BOOKS:**

1. S.N. Maheshwari - Elements of Corporate Law
2. Balachandran - Business Law for Management
3. M.C. Kuchal - Company Law and Secretarial Practice
4. N.D. Kapoor - Elements of Company Law
5. Sherlekar - Company Law and Secretarial Practice
6. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice





### III-SEMESTER

#### Course Code: B.Com. Core: 3.6 COMPUTER CONCEPTS FOR COMMERCE

**Objectives:** To enable the students to learn the fundamentals of computer and its application to the business.

**Pedagogy:** Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

#### Module-1: COMPUTER CONCEPTS:

(12 Hours)

Introduction, Meaning, and Evolution of Computers-History-Generation - Classification of Computers: Digital, Analog, Hybrid, Mini, Micro, Mainframe, Super Computers, General and Specific Computers, Personal Computers, Palm Computer, Laptops and Desktops. Application of Computer in Business and Office Environment and other Areas.

#### Module-2: PERIPHERAL DEVICES:

(10 Hours)

Block Diagram of a Digital Computer System and Functions of each Block; Input and Output Devices, Keyboard - Mouse - Scanner - Joystick - OMR - MICR-OC -Bar Code Reader, Modem -Printer-Types of Printers - Web-Camera - Digital Camera-iPod- Visual Display Unit - CRT and LCD (Projector).

#### Module-3: COMPUTER MEMORY:

(10 Hours)

Main Memory / Primary Memory-RAM and ROM, EPROM-EEPROM - PROM, Secondary Memory-Floppy Disk, Hard Disk, CD-ROM, and Pen Drive - Cache Memory.

#### Module-4: COMPUTER SOFTWARE:

(10 Hours)

Meaning of Software -Classification of Software: System Software -Application Software-Operating System: Meaning and Functions of Operating System-Programming Languages: High Level Language, Low Level Language - MS-DOS: Meaning of MS-DOS - Meaning of Command - Types of Commands.

#### Module-5: MS-WORD:

(10 Hours)

Meaning and Features, Advantages, Basic Operations, Opening Document Creating, Saving, Formatting, Spell Check, Alignment, Table Creation, Mail Merge (Theory only), Shortcut Keys.

#### Module-6: MS-EXCEL:

(10 Hours)

Meaning and Features of Electronic Spread Sheet- Advantages, Managing Work Books, Create, Open, Save and Close, Basic Formulas, Using Mathematical Functions, Inserting Rows and Columns, Moving Worksheets - Charts.

#### Module-7: SKILL ORIENTATION:

(18 Hours)

MS-Word: Preparation of Formal and Informal Letters, Table Creation, Report Making, etc. MS-Excel: Procedures, Preparation, and Execution of different Spread Sheets in Computer Lab like Admission Process, Marks Card, Salary Statement, Electricity Bill, Simple and Compound Interest, Income Tax Calculation, Area and Circumference of a Circle, Triangle and Rectangle, Commission payable.

#### SKILL DEVELOPMENT ACTIVITIES:

1. DOS COMMANDS: Basic Internal and External Commands: DATE, TIME, DIR, COPY, DEL, REN, XCOPY, FORMAT, EDIT, MD, RD.
2. MS-WORD: Letter Writing, Visiting Cards and Mail Merge Practical.
3. MS-EXCEL: Preparation of Marks Statement, Salary Statement, Electricity Bill, etc.

#### REFERENCE BOOKS:

1. Rajaram V., Fundamentals of Computers, S. Chand and Co.
2. Sanjay Saxena, A First Course in Computers, Vikas Publishing House.
3. Sudalaimuthu S. and Anthony Raj., Computer Application in Business, Himalaya Publishing House.
4. Dr. Saha, K.B. Manjunath and Dr. T. Jayanna, Computer Fundamentals and Technology, Himalaya Publishing House.

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#### IV- SEMESTER

Bachelor of Commerce (B.Com)

(5 Teaching hours per Week)

Course Code: B.Com: 4.5

#### BUSINESS REGULATORY FRAME WORK

**Objectives:** To familiarize the students with different Business Laws and their interpretation

**Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, Soft Skills, and Field Work.

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**Module-1: INTRODUCTION TO LAW AND LAW OF CONTRACT:** (10 Hours)  
Meaning and Definition of Law and Business Law, Scope of Business Law, Sources of Indian Business Law, Indian Contract Act of 1872 – Definition, Types of Contracts.

**Module-2: ESSENTIALS OF A VALID CONTRACT:** (24 Hours)  
Offer, Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object and Consideration.

**Module-3: DISCHARGE OF A CONTRACT:** (10 Hours)  
Remedies for Breach of Contract, Quasi Contracts.

**Module-4: CONSUMER PROTECTION ACT 1986:** (16 Hours)  
Objectives, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Deficiency of Service, Rights of Consumer, Consumer Education, Consumer Protection Council, Consumer Grievances Redressal Agencies – District Forum, State Commission and National Commission.

**Module-5: CYBER LAW / INFORMATION TECHNOLOGY ACT, 2000:** (16 Hours)  
Objectives, Definition of various Terms, Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.

**Module-6: SKILL ORIENTATION:** (04 Hours)

- A) Conduct Mock Trial and ask the students to play the different roles relating to  
1) Carlill v/s Carbolic Smoke Ball Co. Ltd.  
2) Mohri Bibi v/s Dharmdas Ghosh  
3) Abdul Aziz v/s Masum Ali  
B) Cyber Law: Sanjay Kumar v/s State Govt. of Haryana (2013)  
C) Consumer Law: Karnataka Power Transmission Corporation v/s Ashok Iron Works Pvt. Ltd. (2009)

#### SKILL DEVELOPMENT ACTIVITIES:

1. Collect Affidavit, Power of attorney, Gift Deed, Sale Deed and vacalat forms.
2. Visit a Consumer Redressal Forum and list out the nature of Disputes referred to Consumer Court.
3. Visit a Court and prepare a report on the proceedings of the court or List out the different courts situated at the District level.

#### REFERENCE BOOKS:

1. Ashwathappa, Principles of Business Law, HPH
2. Das P. K., Right to Information Act
3. Gogana P. S., Business and Corporate Laws
4. Gulshan S. S., Business Law
5. Kapoor N. D., Commercial Law
6. B.S Raman., Business Law
7. K.D. Basava., Business Law
8. K. Rama Rao., Ravi S.P., Business Regulatory Framework., HPH



Course Code: B.Com: 4.4      **LAW & PRACTICE OF INCOME TAX-II**

**Objectives:** To enable the students to grasp the legal provision and practical aspects of Income Tax Act 1961..

**Pedagogy:** Combination of Class-room lectures, Case studies, Group Discussion Seminar Presentations, Soft Skills, and Field work.

**NOTE:** This subject should be taught with reference to the provision of Income Tax Act 1961 as Amended up to date

**Module 1: PROFITS AND GAINS OF BUSINESS OR PROFESSION: (16 hours)**

Meaning of Business and Profession, expressly allowed expenses, Disallowed expenses, Allowable losses, Problems on computation of income from business (Sole Trader only), Problems on computation of income from profession (Medical Practitioner, Advocate and Chartered Accountant).

**Module-2: INCOME FROM CAPITAL GAINS: (18 hours)**

Basis for charge, Capital assets, Types of capital assets, Transfer, Cost of acquisition and cost of improvement, Exemption under section 54, 54B, 54EC and 54F, Computation of taxable capital gains ( including exempted capital gains)

**Module 3: INCOME FROM OTHER SOURCES: (16 hours)**

Incomes taxable under this Head, Securities, Types of Securities, Rules for Grossing up of Interest, Bond Washing Transaction, Computation of Income from other Sources.

**Module 4: SET OFF AND CARRY FORWARD OF LOSSES, TOTAL INCOME AND TAX LIABILITY: (20 hours)**

Set Off and Carry Forward of Losses (Theory only) Computation of Total Income including all Heads and Computation of Tax Liability of an Individual.

**Module-5:ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES:(06 hours)**

Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number - Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory- Income Tax Authorities and their Powers.

**Module-6: SKILL ORIENTATION: (04 hours)**

1. Prepare a Chart showing the steps involved in E-filing
2. Draw an organization chart of Income Tax department in your locality.

**SKILL DEVELOPMENT ACTIVITIES:-**

1. Fill in Form 49 (Application for allotment of PAN)
2. Due date for filing the returns and rate of taxes applicable for individuals.
3. Draw a chart showing determination of annual value under different situations.

**REFERENCE BOOKS:-**

1. Mehrotra H.C and Goyal, Direct Taxes, Sahithya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and Practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. Dr. Saha, Law and Practice of Income Tax, Vision Book House.



Bachelor of Commerce (B.Com)

(5 Teaching hours per Week)

IV- SEMESTER

Course Code: B.Com: 4.6      **INFORMATION TECHNOLOGY IN BUSINESS**

**Objective:** To impart the students the latest trends in the technological developments.

**Pedagogy:** Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

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**Module- 1: MANAGEMENT INFORMATION SYSTEM:**

(10 hours)

Meaning and Definition of MIS, Characteristics of MIS, Objectives of MIS, Limitations of MIS. Definition of Information and Data, Difference between Information and Data, Data Processing, Importance of Information in Decision Making, Information needs at different levels of Decision Making.

**Module- 2: INTRODUCTION TO OBJECT ORIENTED PROGRAMMING WITH C++:**

(10 hours)

Introduction of C++, Features and Merits of C++, Basic Structure of C++ program, Key Words, Identifiers, Data Types, Constants and Variables, Data Type Declaration Statement, Assigning Values to a Variable, Operators, Expressions Loading, Compiling and Saving.

**Module- 3: PROGRAMMING IN C++:**

(10 hours)

Input/ Output (cout, cin); program flow control statements, Branching statements, Looping statements, Jumping statements, If statements, If-else statement, Switch statement, While statement, Do while statement, FOR statements, input and output operators.

**Module- 4: ARRAYS:**

(08 Hours)

Introduction to Array and Types of Arrays like One Dimensional Array, Two Dimensional Array.

**Module- 5: ALGORITHM AND FLOW CHART:**

(08 Hours)

Meaning of Algorithm- Meaning and Definition of Flow Chart, Symbols and Functions.

**Module- 6: SKILL ORIENTATION:**

(34 Hours)

Writing and Execution of 'C++' Programs like Arithmetical Functions, Simple and Compound Interest, Area and Circumference of a Circle, Triangle and Rectangle, Square, Cube, fourth and Fifth of a number, Generation of Numbers, Multiplication Table, Fibonacci Series, Future Annuity, Factorial of a Number, Conditional Marks Statement of a Student, Salary Statement of an Employee, Commission Payable to a Salesman, Leap Year, etc.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Write a C program to find area and circumference of a circle.
2. To find the Simple and Compound Interest, Future Annuity, etc.
3. To find commission payable to a salesman.

**REFERENCE BOOKS:**

1. Kotur P.B., Computer Fundamentals and C Programs
2. Rajaraman V., Computer Programming in C, Prentice Hall of India.
3. Yashwanth. P. Kanetkar Let Us C, BPB Publications.



**REGISTRAR**  
**DAVANGERE UNIVERSITY**



Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.1 FUNDAMENTALS OF STATISTICS

Course Objectives : To familiarize the students with the fundamental tools of Statistics.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: INTRODUCTION: (06 Hours)  
Meaning, Definitions, Characteristics, Functions, Scope and Limitations of Statistics.  
Statistical Investigation - Meaning and Steps in brief.

Module-2: COLLECTION OF DATA: (10 Hours)  
Primary Data and Secondary Data - Meaning, Methods and Merits and Demerits of each method. Classification - Meaning, Types, Variables, Frequency and Frequency Distribution. Tabulation - Meaning, Rules for Construction, Parts of a Statistical Table. Problems on Classification and Tabulation.

Module-3: DIAGRAMMATIC AND GRAPHIC REPRESENTATION OF STATISTICAL DATA: (12 Hours)  
Meaning, Types of Diagrams - Simple, Multiple, Sub-divided, Percentage and Rectangle. Graphs - Histogram and Location of Mode; Ogive Curves and Location of Median and Quartiles.

Module-4: MEASURES OF CENTRAL TENDENCY (AVERAGES): (12 Hours)  
Meaning of Central Tendency - Arithmetic Mean: Definition, Properties, Merits and Demerits, Median and Mode. Geometric and Harmonic Mean (Individual Series only). Numerical Problems.

Module-5: MEASURES OF DISPERSION: (12 Hours)  
Meaning, Properties of Dispersion - Types - Range, Quartile Deviation, Mean Deviation (by Mean, Median and Mode) Standard Deviation and Co-efficient of each method.

Module-6: MEASURES OF SKEWNESS: (08 Hours)  
Meaning, Types, Tests of Skewness, Absolute and Relative measures of Skewness, Methods- Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

Module-7: SKILL ORIENTATION: (04 Hours)  
1. Prepare a questionnaire to study the consumer satisfaction of any product.  
2. Collect the secondary data of production, sales and profit for three years of any organization and prepare percentage bar diagram.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the Population Census Reports from the website.
2. Preparation of Statistical Tables.
3. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

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ಹಂಪಿ, ವಾಪಸಗರೆ - 577002



Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.2 FINANCIAL MANAGEMENT

Course Objectives : To develop ability among the students to take financing and investment decisions using various tools and techniques of Financial Management.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module- 1: INTRODUCTION: (08 hours)

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function, Organization structure of Finance Department.

Financial Management: Meaning, Definitions and Objectives of Financial Management.

Financial Decisions – Role of a Financial Manager – Financial Planning: Steps in Financial Planning, Principles of a Sound Financial Planning.

Module-2: TIME VALUE OF MONEY: (10 hours)

Introduction, Meaning and Definition, Need. Future Value (Even Flow – Uneven Flow and Annuity) – Present Value (Even Flow – Uneven Flow and Annuity), Calculation of EMI.

Module-3: INVESTMENT AND DIVIDEND DECISION: (20 hours)

Introduction – Meaning and Definition of Capital Budgeting, Features, Significance, Process.

Capital Budgeting Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. Problems thereon.

Dividend Decision: Introduction, Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Problems on Walter and Gordon Model.

Module-4: FINANCING DECISION: (14 hours)

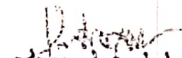
Introduction–Capital Structure: Meaning, Factors influencing Capital Structure, Optimum Capital Structure. Cost of Capital: Calculation of Cost of Equity, Cost of Preference share, Cost of Debt, Cost of Retained Earning and Weighted Average Cost of Capital. Computation and Analysis of EBIT, EBT, EPS – Leverages.

Module-5: WORKING CAPITAL MANAGEMENT: (08 hours)

Introduction–Meaning of Working Capital, Significance of Adequate Working Capital, Sources of Working Capital, Determinants of Working Capital, Problems thereon.

Module-6: SKILL ORIENTATION (04 hours)

- 1 You being the Finance Manager of a Company, advice the management in designing an appropriate capital structure.
2. How EMI is calculated by banks while granting loans by using time value of money. Illustrate with an example.

  
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B. Com

Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.1 FUNDAMENTALS OF STATISTICS

Course Objectives : To familiarize the students with the fundamental tools of Statistics.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: INTRODUCTION: (06 Hours)  
Meaning, Definitions, Characteristics, Functions, Scope and Limitations of Statistics.  
Statistical Investigation - Meaning and Steps in brief.

Module-2: COLLECTION OF DATA: (10 Hours)  
Primary Data and Secondary Data - Meaning, Methods and Merits and Demerits of each method, Classification - Meaning, Types, Variables, Frequency and Frequency Distribution.  
Tabulation - Meaning, Rules for Construction, Parts of a Statistical Table. Problems on Classification and Tabulation.

Module-3: DIAGRAMMATIC AND GRAPHIC REPRESENTATION OF STATISTICAL DATA: (12 Hours)  
Meaning, Types of Diagrams - Simple, Multiple, Sub-divided, Percentage and Rectangle.  
Graphs - Histogram and Location of Mode; Ogive Curves and Location of Median and Quartiles.

Module-4: MEASURES OF CENTRAL TENDENCY (AVERAGES): (12 Hours)  
Meaning of Central Tendency - Arithmetic Mean: Definition, Properties, Merits and Demerits, Median and Mode, Geometric and Harmonic Mean (Individual Series only).  
Numerical Problems.

Module-5: MEASURES OF DISPERSION: (12 Hours)  
Meaning, Properties of Dispersion - Types - Range, Quartile Deviation, Mean Deviation (by Mean, Median and Mode) Standard Deviation and Co-efficient of each method.

Module-6: MEASURES OF SKEWNESS: (08 Hours)  
Meaning, Types, Tests of Skewness, Absolute and Relative measures of Skewness, Methods- Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

Module-7: SKILL ORIENTATION: (04 Hours)  
1. Prepare a questionnaire to study the consumer satisfaction of any product.  
2. Collect the secondary data of production, sales and profit for three years of any organization and prepare percentage bar diagram.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the Population Census Reports from the website.
2. Preparation of Statistical Tables.
3. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

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Course Code: B.Com.

Core: 5.3

**ELEMENTS OF COSTING**

Course: To enable the students to understand the fundamentals of cost accounting and to create cost consciousness among the students.

Objectives :  
Pedagogy : Combination of Class Rooms Lectures, Group Discussion, Student Presentations, Soft Skills, Industrial Visits and Field work.

**Module-1: INTRODUCTION:**

(16 Hours)

Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy. Differences between Financial Accounting and Cost Accounting. Objectives, Advantages and Limitations of Cost Accounting. Methods and Techniques of Costing. Cost Unit, Cost Centre, Classification of Cost, Preparation of Cost Sheet, Tenders, Quotations and Estimations. Cost Accounting Standards- Meaning and Types (CAS-I to CAS-12).

**Module-2: MATERIALS:**

(14 Hours)

Meaning, Definition and Classification of Materials - Material Control-Purchase Procedure- Store keeping, Techniques of Inventory Control. Methods of Pricing of Material Issues- Problems on FIFO, LIFO, HIFO, Simple Average, and Weighted Average Methods.

**Module-3: EMPLOYEE COST:**

(10 Hours)

Meaning and Definition, Labour Cost Control, Time Keeping and Time Booking, Methods of Wage Payment- Problems on Time Rate, Piece Rate and Incentive Plans: Halsey Plan, Rowan Plan. Treatment of Idle Time and Overtime - Labour Turnover- Causes and Effects. Preparation of Wage Sheet.

**Module-4: OVERHEADS:**

(12 Hours)

Meaning, Definition and Classification- Primary and Secondary Distribution of Overheads. Problems on Allocation, Apportionment, and Re-apportionment (Direct Re-distribution Method and Repeated distribution Method only) - Absorption of Overheads- Calculation of Machine Hour Rate (Single Machine).

**Module-5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:**

(08 Hours)

Meaning, Reasons for differences in Profits, Problems on Reconciliation Statement including preparation of Cost Sheet, Trading and Profit and Loss Account.

**Module-6: SKILL ORIENTATION:**

(04 Hours)

1. Write a report on the organization structure of costing department, and stores department of an organization visited by you. Suggest measures to improve.
2. Write on incentive payable to the employees of the following organisations.  
a) Manufacturing unit (Factory workers) b) Transport c) Hotel.  
Give suggestions.

*V. Anand*  
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Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.4

BUSINESS MATHEMATICS

Course Objectives : To enable the students to understand and apply the Mathematical Techniques to solve practical business problems.

Pedagogy : Combination of Class-room Lectures, Group Discussion, Student presentation, Soft Skills, and Field Work.

Module-1: NUMBER SYSTEM: (10 hours)

Natural Numbers, Even, Odd Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Properties of Rational Numbers. Binary, Base-5 and Decimal system (Conversion of Binary and base-5 to decimals and vice versa) HCF and LCM.

Module-2: MATRICES, PERMUTATIONS AND COMBINATIONS: (14 Hours)

Meaning and Types of Matrices- Problems on Addition, Subtraction and multiplication of two Matrices-Meaning, Computations and Problems on permutations and combinations.

Module-3: COMMERCIAL MATHEMATICS: (14 Hours)

Problems on Simple Interest, Compound Interest - Finding TD, BD and BG-Ratios and Proportions -Meaning and Properties and Problems thereon - Problems on Speed, Time and Work.

Module-4: THEORY OF EQUATIONS: (12 Hours)

Meaning-Problems on Linear Equations. Solving Pure and Affected Quadratic Equations (Factor Method and Sridharacharya Method only) - Problems using Sum and Product of Roots - Problems on Simultaneous Equations (Only Elimination Method).

Module-5: MEASUREMENT OF SOLIDS: (10 Hours)

Problems on Area and Perimeter of Triangle, Square, Rectangle, Circle, Parallelogram-Surface Areas and Volumes of Cube, Cylinders, Cone, Pyramids and Prisms.

Module-6: SKILL ORIENTATION: (04 Hours)

1. Form a matrix of cost and quantity of three commodities of two merchants and find which is most profitable by matrix multiplication method.
2. Collect and analyse the interest rates and variation between the interest rates charged by Nationalized Banks and Co-operative Banks on loans and deposits.

SKILL DEVELOPMENT ACTIVITIES:

1. Show the number of ways in which your telephone number can be permuted to get odd No
2. Mention the different ways to go to Davanagere from your native place using MN theorem.
3. Visit any Commercial Bank in your area and get the information about the rate of interest on loans and deposits.

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V-SEMESTER

Course Code: B.Com. Core: 5.5 NEW VENTURE CREATION AND MANAGEMENT

Course: To enable the students to understand the theoretical and practical aspects of

Objectives : Business enterprises.

Pedagogy : Combination of class room teaching, case study analysis, Soft Skills, group discussion and field work.

Module-1: INTRODUCTION:

(10 Hours)

Meaning of Idea, Sources of New Idea - Methods of Generating Ideas- Creative Problem Solving- Opportunities recognizing- Product Planning and Development Process.

MODULE-2: BUSINESS PLANS:

(10 Hours)

Creating and starting the Venture-Business Plans: Scope of Business Plans, Presenting the Business Plan, Writing the Business Plan, Using and Implementing the Business Plan. A brief idea about Institutional Support System.

MODULE-3: LEGAL ASPECTS FOR ENTREPRENEURS:

(10 Hours)

Law concerning Entrepreneur viz., Business Ownership, Sales and Income Tax and Workman Compensation Act. Role of various National and State Agencies which render assistance to Small Scale Industrial Entrepreneurs in India.

MODULE-4: ENTREPRENEUR AND ENTREPRENEURSHIP:

(10 Hours)

Concept of Entrepreneur, and Entrepreneurship, Characteristics of Entrepreneurs, Types of Entrepreneurs, Functions of Entrepreneur, The Role of Entrepreneurship in Economic Development, Manager Vs Entrepreneurs, Vs Intrapreneur

Module-5: WOMEN ENTREPRENEURSHIP:

(10 Hours)

Definition of Women Entrepreneurs, Factors influencing Women Entrepreneurs, Problems of Women Entrepreneurs and Remedial Measures, Development of Women Entrepreneurs and Women Entrepreneurship, Support to Women Entrepreneurs.

Module-6: ENTREPRENEURIAL DEVELOPMENT PROGRAMME:

(10 Hours)

Meaning and Definition of Entrepreneurial Development Programs, Objectives, Need for Training and Development, Phases of Entrepreneurial Development Programs, Institutions providing Entrepreneurial Training.

Module-7: SKILL ORIENTATION:

(04 Hours)

1. Visit the DIC and list out the schemes of Government of Karnataka for Women Entrepreneurs.

2. Prepare a Project Report to get financial assistance for a new business.

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Course Code: B.Com. Core: 5.6

**BUSINESS TAXATION**

Course: To enable the students to grasp the legal provision and practical aspects of Income Tax Act relating to HUF, Firms, AOP and Companies.

Objectives :  
Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

NOTE: This subject should be taught with reference to the provision of Income tax Act 1961 as Amended up to date.

**Module-1: RESIDENTIAL STATUS AND INCIDENCE OF TAX:** (06 hours)

Determination of Residential Status of HUF, Firm and Company- Computation of GTI of HUF, Firm and Company based on Residential status.

**Module-2: ASSESSMENT OF HUF:** (12 hours)

Meaning, Schools of Hindu Law, Treatment of fee or salary earned by coparcener as director or partner, Remuneration paid by HUF to a member for conducting its business, Incomes not treated as HUF incomes, Partition of HUF, Deductions under section 80C to 80U applicable to HUF, Computation of Total income of HUF and Tax Liability.

**Module-3:- ASSESSMENT OF FIRM:** (12 hours)

Meaning, Partners and Partnership, Partnership Deed, Book Profits, Assessment of firm u/s 184, Deduction under section 80 G to 80 JJA applicable to Firm, Computation of total income and tax liability of firm assessed u/s 184 and income of partners.

Assessment of firm u/s 185- computation of total income and tax liability of firm assessed u/s 185.

**Module-4: ASSESSMENT OF AOP / BOI:** (12 hours)

Meaning, Computation of share of member, Exemption of share, Computation of total income and tax liability of AOP or BOI.

**Module-5:- ASSESSMENT OF COMPANIES:** (12 hours)

Meaning, Types of companies, Deduction under section 80 G to 80 JJA, Computation of Total Income and Tax Liability of Companies (Excluding Problems on Computation of Book Profits).

**Module 6:- TAX DEDUCTION AT SOURCE AND ADVANCE TAX:** (06 hours)

Meaning of TDS, Provision regarding TDS, TDS to be made from Salaries, Filing of quarterly statement – Theory and problems.

Meaning of advance tax, computation of advance tax, Instalment of advance tax and due dates – Problems related to Non-corporate and Corporate Assesse.

**Module 7:- SKILL ORIENTATION:** (04 hours)

1. Prepare a Partnership Deed enabling the firm to avail maximum tax benefit.
2. Prepare a plan regarding location of a new company to enjoy tax holiday.

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Bachelor in Commerce (B.Com)

V SEMESTER

Course Code:

B.Com. Core: 5.9.1

(4 Teaching hours per Week)

TOURISM MANAGEMENT (Elective)

Course Objectives:

To enable the students to understand the theoretical and practical aspects of Tourism management.

Pedagogy:

Combination of class room teaching, case study analysis, Soft Skills, group discussion and field work.

Module-1: INTRODUCTION TO TOURISM TRADE:

(10 hours)

Introduction, Concept and Definition of Tourism, features of Tourism, Nature of Tourism, Vehicles for Tourism, Importance of Tourism, Components of Tourism, Tourism Product and Product Mix- Meaning and Definition, Characteristics of Tourism Products, Principles of Tourism Mix.

Module-2: TOUR PACKAGING MANAGEMENT:

(10 hours)

Origin and Development of Tour Packaging, Types of Tour, Component of Standard Package Tour, Factors affecting Tour Formulation, Tour Designing Process, Significance of Package Tour, Tour Brochure.

Module-3: TOURISM AND TRANSPORT INDUSTRY:

(12 hours)

Tourism Infrastructure, Role of Modes of Transport in Tourism Development, Factors affecting the Choice of Modes of Transport, Tourism and Land Transport, Tourism and Railway Transport, Tourism and Water Transport, Tourism and Air Transport, Impact of Environment on Tourism.

Module-4: TOURISM MARKETING PLANNING:

(08 hours)

Meaning of Tourism Marketing Planning, Stages in Tourism Marketing Planning, Problems in Tourism Marketing Planning.

Module-5: ACCOMMODATION BUSINESS:

(10 hours)

History of Accommodation, Importance of Accommodation, Accommodation Planning, Types of Accommodation, Hotel Accommodation - Types of Hotels, Supplementary Tourist Accommodation, Youth Hostels.

Module-6: HUMAN RESOURCE DEVELOPMENT FOR TOURISM:

(10 hours)

Introduction of HRD, Meaning, and Significance, HRD Systems, Models and practices in Travel Industry. Tourism manpower Strategies, Training and Development, HRD problems and issues in Travel Industry.

Module-7: SKILL ORIENTATION:

(04 hours)

1. As a Tour Secretary of your College, prepare a tour plan within your District / State.
2. List any five natural tourist spots and identify the special features, and history which has made them revenue generating spots.

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V-SEMESTER

Course Code: B.Com. Core: 5.9-2 VISUAL BASIC AND DBMS IN BUSINESS (Elective)

Course: To enable the students to learn the Visual Basic for simple tasks and

Objectives: Database Management System Using Oracle.

Pedagogy: Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises

Module-1: INTRODUCTION:

(10 Hours)

Meaning, Features, Merits and Limitations of Visual Basic, Drawings with Visual Basic, Manipulating, Colors and Pixels with Visual Basic Multiple Document Interface, Constants, Operator, Conditional Statements, Command Buttons, Labels, Text Box, Image, Shapes, Properties, etc.

Module-2: LOOPING:

(04 Hours)

Using Looping Procedures, For Statement, While Statement, Functions and Data Base Programming with Visual Basic.

Module-3: VB PROGRAMS:

(04 hours)

Writing Basic Programs Addition, Modification and Deletion of Records, Single Document Interface, Creation of Dialogue Boxes.

Module-4: DATA BASE MANAGEMENT SYSTEM:

(04 Hours)

Meaning of Data, Database, RDBMS, Features, Advantages and Disadvantages of Database, Need of Relational Database, Models of Database Management System.

Module-5: INTRODUCTION TO SQL (ORACLE):

(08 hours)

SQL - Meaning, Concepts, Commands, Data Definition, Data Manipulation Commands, SQL\*plus Editing Commands, Create Table, Insert Into, Primary Key, Select, Delete, Update, Rollback, Commit and Save.

Module-6 SKILL ORIENTATION:

(34 Hours)

Writing and Execution of VB Programs like Arithmetical Functions, Simple and Compound Interest, Area and Circumference of a Circle, Triangle and Rectangle, Square, Cube, Fourth and Fifth of a number, Generation of Numbers, Multiplication Table, Fibonacci Series, Future Annuity, Factorial of a Number, Conditional Marks Statement of a Student, Salary Statement of an Employee, Commission Payable to a Salesman, Leap Year, etc.

SKILL DEVELOPMENT ACTIVITIES:

1. Create a structure of a Table named 'Employee' with the following attributes: Enum, Ename, Desig, Dept, Basic.
2. Give the steps for creating query using the table Employee to calculate salary elements (DA, HRA, etc).

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Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.9-3 RETAIL MANAGEMENT (Elective)

Course Objectives : To familiarize the students with the elements of Retail management aspects.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft skills and Field work.

Module-1: INTRODUCTION TO MODERN RETAIL MANAGEMENT: (10 Hours)  
Meaning and Definition of Retail, Retailing and Retail Management -Functions of Retailing-Importance of Retailing-Current Retail Scenario in India-Types of Retail Formats-Franchising in Retailing.

Module-2: RETAIL MARKETING: (12 Hours)  
Retail Marketing Concept-Retail Marketing Mix-Retail Consumer Buying Behaviour-Influence of Group and Individual Factors-Buying Decision Process and its Implication on Retailing-Customer Service and Customer Satisfaction-Retail Planning Process.

Module-3: RETAIL LOCATION AND OPERATIONS STRATEGIES: (14 Hours)  
Importance of Retail locations-Factors determining the Location Decision -Interior and Exterior Design-Trade area analysis-Rating Plan Method-Store Layout-Factors affecting Store Layout-Store Facade-Space Planning. Retail Operations: Responsibilities of Store Manager-Store Security-Store Record and Accounting System.

Module-4: MERCHANDISE MANAGEMENT: (08 Hours)  
Meaning and Definitions-Factors Influencing Merchandising-Functions of Merchandising Manager - Sources of Merchandise- Merchandising Planning- Analyzing Merchandise Performance.

Module-5: PRICING AND PROMOTION IN RETAILING: (08 Hours)  
Retail Pricing - Factors Influencing Retail Prices - Controlling Costs-Retail Pricing Strategies. Retail Promotion: Retail Promotion Mix - Advertising - Promotion Strategies - Retail Communication Mix - Relationship Marketing Strategies - CRM - RHRM- GAPs Model and LVC (Life time Value of a Customer)-Understanding Retail Branding.

Module-6: EMERGING TRENDS IN RETAIL MANAGEMENT & SKILLS: (08 Hours)  
E-retailing-Organized Retailing-Impact of Information Technology in Retailing- EDI-Bar-Coding- Mobile Retail-Digital Wallets-FDI in Indian Retailing and its Impact-Consumerism-Legal and Ethical Issues in Retailing-International Retail Structures-Future of Retailing.

Module-7: SKILL ORIENTATION: (04 Hours)  
1. Draft an Advertisement Copy for a Retail Shopping Store.  
2. Write a report on buying behavior of at least 10 customers of a Shopping Mall / Retail Store in your area visited by you.

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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

V-SEMESTER

Course Code: B.Com. Core: 5.9-4 ACCOUNTING STANDARDS (Elective)

Course Objectives : To familiarize and acquaint the student with accounting standards and various Financial reporting practices.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: INTRODUCTION:

(08 hours)

Accounting Theory: Concept – Role – Classification – Approaches – Accounting Principles.

Module-2: ACCOUNTING STANDARDS IN INDIA:

(10 hours)

Accounting Standards Framework: Concept – Importance – Types – Difficulties – Enforcement – Accounting Standards Board in India. Accounting Standards Overview (AS-1 to AS-10): AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets.

Module-3: ACCOUNTING STANDARDS IN INDIA - II:

(12 hours)

Accounting Standards Overview (AS11 to AS-20): AS-11: The effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share. Accounting Standards Overview (AS-21 to AS-32): AS-21: Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in join ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Module-4: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):

(10 hours)

Uniform Global Financial Reporting: Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board. IFRS: Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario.

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#### IV- SEMESTER

Bachelor of Commerce (B.Com)

(5 Teaching hours per Week)

Course Code: B.Com: 4.3

#### CORPORATE ACCOUNTING - II

**Objectives:** To enable the students to understand the principles and procedures of preparing Financial Statements of different Corporate Entities.

**Pedagogy:** Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills, and Field work.

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##### **Module-1: FINANCIAL STATEMENTS OF LIFE INSURANCE COMPANIES: (16 Hours)**

Meaning, Definition and Features of Life Insurance Company, Preparation of Revenue Account and Balance Sheet in vertical Formats with Schedules and Preparation of Valuation of Balance Sheet.

##### **Module-2: FINANCIAL STATEMENTS OF GENERAL INSURANCE COMPANIES: (18 Hours)**

Meaning, Definition, Features and Types of General Insurance Company, Preparation of Revenue Account, Profit and Loss Account and Balance Sheet of Fire, Accidents, and Marine Insurance in vertical Formats Schedules.

##### **Module-3: FINANCIAL STATEMENTS OF BANKING COMPANIES: (18 Hours)**

Preparation of Profit and Loss and Balance Sheet under New Regulations in Vertical Format with Schedules.

##### **Module-4: FIRE CLAIMS: (10 Hours)**

Introduction-Need-Loss of Stock Policy-Steps for ascertaining Fire Insurance Claim-Treatment of Salvage-Average Clause-Computation of Fire Insurance Claim (excluding Stock of Normal and Abnormal items).

##### **Module-5: INFLATION ACCOUNTING: (14 Hours)**

Meaning-Definition-Need-Importance-Objectives-Merits and Demerits-Problems on Current Purchasing Power Method (CPP) and Current Cost Accounting Method (CCA)

##### **Module-6: SKILL ORIENTATION: (04 Hours)**

1. Prepare Final Accounts & Balance Sheet of an Insurance Company you visited or any reported Cases.
2. Prepare Final Accounts & Balance Sheet of Banking Company, you visited or any reported Cases.

##### **SKILL DEVELOPMENT ACTIVITIES:**

1. Ask the students to visit the nearest General Insurance Company to collect different forms, Medi-claims, fire, accident, etc.
2. Preparation of different schedules with reference to final accounts of Banking Companies
3. Preparation of financial statement of Life Insurance Company.
4. Preparation of financial statement of General Insurance Company.

##### **REFERENCE BOOKS:**

1. Anil Kumar – Financial Accounting, HPH.
2. Arulandam & Raman – Corporate Accounting – II.
3. Dr.S.N. Maheswari - Financial Accounting.
4. S.P. Jain & K.L. Narang – Corporate Accounting.
5. R.L.Gupta – Advanced Accounting, Volume II, Jain Book Depot.
6. B.S.Raman – Advanced Accounting.
7. Dr. Saha and Venkatesh Babu S –Banking and Insurance Company Accounts -HPH



IV- SEMESTER

Bachelor of Commerce (B.Com)

(5 Teaching hours per Week)

Course Code: B.Com: 4.6

**INFORMATION TECHNOLOGY IN BUSINESS**

**Objective:** To impart the students the latest trends in the technological developments.

**Pedagogy:** Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

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**Module- 1: MANAGEMENT INFORMATION SYSTEM:**

(10 hours)

Meaning and Definition of MIS, Characteristics of MIS, Objectives of MIS, Limitations of MIS. Definition of Information and Data, Difference between Information and Data, Data Processing, Importance of Information in Decision Making, Information needs at different levels of Decision Making.

**Module- 2: INTRODUCTION TO OBJECT ORIENTED PROGRAMMING WITH C++:**

(10 hours)

Introduction of C++, Features and Merits of C++, Basic Structure of C++ program, Key Words, Identifiers, Data Types, Constants and Variables, Data Type Declaration Statement. Assigning Values to a Variable, Operators, Expressions Loading, Compiling and Saving.

**Module- 3: PROGRAMMING IN C++:**

(10 hours)

Input/ Output (cout, cin); program flow control statements, Branching statements, Looping statements, Jumping statements, If statements, If-else statement, Switch statement, While statement, Do while statement, FOR statements, input and output operators.

**Module- 4: ARRAYS:**

(08 Hours)

Introduction to Array and Types of Arrays like One Dimensional Array, Two Dimensional Array.

**Module- 5: ALGORITHM AND FLOW CHART:**

(08 Hours)

Meaning of Algorithm- Meaning and Definition of Flow Chart, Symbols and Functions.

**Module- 6: SKILL ORIENTATION:**

(34 Hours)

Writing and Execution of 'C' Programs like Arithmetical Functions, Simple and Compound Interest, Area and Circumference of a Circle, Triangle and Rectangle, Square, Cube, fourth and Fifth of a number, Generation of Numbers, Multiplication Table, Fibonacci Series, Future Annuity, Factorial of a Number, Conditional Marks Statement of a Student, Salary Statement of an Employee, Commission Payable to a Salesman, Leap Year, etc.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Write a C program to find area and circumference of a circle.
2. To find the Simple and Compound Interest, Future Annuity, etc.
3. To find commission payable to a salesman.

**REFERENCE BOOKS:**

1. Kotur P.B., Computer Fundamentals and C Programs
2. Rajaraman V., Computer Programming in C, Prentice Hall of India.
3. Yashwanth. P. Kanetkar Let Us C, BPB Publications.



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B. Com

Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.1 FUNDAMENTALS OF STATISTICS

Course Objectives : To familiarize the students with the fundamental tools of Statistics.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: INTRODUCTION:

(06 Hours)

Meaning, Definitions, Characteristics, Functions, Scope and Limitations of Statistics. Statistical Investigation - Meaning and Steps in brief.

Module-2: COLLECTION OF DATA:

(10 Hours)

Primary Data and Secondary Data - Meaning, Methods and Merits and Demerits of each method: Classification - Meaning, Types, Variables, Frequency and Frequency Distribution. Tabulation - Meaning, Rules for Construction, Parts of a Statistical Table. Problems on Classification and Tabulation.

Module-3: DIAGRAMMATIC AND GRAPHIC REPRESENTATION OF STATISTICAL DATA:

(12 Hours)

Meaning, Types of Diagrams - Simple, Multiple, Sub-divided, Percentage and Rectangle. Graphs - Histogram and Location of Mode; Ogive Curves and Location of Median and Quartiles.

Module-4: MEASURES OF CENTRAL TENDENCY (AVERAGES):

(12 Hours)

Meaning of Central Tendency - Arithmetic Mean: Definition, Properties, Merits and Demerits; Median and Mode. Geometric and Harmonic Mean (Individual Series only). Numerical Problems.

Module-5: MEASURES OF DISPERSION:

(12 Hours)

Meaning, Properties of Dispersion - Types - Range, Quartile Deviation, Mean Deviation (by Mean, Median and Mode) Standard Deviation and Co-efficient of each method.

Module-6: MEASURES OF SKEWNESS:

(08 Hours)

Meaning, Types, Tests of Skewness, Absolute and Relative measures of Skewness, Methods- Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

Module-7: SKILL ORIENTATION:

(04 Hours)

1. Prepare a questionnaire to study the consumer satisfaction of any product.
2. Collect the secondary data of production, sales and profit for three years of any organization and prepare percentage bar diagram.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the Population Census Reports from the website.
2. Preparation of Statistical Tables.
3. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

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Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code:	B.Com. Core: 5.9-4 ACCOUNTING STANDARDS (Elective)
Course Objectives :	To familiarize and acquaint the student with accounting standards and various Financial reporting practices.
Pedagogy :	Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-I: INTRODUCTION: (08 hours)

Accounting Theory: Concept – Role – Classification – Approaches – Accounting Principles.

Module-2: ACCOUNTING STANDARDS IN INDIA: (10 hours)

Accounting Standards Framework: Concept – Importance – Types – Difficulties – Enforcement – Accounting Standards Board in India. Accounting Standards Overview (AS-1 to AS-10): AS-1: Disclosure of accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets.

Module-3: ACCOUNTING STANDARDS IN INDIA - II: (12 hours)

Accounting Standards Overview (AS11 to AS-20): AS-11: The effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share. Accounting Standards Overview (AS-21 to AS-32): AS-21: Consolidated financial statements – AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in join ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Module-4: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS):

(10 hours)

Uniform Global Financial Reporting: Need – Differences between IAS, Indian GAAP and US GAAP – Translation of Indian GAAP Statements in to US GAAP and IFRS – International Accounting Standards Board. IFRS: Meaning – An overview of IFRS – Convergence with IFRS – Benefits of Convergence – Challenges of Convergence – Role of ASB in post convergence Scenario.

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code:

B.Com. Core: 6.1

STATISTICAL METHODS

Course Objectives :

To enable students to understand the practical application of statistical tools in business area.

Pedagogy :

Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: CORRELATION ANALYSIS:

(14 Hours)

Meaning, Definition and Types of Correlation, Degree of Correlation, Karl Pearson's and Bowley's Co-efficient of Correlation, Probable Error (Univariate and Bivariate Tables), Problems thereon.

Module- 2: REGRESSION ANALYSIS:

(12 Hours)

Meaning, Lines of Regression, Relation between correlation coefficient and Regression coefficient, Determination of Regression Co-efficient, Estimation through Regression Equations (Univariate and Bivariate Tables), Problems thereon.

Module- 3: TIME SERIES ANALYSIS:

(12 Hours)

Introduction, Definition, Utility and Components of Time Series, Measurement of Trend: Meaning, Methods: Graphic, Semi-Average, Moving Average and Method of Least Square, Problems on each method.

Module-4: INTERPOLATION AND EXTRAPOLATION

(10 Hours)

Meaning, Utility, Algebraic Methods – Binomial and Newton's Methods only.

Module-5: INDEX NUMBERS:

(12 Hours)

Meaning, Purpose, Steps and Problems in the Construction of Index Numbers, Limitations, Types -Weighted, Simple Aggregate Index Number, Simple Price Relative Method, Weighted Index Numbers, Laspeyre's, Paasche's, Bowley's and Fisher's, Ideal Index Numbers, Test of Adequacy – TRT and FRT- Cost of Living Index Number - Aggregate Expenditure Method, and Family Budget Method.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. Forecast the sales of a firm using time series technique (at least 10 years).
2. Take any two variables of your choice and find relationship between them.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the GDP growth rate statements, diagrams and graphs.
2. Construct the cost of living index of two families and interpret.
3. Finding the unknown value by using Regression Equation.

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VI SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.3 METHODS AND TECHNIQUES OF COSTING

Course: To enable the students to understand the methods of Costing and Techniques of Cost Accounting

Objectives : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations Soft Skills, Industrial Visits and Field work.

Module-1: CONTRACT COSTING:

(12 Hours)

Meaning, Features, Treatment of Certain Important Costs, Contract Price, Work Certified, Work Uncertified, Retention Money, Profit on Incomplete Contracts, Preparation of Contract Accounts and Balance Sheet.

Module-2: PROCESS COSTING:

(13 Hours)

Meaning, Features, Treatment of Normal Loss, Abnormal Loss and Abnormal Gain. Preparation of Process Accounts (excluding Joint Products and By-Products and Equivalent Production).

Module-3: OPERATING COSTING:

(10 Hours)

Meaning, Classification of Operating Costs, Problems on preparation of Operating Cost Sheet (only transport undertakings)

Module-4: MARGINAL COSTING:

(12 Hours)

Meaning, Definitions, Merits and Limitations, Marginal Cost Equations: P/V Ratio, Break-Even Analysis, Cost-Volume-Profit Analysis and Problems thereon.

Module-5: STANDARD COSTING:

(13 Hours)

Meaning, Definitions, Differences between Standard Costing and Budgetary Control, Advantages and Limitations of Standard Costing.

Analysis of Variances:

Material Cost Variance, Material Price Variance, Material Usage Variance.

Labour Cost Variance, Labour Rate of Pay Variance, Labour Efficiency Variance, Idle Time Variance, Problems thereon.

Overhead Variance (Theory only).

Module-6: RECENT DEVELOPMENTS IN COST ACCOUNTING:

Target Costing, Activity Based Costing, Life Cycle Costing, Just in Time, Learning Curve. (Meaning, Advantages and Limitations).

Module-7: SKILL ORIENTATION:

(04 Hours)

1. Prepare a contract agreement for constructing a building covering all clauses.
2. Write on any two applications of marginal costing.

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## Bachelor in Commerce (B.Com)

## VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.2 MANAGEMENT ACCOUNTING

Course Objectives : To enable students to acquire theoretical and practical knowledge of Management Accounting for taking managerial decisions.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

## Module-1: INTRODUCTION:

(12 Hours)

Introduction, Concept, Meaning, Definition, Importance and Scope, Objectives, and Functions. Differences between Financial Accounting, Cost Accounting and Management Accounting. Role and Responsibility of Management Accountant, Advantages and Limitations of Management Accounting.

## Module -2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS: (12 Hours)

Meaning, Importance and Types of Financial Analysis. Tools: Comparative Financial Statements, Common size Statements, Trend Percentages.

## Module-3: RATIO ANALYSIS:

(12 Hours)

Meaning, Definition, Significance and Limitations of Ratio Analysis. Classification of Ratios:

- Profitability Ratios: Gross Profit Ratio, Net Profit Ratio, Operating Profit and Cost Ratio.
- Turnover Ratios: Inventory Turnover Ratio, Inventory Conversion Period, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Debt Payment Period.
- Liquidity Ratio: Current Ratio, Liquid Ratio, Absolute Liquid Ratio.
- Solvency Ratio: Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio, Earning Per Share and Return on Capital Employed. Problems thereon.

## Module-4: FUND FLOW AND CASH FLOW STATEMENTS:

(12 Hours)

Fund Flow Statement: Meaning, Definitions, Uses, and Limitations - Preparation of Funds Flow Statements - Problems thereon.

Cash Flow Statement: Meaning, Definition, Uses and Limitations-Differences between Fund Flow Statement and Cash Flow Statement (Theory only).

## Module-5: BUDGETARY CONTROL:

(12 Hours)

Meaning of Budget, Budgeting and Budgetary Control - Advantages and Limitations of Budgetary Control - Types of Budget: Problems on Sales Budget, Production Budget, Purchase Budget, Cash Budget, and Flexible Budget.

## Module-6: SKILL ORIENTATION:

(04 Hours)

- Collect information from any Financial Institution, analyse its short-term and long-term solvency by using Ratios.
- Collect financial information of any Company for 5 years and analyse and interpret it using Trend Percentage.

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.4 AUDITING AND ASSURANCE

Course Objectives : To make students to learn the basic principles and practice of Auditing and Assurance.

Pedagogy : Combination of direct teaching, assignments, soft skills and small group discussions.

Module-1: INTRODUCTION TO AUDIT: (08 Hours)

Meaning, Definition, objectives, Conduct of Audit. Distinction between Auditing and Accounting - Types Audit: Statutory, Cost, Internal, Continuous and Concurrent, Information Systems Audit (IS) and Annual Audit - Preparation before Audit.

Module-2: INTERNAL CHECK AND VOUCHING: (10 Hours)

Internal Check: Meaning, Definition, Essentials of a Good Internal Check -Internal Check Regarding: Cash Purchases, Cash Sales, Wages and Stock.

Vouching: Meaning, Definition and Importance - Vouching of Cash Transactions, Credit Purchases and Credit Sales.

Module-3: AUDITING AND ASSURANCE STANDARDS: (12 Hours)

Standard setting process, Statement on Standard Auditing Practices (SAP) in connection with Accounting Standards. Significance of the Audit and Assurance Standard issued by Institute of Chartered Accountants of India. Responsibility of an Auditor for AAS, Understanding of following Standards. SA200 Basic Principles Governing an Audit, SA200A Objectives and Scope of Audit of Financial Statements, SA230 Auditing Documentation, SA300 Planning an Audit of Financial Statements, SA320 Audit Materiality, SA440 Risk Assessments and Internal Control, SA501 Audit Evidence, SA520 Analytical Procedure, SA700 Auditors Report on Financial Statements.

Module-4: COMPANY AUDITORS: (08 Hours)

Appointment, Qualifications, Disqualifications, Rights, Duties and Liabilities of Company Auditor. Audit Report - Types.

Module-5: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES: (10 Hours)

Meaning, Definition, Methods of Valuation. Verifications and Valuation of Land and Building, Plant and Machinery, Goodwill, Creditors and Bills Payable.

Module-6: AUDIT UNDER COMPUTERISED INFORMATION SYSTEM: (12 Hours)

Audit trials, special audit techniques. Audit software, Test data. Procedures to conduct audit-control procedure to be adopted by the auditor in applying computer assisted audit technique-characteristics of an effective computer audit programme system—characteristics of online

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VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.6 GOODS AND SERVICES TAX AND CUSTOMS ACT

- Course Objectives :
1. To equip the students with the knowledge of Goods and Services Tax.
  2. To make the B. Com students more knowledgeable in the field of GST so that they can be self-employed as tax consultants / practitioners.

MODULE -1. INTRODUCTION TO GST:

(10 hours)

Present Indirect Tax Structure, Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Dual Model of GST (Central GST (CGST), State GST (SGST) or Union Territory GST (UTGST), Inter-State GST (IGST), Feature of IGST.

MODULE-2: SCOPE AND DEFINITIONS OF GST:

(10 hours)

Scope of GST (Section 1), Definitions (Section 2), Actionable Claim, Address of Delivery, Address on Records, Adjudicating Authority, Agent, Agriculture, Agriculturist, Aggregate Turnover, Appointed Day, Assessment, Business, Capital Assets, Capital Goods, Input Tax, Output Tax Person, Place of Business, Casual Taxable Person.

MODULE - 3: RATES OF GST:

(08 hours)

Zero Rating, Zero Rating of exemptions, Exemption and lower rate of tax for certain items such as food and healthcare, Abatements (i.e. deductions), GST Structure Rates.

MODULE - 4: VALUATIONS OF GOODS AND SERVICES UNDER GST: (12 hours)

Introduction to Valuation under GST, Meaning and Types of Consideration.

- a) Consideration received through money.
- b) Consideration not received in money.
- c) Consideration received fully in money, valuation rules for supply of goods and services:
  - 1) General Valuation Rules
  - 2) Special Valuation Rules

Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

MODULE - 5: INPUT TAX CREDIT AND TAX INVOICE:

(08 hours)

Meaning of input tax credit, manner of taking input tax credit, tax invoice, credit note, debit note. Problems on input tax.

MODULE- 6.: CUSTOMS ACT 1962:

(12 hours)

Introduction, Meaning and Definitions, Basis of determining the duty, Merits and Demerits of customs duty, types of custom duties: Computation of Assessable Value and Customs Duty. Problems thereon.

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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

VI-SEMESTER

Course Code: B.Com. Core: 6.6 GOODS AND SERVICES TAX AND CUSTOMS ACT

- Course Objectives :
1. To equip the students with the knowledge of Goods and Services Tax.
  2. To make the B. Com students more knowledgeable in the field of GST so that they can be self-employed as tax consultants / practitioners.

**MODULE -1. INTRODUCTION TO GST:** (10 hours)  
Present Indirect Tax Structure, Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Dual Model of GST (Central GST (CGST), State GST (SGST) or Union Territory GST (UTGST), Inter-State GST (IGST), Feature of IGST.

**MODULE-2: SCOPE AND DEFINITIONS OF GST:** (10 hours)  
Scope of GST (Section 1), Definitions (Section 2), Actionable Claim, Address of Delivery, Address on Records, Adjudicating Authority, Agent, Agriculture, Agriculturist, Aggregate Turnover, Appointed Day, Assessment, Business, Capital Assets, Capital Goods, Input Tax, Output Tax Person, Place of Business, Casual Taxable Person.

**MODULE - 3: RATES OF GST:** (08 hours)  
Zero Rating, Zero Rating of exemptions, Exemption and lower rate of tax for certain items such as food and healthcare, Abatements (i.e. deductions), GST Structure Rates.

**MODULE - 4: VALUATIONS OF GOODS AND SERVICES UNDER GST:** (12 hours)  
Introduction to Valuation under GST, Meaning and Types of Consideration.  
a) Consideration received through money.  
b) Consideration not received in money.  
c) Consideration received fully in money, valuation rules for supply of goods and services:  
1) General Valuation Rules  
2) Special Valuation Rules  
Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

**MODULE - 5: INPUT TAX CREDIT AND TAX INVOICE:** (08 hours)  
Meaning of input tax credit, manner of taking input tax credit, tax invoice, credit note, debit note. Problems on input tax.

**MODULE- 6.: CUSTOMS ACT 1962:** (12 hours)  
Introduction, Meaning and Definitions, Basis of determining the duty, Merits and Demerits of customs duty, types of custom duties. Computation of Assessable Value and Customs Duty. Problems thereon.

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.9-1 HOSPITALITY MANAGEMENT (Elective)

Course To expose the students to the various aspects related to Hospitality

Objectives : Management.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work

Module-1: INTRODUCTION TO HOSPITALITY INDUSTRY: (10 hours)

The term 'Hotel', evolution and development of hospitality industry and tourism famous hotels worldwide. Classification of hotels. (Based on various categories like size, location, clientele, length of stay, facilities, ownership) Organizational chart of hotels (Large, Medium, Small).

Module -2: ACCOMMODATION BUSINESSES: (10 hours)

History of Accommodation, Importance of Accommodation, Accommodation Planning, Types of Accommodation, Hotel Accommodation, Supplementary Tourist Accommodation, Youth Hostels.

Module-3: REGISTRATION AND CLASSIFICATION OF GUESTS: (15 hours)

Registration activities - Pre-arrival registration - room assignment and Room rate - Checking the methods of payments - Maintenance of registration records. Room change - Issue of room keys, Guest- concept. Types of Guest-FIT, VIP, Business Travellers, GIT, Special Interest Tours, Domestic and International.

Module-4: EVENT MANAGEMENT: (10 hours)

Meaning and Definition of Event Management, Role of Events for promotion of Tourism, Types of Events - Cultural, Festivals, Religious, Business etc; Need of Event Management, Key Factors for Best Event Management; Emerging trends in hospitality management.

Module-5: FOOD AND BEVERAGES SERVICES: (15 hours)

Food Service Areas- Specialty Restaurants, Coffee shops, cafeteria, Fast food, Bar and Discotheque; Types of meals - Breakfast-Introduction, types, service methods, Brunch, Lunch, Hi-tea, Dinner, Supper; Classification of catering establishments (commercial and non-commercial)

Module-6: SKILL ORIENTATION: (04 Hours)

1. Analyse the cultural event held in your college and justify with suitable findings and suggestions.
2. Analyse the treatment of Guest in a Hotel with special reference to Food and Beverages services.

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.9-3 CONSUMER BEHAVIOUR. (Elective)

Course Objectives : To enable students to develop Consumer based marketing strategies and create and enhance customer value

Pedagogy : Combination of class room lecture, case laws, group discussion, Assignments, students presentation, Soft Skills and Field work

Module-1: INTRODUCTION:

(14 hours)

Meaning and Definition of Consumer Behaviour, Difference between consumer and Customer, Nature and Characteristics of Indian Consumers, Organized and Un Organized Retail Consumer Buying Behavior, Consumerism - consumer safety, consumer information choice redress marketers response to consumer issues, Consumer Movement in India, Rights of the Consumer, Responsibilities of consumers in India.

Module-2: ROLE OF RESEARCH IN UNDERSTANDING CONSUMER BEHAVIOR:

(16 hours)

Consumer Research-Consumer Research Paradigms (Qualitative and Quantitative Research Methods) Developing research objectives, collecting secondary data, designing primary research, data analysis and reporting research findings. Models of Consumer Behavior- Input-Process-Output Model, Nicosia Model, Howard Sheth Model, Engel Kollat Blackwell Models of Consumer Behavior.

Module-3: INDIVIDUAL INFLUENCES ON CONSUMER BEHAVIOR: (15 hours)

Motivation: Basics of Motivation, Needs, Goals, Positive and Negative Motivation, Rational Vs Emotional motives, Personality: Basics of Personality, Theories of Personality and Marketing Strategy, Attitudes and Attitude Change; Concept and Strategies of attitude change.

Module-4: EXTERNAL INFLUENCES ON CONSUMER BEHAVIOUR: (15 hours)

Family Influences on Buyer Behavior, Social Class Basics, What is Social Class? (Social class and Social status, Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system

Module-5: SKILL ORIENTATION:

(04 hours)

1. Collect information regarding any five consumer cases from the consumer court.
2. Collect information from individual regarding influences of cultural factors on purchase Behavior of consumer.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the information about the consumer attitudes while purchasing of a new product.
2. Collect external factors influencing on purchase behavior of a consumer.

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ಶಿಕ್ಷಣಗೋಷ್ಠಿ, ರಾಜನಗರ - 577002.



Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.9-2 E-COMMERCE, HTML AND TALLY (Elective)

Course To make the students to understand the concept of Internet, Internet

Objectives : programming using HTML and fundamentals of E-Commerce

Pedagogy : Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises

Module-1: E-COMMERCE:

(08 Hours)

Conventional Commerce: Meaning-Limitations-Difference between Conventional Commerce and E-Commerce. E-Commerce: Meaning, Definition, Features, Objectives, Advantages, Disadvantages. Electronic Data Interchange (EDI): Meaning, Definition, Features, Advantages, Disadvantages. E-mail: Meaning - Procedures for Opening, Saving, Sending

Module-2: INTRODUCTION TO INTERNET:

(08 Hours)

Meaning and brief history of Internet, Intranet and Extranet, E-Mail, Meaning and Features of Networking, LAN, WAN, MAN, WWW, Advantages and Disadvantages of Internet, Difference between Internet and Intranet.

Module-3: INTRODUCTION TO HTML:

(06 Hours)

Introduction to Browsers, Web Pages, HTML tags, commonly used commands, titles, footers, text styles, other text effects lists, tables, linking documents.

Module-4: M-COMMERCE:

(06 Hours)

Meaning- Characteristics- Advantages and Disadvantages of Mobile Commerce- Infrastructures -Wireless- Standards and Applications.

Module-5: COMPUTERIZED ACCOUNTING IN TALLY:

(12 Hours)

Introduction, Meaning, Features, Advantages, Disadvantages. Menus in Tally, Create a Company, Ledger Creation and Group Assignment, Group Creations Voucher Types, Exercises in making voucher entries, Displaying Trial balance, Trading and P & L Account, Balance Sheet, Funds Flow Statements, Cash Flow Statements, etc.

Module-6: SOFT SKILLS IN HTML PROGRAMS:

(24 Hours)

Write a HTML Program to create a first page, to create a student information, to create a center tag, to display six headings tags, to create formatting tags, to create a BGCOLOR and marquee tag, to create a font size and font color tag, to create a subscript tag, to create a superscript tag, to create a paragraph tag, to create a horizontal line tag, to formatting by using bold, big, small, emphasized, italic, superscript and subscript of a single document, to create a List items/ un-order list and order list, to create table contain 2 rows and 2 columns, to create table with 3 columns and 4 rows, to create table with color, to create College admission form, to display Teaching Staff of your College with the following details: Column headings: Sl. No, Name of Teacher, and Designation. Number of Teachers 10 (Imaginary Names and their Designation), to display result sheet of 10 students with the following

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code:	B.Com. Core: 6.9-4	FINANCIAL REPORTING (Elective)
Course Objectives :	To understand, analyse and interpret the basic framework of financial reporting.	
Pedagogy :	Combination of Class-room lecture, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work	

Module-1: BASIS OF FINANCIAL REPORTING

(10 Hours)

Purpose of financial reporting, users of financial reports, conceptual framework for financial statements.

Module-2: UNDERSTANDING FINANCIAL STATEMENTS:

(14 Hours)

Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement). Additional disclosure statements: Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, and Corporate Governance.

Module-3: COMPONENTS OF FINANCIAL STATEMENTS:

(08 Hours)

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

Module-4: ANALYSIS & INTERPRETATION OF FINANCIAL STATEMENTS: (18 Hours)

Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative and Common Size Analysis (Vertical and Horizontal Analysis), Financial Statement Variation by Type of Industry Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information.

Module-5: Financial Reporting Under IFRS:

(10 hours)

Introduction to IFRS, Meaning and Scope of IFRS, Need for IFRS, GAAP v/s IAS, IAS v/s IFRS, Nature and operations of IASB and IFRIC, the status and use of IFRSs around the world.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. Collect Director's report of any Company.
2. Prepare Annual Report of a Company by using Financial Ratios.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect Auditors Report of any Company.
2. Prepare financial report of a Company as per Company's Act.
3. Collect Financial Report of any Company which are adopting IFRS.

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ಕುಲಸಚಿವರು - 577002



Objective: To make them to equip different skills required for their career.

- Unit-1. Defining Communication-Special features of communication, Communication process – importance of Communication-Barriers to communication-Tips for effective communication-Tips for powerful presentation-Art of public speaking- public speaking tips.
- Unit-2. Carrer planning-Benefits of career planning-Guidelines for choosing career-Myths about choosing a career- Tips for successful career planning-Things one should Know while starting career and during his career.
- Unit-3. Preparing CV/Resume-Introduction-Meaning-Difference among Bio-data, CV and Resume-The purpose, facts, tips of writing Bio-data, CV and Resume. Tips to write cover letter.
- Unit-4. Interview Skills –Introduction- Types of Interview- Types of questions asked- Telephonic Interview-Dress code –Tips to make good impression in an interview- How to search for Job effectively.
- Unit-5. Time Management- Importance of time Management: Steps for time Management- Features of time-Secrets of time Management-Tips for effective time Management. Stress Management- effects of stress-kinds of stress-stress Management tips.

Reference books:

1. Soft Skills – Dr. K .ALEX S. Chand & Co., Ltd.,  
Ram Nagar, New Delhi-110055.
2. Personality - Dr. R.C. Bhatia. Ane Books Pvt. Ltd.,  
Development Ansari Road, New Delhi-110002, India, Daryaganj.
3. Soft Skills John. Z Sonmez,dreamtech Press, 19-A, Ansaari Road,  
Daryaganj, New Delhi-110002.

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# DAVANGERE UNIVERSITY

Shivagangothri, Davangere-577 007.

## GRADUATE PROGRAMME

Bachelor's Degree

CBCS

Subject: General Science and Management

Compulsory paper for III Semester BA/BSW/B.Com./BBM

Teaching Hours per Week: 4 Hours

Examination Duration : 3 Hours

Max Marks :100 Internal Assessment :20 and Semester End Examination :80

(based on multiple choice questions)

64 Hours

### Course Inputs

1. Physics : Electricity –Generation, simple electric circuit- example calling Bell.

04 Hrs

2. Chemistry : Pollution- Air, water, sound, soil and measures to control plastic minace Acid and Bases, Solutions types-colloid and type of colloids. Examples of those which are used in our daily life (gel, syrups etc).

10 Hrs

3. Development of space technology in India (definition & simple concepts):ISRO, Launch vehicle types, different satellite orbits - GTO, EO, MEO, GEO, INSAT its uses DTH, GPS. Indian missile and its work BRAHMOS. Institutional structure of DRDO, BARC in AEC (Atomic energy Commission).

10 Hrs

4. Introduction to Electronics & Energy: Semiconductors, Example 3D technology & its application LED OLED, LCD, CFL, CRT, HDTV, Lasers & its application 3D and animation.

Energy: Fossil fuels as coal, crude oil, new technology to decrease its pollution content. hydroelectric power plants in Karnataka, Renewable energy resources and non-renewable sources

10 Hrs

5. Basics of life Sciences: Branches of Biology, Structure of plant & animal cell. benefits of microorganisms; microorganisms as food. Common diseases (Tuberculosis, cholera, typhoid, HIV, Dengue, malaria, Chikungunya) symptoms & control; importance of vaccines, antibiotics, Basic diagnostic methods. medicinal plants and their uses.

15 Hrs

6. Quantitative and Mental Ability :

- Reasoning Ability-Concepts, Problems solving ability in a quantitative setting
- Basic Arithmetic: Average, Ratios, Rates, Percentage

15 Hrs

7. Management : Meaning, Definitions, objective management : qualities and qualification of a good manager, managerial skills

Sixth Semester Skill Development Paper-II

Hours:32

Objective: To make them to equip different skills required for their career.

- Unit-1. Defining Communication-Special features of communication, Communication process – importance of Communication-Barriers to communication-Tips for effective communication-Tips for powerful presentation-Art of public speaking- public speaking tips.
- Unit-2. Carrer planning-Benefits of career planning-Guidelines for choosing career-Myths about choosing a career- Tips for successful career planning-Things one should Know while starting career and during his career.
- Unit-3. Preparing CV/Resume-Introduction-Meaning-Difference among Bio-data, CV and Resume-The purpose, facts, tips of writing Bio-data, CV and Resume. Tips to write cover letter.
- Unit-4. Interview Skills –Introduction- Types of Interview- Types of questions asked- Telephonic Interview-Dress code –Tips to make good impression in an interview- How to search for Job effectively.
- Unit-5. Time Management- Importance of time Management: Steps for time Management- Features of time-Secrets of time Management-Tips for effective time Management. Stress Management- effects of stress-kinds of stress-stress Management tips.

Reference books:

1. Soft Skills – Dr. K .ALEX S. Chand & Co., Ltd.,  
Ram Nagar, New Delhi-110055.
2. Personality - Dr. R.C. Bhatia. Ane Books Pvt. Ltd.,  
Development Ansari Road, New Delhi-110002, India, Daryaganj.
3. Soft Skills John. Z Sonmez,dreamtech Press, 19-A, Ansaari Road,  
Daryaganj, New Delhi-110002.

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## Fifth Semester - Skill Development Paper-I

Hours: 32

Objective: To enable the students to understand the importance of Personality and develop soft skills for their future life.

- Unit-1. Personality : Meaning-Development- components of Personality-Elements of Success-Determinants of Personality- Soft skills-importance of soft skills-different soft skills-skills training.
- Unit-2. Know Thy self/Self-Discovery: Importance of knowing yourself- SWOT analysis-Benefits of SWOT analysis-SWOT analysis grid-Questions to complete the grid.
- Unit-3. Forming values:Introduction-Meaning-what is value & values relating to education- self and others, Civic responsibility, Personal values-cultural values, Social values.
- Unit-4. Art of listening: Benefits of active listening-common poor listening habits-Listening Tips-Art of reading – determining reading rates-Activities for increasing reading rates: Art of writing-importance of writing-writing tips. Art of E-mail writing.
- Unit-5. Body Language: Forms of body language –Parts of body language-Developing confidence with correct body language. Etiquette and Manners-Benefits of Etiquette and manners-Practicing good manners. Manners in different places and functions.

### Reference books:

4. Soft Skills – Dr. K .ALEX S. Chand & Co., Ltd.,  
Ram Nagar, New Delhi-110055.
5. Personality - Dr. R.C. Bhatia. Ane Books Pvt. Ltd.,  
Development Ansari Road, New Delhi-110002, India, Daryaganj.
6. Soft Skills John. Z Sonmez,dreamtech Press, 19-A, Ansaari Road,  
Daryaganj, New Delhi-110002.

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Devangere-577002.

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.5 ORGANIZATIONAL BEHAVIOR

Course Objectives : The objective is to help student comprehend, perceive and understand group dynamics and behavioral aspects in an organization. Develop decision making skills through case discussions.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work

**Module-1: INTRODUCTION:**

(10 Hours)

Introduction to Organization Behaviour, Concept and Nature of Organizational Behaviour, Contributing Disciplines in the Field of OB: Need to Understand Human Behaviour, Challenges and Opportunities.

**Module-2: INDIVIDUAL BEHAVIOUR:**

(16 Hours)

Personality- Concept, Meaning and Definition, Types, Determinants and Traits.  
Perception: Meaning and Definitions, Process, Factors affecting Perception.  
Learning- Meaning and Definition, Determinants of learning, Learning Theories.  
Values: Concept of Value, Types of Values, Formation of Values.  
Attitudes: Concept of Attitude, Types, Formation of Attitudes.

**Module-3: GROUP DYNAMICS:**

(10 Hours)

Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group formation; Group Norms, Group Cohesiveness.

**Module-4: ORGANIZATION CULTURE AND CONFLICT MANAGEMENT:**

(12 Hours)

Organizational Culture- Concept, Functions, Socialization, Creating and Sustaining Culture; Managing Conflict- Sources, Types, Process and Resolution of Conflict; Managing Change; Empowerment and Participation.

**Module-5: ORGANIZATIONAL CHANGE:**

(12 Hours)

Meaning-Features - Factors in Organization Change - Resistance to Change - Managing Resistance to Change.

**Module-6: SKILL ORIENTATION:**

(04 Hours)

1. By considering group norms, form different groups and analyse cohesiveness.
2. State the academic conflicts among B.Com students and resolution of those conflicts.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Draw different structure of an organisation.
2. Identify any five companies and mention their vision, mission statements and slogans.

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