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**THE NATIONAL COLLEGE BASAVANAGUDI, BENGALURU- 04**  
**AUTONOMOUS**

Website: [www.ncbgudi.com](http://www.ncbgudi.com)

**DEPARTMENT OF COMMERCE**

# Bachelor of Commerce

## B.Com

# Regulations, Scheme & Syllabi

## Semesters 1 to 6

Revised w.e.f.

**Academic Year 2019-2020 and onwards**

## **1. Eligibility:**

A candidate who has passed the two year Pre-University Examination conducted by the Karnataka Pre-University Education Board for commerce streams considered as eligible for admission.

## **2. Maximum period for completion of the programmes:**

The candidate shall complete the programme within the period as prescribed in the regulation governing the maximum period for completing various degree programmes from the date of admission. It is generally twice the number of years of the programme. The term completing the programme means passing all the prescribed examinations of the programme to become eligible for the degree.

## **3. Medium of instruction:**

The medium of instruction and examination shall be English.

## **4. Attendance:**

A candidate shall be considered to have satisfied the requirement of attendance for a semester if 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. If a candidate represents the Institution/State/Nation in sports/N.S.S./N.C.C./cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Principal.

## **5. Continuous Internal Assessment (CIA):**

### **(i) Core Course (Subjects):**

The break-up of marks for subjects is as follows:

Theory End Semester Examination of duration **3 hours = 70 marks**

Theory IA = **30 marks**

Theory IA of 30 marks comprises of **Two IA test conducted for 1 hours for 30 marks, scaled down to 20 marks, assignment = 5 marks, attendance = 5 marks**

### **(ii) Marks for attendance:**

96 % and above = 5 marks , 91 – 95% = 4 marks ,86 – 90 % = 3 marks

81 – 85 % = 2 marks , 76 – 80% = 1 mark

- A candidate with 75% attendance is permitted to take up the End Semester Examination, but will not be given any marks for attendance.
- The marks of the Continuous Internal Assessment shall be published in the notice board/student portal of the college for information of the students.
- The Continuous Internal Assessment marks shall be communicated to the

Controller of Examinations at least 10 days before the commencement of the End Semester Examinations and the Controller shall have access to the records of such periodical assessments.

- Continuous Internal Assessment marks shall be shown separately in the marks card. A candidate who has failed in a particular Semester shall retain the original marks.

#### **6. End Semester Examination:**

Notification for the End Semester Examination will be issued 30 days before the commencement of the examination.

Students are required to pay the prescribed fee and submit the application form at the office of the Controller of Examinations (COE) within the dates notified.

Students, who do not pay the prescribed end semester examination fee for any semester, shall repeat the semester.

A student who has failed in a subject can attempt the same 3 times.

Practical examination will be conducted before the commencement of the theory examination.

#### **7. Results:**

Provisional Results of each semester will be announced within Ten days after the completion of the examinations.

Semester Marks Cards will be issued within 15 days of the announcement of results.

**Request for Re-valuation should be made within 5 days from the date of declaration of result along with the fee notified by the Controller of Examinations.**

#### **8. Declaration of Results:**

**Minimum to pass overall 40%:**

**Theory: 24/70**

**Internal Assessment: 11/30**

## **B.Com Programme Outcome**

### **The B.Com Programme enables students to:**

1. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
2. Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
4. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
6. Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
7. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
8. Learner's will acquire the skills like effective communication, decision making, problem solving in day to day business affaires
9. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
10. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
11. Learners will be able to do higher education and advance research in the field of commerce and finance.

## B.Com Course Matrix

### First Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C1	Kannada-I	4	30	70	100	2
	LBMH-C1	Hindi-I					
	LBMS-C1	Sanskrit-I					
	LBMA-C1	Additional English-I					
	LBME-C1	English-I	4	30	70	100	2
Part-2	FA-C1	Financial Accounting	4	30	70	100	5
	EC-C1	Business Economics - I	4	30	70	100	5
	BE-C1	Business Ethics	4	30	70	100	5
	QT-C1	QTBD -I					
	CA-C1	Computer Applications - I	4	30	70	100	5
	CA-P1	Computer Applications - I	3	15	35	50	1
Part-3	BMMC-C1	Indian Constitution & Human Right	4	30	70	100	2
<b>Total Marks &amp; Credits</b>				<b>225</b>	<b>525</b>	<b>750</b>	<b>27</b>

### Second Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C2	Kannada-II	4	30	70	100	2
	LBMH-C2	Hindi-II					
	LBMS-C2	Sanskrit-II					
	LBMA-C2	Additional English-II					
	LBME-C2	English-II	4	30	70	100	2
Part-2	AFA-C2	Advanced Financial Accounting	4	30	70	100	5
	EC-C2	Business Economics - II	4	30	70	100	5
	BRM-C2	Business Research Methods	4	30	70	100	5
	QT-C2	QTBD -II					
	CA-C2	Computer Applications - II	4	30	70	100	5
	CA-P2	Computer Applications Lab- II	3	15	35	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>650</b>	<b>25</b>

### Third Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C3	Kannada-III	4	30	70	100	2
	LBMH-C3	Hindi-III					
	LBMS-C3	Sanskrit-III					
	LBMA-C3	Additional English-III					
	LBME-C3	English-III	4	30	70	100	2
Part-2	CA-C3	Corporate Accounting	4	30	70	100	5
	PEM-C3	Principles of Event Management	4	30	70	100	4
	CAD-C3	Corporate Administration	4	30	70	100	5
	EBA-C3	E - Business and Accounting	4	30	70	100	4
	EBA-P3	E - Business Lab	3	15	35	50	1
Part-3	BMMC-C2	Value Education	2	15	35	50	1
	BAOE-C1	Open Elective	2	15	35	50	1
<b>Total Marks &amp; Credits</b>				<b>225</b>	<b>525</b>	<b>750</b>	<b>27</b>

### Fourth Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C4	Kannada-IV	4	30	70	100	2
	LBMH-C4	Hindi-IV					
	LBMS-C4	Sanskrit-IV					
	LBMA-C4	Additional English-IV					
	LBME-C4	English-IV	4	30	70	100	2
Part-2	ACA-C4	Advanced Corporate Accounting	4	30	70	100	5
	FM-C4	Financial Management	4	30	70	100	5
	SCM-C4	Stock and Commodity Markets	4	30	70	100	5
	PBI-C4	Principles of Banking & Insurance	4	30	70	100	5
Part-3	BMMC-C3	Human Resource Management	2	15	35	50	1
	BMSD-C1	Skill Development	2	-	-	-	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>650</b>	<b>26</b>

### Fifth Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	IT-C5	Income Tax - I	4	30	70	100	5
	CA-C5	Cost Accounting	4	30	70	100	5
	MA-C5	Management Accounting	4	30	70	100	5
	ACG-C5	Auditing & Corporate Governance	4	30	70	100	5
	AA-C5.1	Advanced Accounting	4	30	70	100	5
	AFM-C5.1	Advance Financial Management					
	GST-C5.2	Good and Service Tax	4	30	70	100	5
	FS-C5.2	Financial Services					
Part-3	BMMC-C4	Environmental Science	2	15	35	50	1
	BMS-1	Seminar-I	-	-	-	50	1
	BMS-2	Seminar-II	-	-	-	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>750</b>	<b>33</b>

### Sixth Semester B.Com

Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	IT-C6	Income Tax - II	4	30	70	100	5
	CM-C5	Cost Methods	4	30	70	100	5
	LAB-C6	Legal Aspects of Business	4	30	70	100	5
	IAPM-C6	Investment Analysis and Portfolio Management	4	30	70	100	5
	AMD-C6.1	Accounting for Managerial Decisions	4	30	70	100	5
	CFPA-C6.1	Corporate Financial Policy and Analysis					
	TOE-C6.2	Taxes of Other Entities	4	30	70	100	5
	IFM-C6.2	International Financial Management					
Part-3	BMMC-C5	Communicative Skill	2	15	35	50	1
	BMPRO-1	Project	-	-	-	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>700</b>	<b>32</b>

# First Semester B.Com

First Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C1	Kannada-I	4	30	70	100	2
	LBMH-C1	Hindi-I					
	LBMS-C1	Sanskrit-I					
	LBMA-C1	Additional English-I					
	LBME-C1	English-I	4	30	70	100	2
Part-2	FA-C1	Financial Accounting	4	30	70	100	5
	EC-C1	Business Economics - I	4	30	70	100	5
	BE-C1	Business Ethics	4	30	70	100	5
	QT-C1	QTBD -I					
	CA-C1	Computer Applications - I	4	30	70	100	5
	CA-P1	Computer Applications - I	3	15	35	50	1
Part-3	BMMC-C1	Indian Constitution & Human Right	4	30	70	100	2
<b>Total Marks &amp; Credits</b>				<b>225</b>	<b>525</b>	<b>750</b>	<b>27</b>



## LBAK-C1 : ಕನ್ನಡ ೧- Kannada

Lecture Hrs: 54

Internal Marks: 30

Exam Marks : 70

### Objectives:

ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ಪರಿಚಯಿಸುವುದರೊಂದಿಗೆ, ಸ್ಪಷ್ಟ ಓದು ಮತ್ತು ಬರಹದೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಭಾಷೆಯನ್ನು ಕಲಿಸುವುದು. ಹಾಗೂ ಕನ್ನಡ ಭಾಷೆಯಲ್ಲಿ ಪರಿಣಿತಿ ಸಾಧಿಸಿಕೊಳ್ಳುವಂತೆ ಪ್ರೇರಿಪಿಸುವುದು.

### Course Outcomes:

ಪ್ರೀತಿ ಎಂಬ ಪರಿಕಲ್ಪನೆಯ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಮನುಷ್ಯ ಪ್ರೇಮವನ್ನು ಸೃಷ್ಟಿಸಿ ಸಮಾಜದಲ್ಲಿ ಉತ್ತಮ ನಡತೆಯನ್ನು ಕಲಿಸಲು ಅನುವಾಗುವುದು. ಪ್ರಾದೇಶಿಕತೆ ಎಂಬ ಪರಿಕಲ್ಪನೆಯ ಮೂಲಕ ಪ್ರಾದೇಶಿಕ ಭಾಷೆಗಳ ಬಗೆಗೆ ಅರಿವನ್ನುಂಟು ಮಾಡುವುದು ಮತ್ತು ಅದರಲ್ಲಿ ಸಾಹಿತ್ಯ ಸೃಷ್ಟಿಗೆ ಪ್ರೋತ್ಸಾಹಿಸುವುದು. ಆಧುನಿಕ ಪರಿಕಲ್ಪನೆಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಜೀವನ ಮೌಲ್ಯಗಳನ್ನು ರೂಪಿಸುವಂತೆ ಬೋಧಿಸುವುದು. ವ್ಯವಸ್ಥೆಯಲ್ಲಿನ ಸಾಮಾಜಿಕ ತಾರತಮ್ಯಗಳ ಬಗೆಗೆ ಅರಿವನ್ನುಂಟುಮಾಡಿ ಸಾಮಾಜಿಕ ಸಮಾನತೆಗಾಗಿ ಪ್ರೇರಿಪಿಸುವುದು.

### Title: ಪ್ರೀತಿ

ಪ್ರೀತಿ ಒಂದು ಕಲೆಯೇ -ಎರಿಕ್ ಫ್ರಾಂ ಅನು: ಎಚ್.ಎಸ್.ರಾಘವೇಂದ್ರರಾವ್ ಮತ್ತು ಕೆ.ವಿ.ನಾರಾಯಣ	5
ನಾನು ಬಡವಿ-ದ.ರಾ.ಬೇಂದ್ರೆ	5
ಗರತಿ ಹಾಡು-ಜನಪದ ಸಾಹಿತ್ಯ	5
ಪ್ರೀತಿ ಇಲ್ಲದ ಮೇಲೆ-ಜಿ.ಎಸ್.ಶಿವರುದ್ರಪ್ಪ	5
ಕಥೆಯಾದಳು ಹುಡುಗಿ-ಯಶವಂತ ಚಿತ್ತಾಲ	6

### Title: ಪ್ರಾದೇಶಿಕತೆ

ವೆಂಕಟಗನ ಹೆಂಡತಿ-ಮಾಸ್ತಿ	5
ನೋಂಬು-ಮಹಮ್ಮದ್ ಕಟ್ಟಾಡಿ	5
ಮಾಗಡಮ್ಮ ಉಫೇ ಉಫೇ-ಲಲಿತ ಸಿದ್ಧಬಸವಯ್ಯ	6
ಕರಿಸಿದ್ದ-ಕುವೆಂಪು	7
ಅಮಾಸ-ದೇವನೂರು ಮಹಾದೇವ	5

### ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

1. ಪ್ರೀತಿಸುವುದೆಂದರೆ- ಅನುವಾದ ಕೆ.ವಿ.ನಾರಾಯಣ ಮತ್ತು ಎಚ್.ಎಸ್.ರಾಘವೇಂದ್ರರಾವ್, ಪ್ರಕಾಶಕರು- ಅಭಿನವ ಬೆಂಗಳೂರು.
2. ವಿನಯ-ದ.ರಾ.ಬೇಂದ್ರೆಯವರ ಆಯ್ದ ಕವನಗಳ ಸಂಕಲನ. ಪ್ರಕಾಶನ-ಶ್ರೀಮಾತಾ ಪ್ರಕಾಶನ ಹುಬ್ಬಳ್ಳಿ.
3. ಗರತಿಯಹಾಡು-ಸಂಗ್ರಾಹಕರು - ಹಲಸಂಗಿ ಗೆಳೆಯರು, ಪ್ರಕಾಶಕರು-ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು ಬೆಂಗಳೂರು.
4. ನೂರು ಕವಿತೆಗಳು-ಜಿ.ಎಸ್.ಶಿವರುದ್ರಪ್ಪ, ಪ್ರಕಾಶಕರು- ಕನ್ನಡ ಮತ್ತು ಸಂಸ್ಕೃತಿ ನಿರ್ದೇಶನಾಲಯ ಬೆಂಗಳೂರು.
5. ಯಶವಂತ ಚಿತ್ತಾಲರ ಆಯ್ದ ಕತೆಗಳು-ಕೆ.ವಿ. ಸುಬ್ಬಣ್ಣ ನೆನಪಿನ ಮೊದಲ ಓದು, ಪುಸ್ತಕಮಾಲೆ ಅಕ್ಷರ ಪ್ರಕಾಶನ ,ಹೆಗ್ಗೋಡು.
6. ದ್ಯಾವನೂರು ಕಥಾಸಂಕಲನ-ದೇವನೂರು ಮಹಾದೇವ
7. ಕುವೆಂಪು ಅವರ ಆಯ್ದಕವನಗಳು- ಕೆ.ವಿ. ಸುಬ್ಬಣ್ಣ ನೆನಪಿನ ಮೊದಲ ಓದು, ಪುಸ್ತಕಮಾಲೆ ಅಕ್ಷರ ಪ್ರಕಾಶನ ,ಹೆಗ್ಗೋಡು

## Subject Code.LBMS.C1: Sanskrit

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

### Course Objective :

The main objective of the course is to impart knowledge in classical language through literature. The study trains learner in appreciating aesthetics.

The study of Sanskrit poetry helps the student in sharpening creative abilities in all disciplines.

**Unit-I:**Introduction of Kavya, its division, DrishyaKavya and Shravyakavya, Gadhya, Padhya, Champu, Drishyakavya and its division, Shravyakavyaand its division, Katha and Akhyayika, Mahakavya and Kanda kavya **16 Hours**

**Unit - II :**Selected portions of veda, its division, its evolution, Upanishad, it is last part of vedic literature and also called Vedanta, important Upanishads **16 Hours**

**Unit-III :**Mahakavya, five Mahakavyas. Characteristics of Mahakavya, puranas and classical poetry, Champu, the characteristics of Champu literature, Panchathantra and Hithopadesha **16Hours**

**Unit – IV:** Translation of unseen passages and comprehension **06 Hours**

**Text Book :** History of Sanskrit Literature by Vidhwan Ananthachar& by Pandit Ranganathan.

## LBAH-C1 : Hindi : “गद्यामृत”

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objective:** Understand the importance & value of the Hindi language. Explanation about prose, poem & novel with the features. Get the idea about moral values & utilizing them properly. Understand the importance of studying Hindi language.

**युनिट - १ : सती।**

**9 Hours**

लेखिकाशिवाजीबाकीतीनमहिलाओंकाचरित्र,

एकमहाराष्ट्रीदूसरीपंजाबीऔरतीसरीमादलसाओंकापरिचय।कथाकाविवरण।

**युनिट-२ : कवितासबसेसुंदरसपनाहै।**

**9 Hours**

लेखकडॉ. ए.

अविन्दाक्षणकापरिचय।कवितानिर्माणहोनेकेसाहित्यकऔरविवरणात्मकपरिचय।

**युनिट-३ : मदरतेरेसा।**

**9 Hours**

लेखिकाआशारानीव्होराकीपरिचय।मदरतेरेसाकेजीवनवृत्तांतकापरिचय।

**युनिट-४ : यादोंमेंउभरताइंद्रप्रस्थ।**

**9 Hours**

लेखकमहेश्वरदयालदुबेकापरिचय।नईदिल्लीकेइतिहासकाविवरण।

**युनिट-५ : खुशामद।**

**9 Hours**

लेखकप्रभाकरमाचवेकापरिचय।खुशामदकेतरीकोपरव्यंग्यात्मकविवरण।

**निट - ६ : रचना।**

**9 Hours**

वैज्ञानिकशब्दावलीऔरअनुच्छेदलेखनकाविवरण।

**Text Books**

1. “गद्यामृत” संपादकडॉ.एस.सीहिरेमठऔरडॉ.

एन.मंजुला।प्रकाशकऔरमुद्रक:प्रसारंगबेंगलूरुविश्वविद्यालय, बेंगलूरु।

**Reference Books**

1. हिन्दीव्याकरणप्रबोधएवंरचना।संपादक डॉ. विजयपालसिंह।प्रकाशकऔरमुद्रक :

समग्रविकासप्रकाशन, इलाहबाद।

## LBMA Additional English I

**Lecture Hrs: 54**

**Internal Marks: 30**

**Exam Marks: 70**

### **Literature**

**27 Hours**

1. The Rogue - Atulananda Goswamy
2. The Unpalatable Offering - Vasudhendra
3. The Letter - G G J Dhumketu
4. The Taxi Driver - K S Duggal
5. Nila - Vijay Nambisan
6. Our Casuarina Tree - Toru Dutt
7. Moonrise - Savithri Rajeevan
8. Why I Want a Wife - Judy Brady

### **Language**

**27 Hours**

1. Comprehension Passage
2. Paragraph Writing
3. Communicative Skills

## **Subject Code .LBME.C1 Title of the Paper : Language English**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objectives:**

To enable learners with English Language Competency

### **Course Outcome:**

1. To enable students with reading and writing skills with a focus on skill acquisition in the following skills
  - i. reading skills
  - ii. Writing Skills
  - iii. To make precis
  - iv. fluency in speaking in English to express thoughts and opinions in writing.
2. To help enjoy students literature and varied perspectives presented by literary texts.

### **Unit-I: Poetry**

- 1.The Mystic Drum-Gabriel Okara
- 2.To a Student- Kamala Wijeratne
- 3.The Second Coming-W.B.Yeats
- 4.Wind,9- Subramania Bharathi

**10 Hours**

### **Unit - II : Short Stories:**

- 1.The Happy Prince- Oscar Wilde
2. Once Upon A Time- Nadine Gordimer

**08 Hours**

### **Unit-III. Essays:**

- 1.Hind Swaraj-What Is Civilization? M.K.Gandhi
- 2.Everybody Loves A Good Draught-P. Sainath

**06 Hours**

### **Unit – IV: Language Skills:**

- 1.Comprehension
- 2.Note Making
- 3.Paragraph Writing
- 4..Advertisements

**24 Hours**

## **Subject Code .FA.C1:Title: FINANCIAL ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objective:**

- The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.
- To lay a foundation for the preparation and the presentation of financial statements

### **Course Outcome:**

- Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

### **Unit- 1: INTRODUCTION TO FINANCIAL ACCOUNTING**

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting Standards: Meaning, Definition and importance, list of Indian Accounting Standards. **08 Hours**

### **Unit - II : ACCOUNTS FROM INCOMPLETE RECORDS**

Introduction – Meaning – Features – Merits – Demerits – Types – Conversion to Double Entry – Need for Conversion – Preparation of Statement of Affairs – Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account – Balance Sheet. **10 Hours**

### **Unit-III : ACCOUNTING FOR SPECIAL TRANSACTIONS –INSURANCE**

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims. **10 Hours**

### **Unit – IV: ROYALTY ACCOUNTS**

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of lessee and lessor – journal entries and Ledger Accounts including minimum rent account.(excluding sub-lease) **12 Hours**

### **Unit-V : ACCOUNTING FOR HIRE PURCHASE SYSTEM**

Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor(asset accrual method only). Installment System – Meaning – Features – Differences between Hire Purchase System and Installment Purchase System (theory only) **16 Hours**

**Text Book**

1. Arulanandam & Raman – Financial Accounting – I, HPH
  2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
  3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
-

## **Subject Code.EC.C1: Title: Business Economics – I**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objectives:**

1. To provide students a well- founded education in Business Economics
2. To provide and adapt the syllabus that prepare the students for employment and further study as economists;
3. To provide students with the opportunity to focus on applied and policy issues in Economics;
4. To provide a well-resourced learning environment for Economics.

### **Course outcome:**

The students would be able to apply tools of consumer behaviour and firm theory to business situations.

**6 Hours**

### **Unit-I:Introduction**

Meaning and objectives of business economics - scope(2) - distinction between economics and business economics(1) – role(1) and responsibilities of a business economist. (2)

### **Unit - II : Consumer behavior**

**10 Hours**

Consumer sovereignty(1), concept of utility, cardinal and ordinal approaches(1), DMU(1) and EMU(2), indifference curve technique(1), price(1) income(1) and substitution effects(1), applications in business techniques(1).

### **Unit-III : Demand analysis**

**10 Hours**

Demand schedule(1) – individual and market(1) – law of demand(1) – shifts in demand (2), elasticity of demand – types(1) – measurement – total outlay(1) and point method(1) – factors determining elasticity of demand (2)

### **Unit – IV: Demand estimating and forecasting**

**10Hours**

Meaning (2) - Methods – consumer survey(2) – collective opinion(2) – trend projection (3) – forecasting methods for a new project (1)

### **Unit-V : Production analysis**

**10 Hours**

Law of supply – meaning of elastic and inelastic supply(1) – production function – law of variable proportions – Diminishing marginal returns (2) – iso-quants(1) and iso-cost(1) – least cost combination of factors(1) – internal and external economies of scale of large scale production (4)

### **Unit-VI : Cost and Revenue**

**8 Hours**

Cost concepts – Fixed cost, Variable Cost , Total Cost (1), Average Cost, Average Variable Cost, Average Fixed Cost, Marginal Cost(1), relationship between short run average cost and marginal cost(1), long run cost curve(1), - Revenue concepts – Total revenue, average revenue, marginal revenue(1), - BEA – chart(1), BEP, safety margin(1), problems –uses of BEA. (1)

### **Text Book**

1. Business Economics: D.N.Dwivedi
2. Business Economics: H.L.Ahuja
3. Business Economics: D.M.Mithani



4. Managerial Economics: Atmananda
5. Managerial Economics: Damodharan
6. Managerial Economics: Varshenoy and Maheswari.

**Reference Book**

1. Managerial economics : Christopher R. Thomas & S. Charles Maurice
2. Managerial economics : Craig H.Peterson, W.cris Lewis, SudhirK.Jain
3. Managerial economics : William F.Samuelson& Stephen G.Marks

## **Subject Code. BE.C1:BUSINESS ETHICS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objective:**

- The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.
- To have an understanding of ethical issues in business.

### **Course Outcome:**

On successful completion of this unit, students will be able to:

- Recognize important ethical issues that arise in various business contexts and professional practice;
- Demonstrate an understanding of the ethical, social and economic environments in which those occur;
- Demonstrate critical thinking skills required for the successful practice of management and the professions within the framework of societal values;
- Demonstrate confidence in introducing ethical considerations into professional and managerial decision making and explaining their importance to others.

### **Unit 1 : Business Ethics**

The nature, purpose of ethics and morals for organizational interests: ethics and conflicts of interests: ethical and social implications of business policies and decisions: corporate social responsibility: ethical issues in corporate governance. **10 Hours**

### **Unit - II: Environment Issues:**

Protecting the natural environment-prevention of pollution and depletion of natural resources: conversion of natural resources. **08 Hours**

### **Unit-III :Ethics in Workplace:**

Individual; in the organization, discrimination, harassment, gender equality. **16 Hours**  
Ethics in Accounting and Finance: Importance, issues and common problems.

### **Unit – IV: Communication in Business Environment:**

Business Meetings-Notice, Agenda, Minutes, Chairperson's speech. Press releases. **10 Hours**  
Corporate announcements by stock exchanges. Reporting of proceedings of a meeting.

### **Unit-V : Basic Understanding of Legal Deeds and Documents:**

Partnership deed, Power of Attorney, Lease deed, Affidavit, Indemnity bond, Gift deed, **10 Hours**  
Memorandum and articles of association of a company, Annual Reporting of a company.

### **Text Book**

1. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Anne Books Pvt. Ltd., New Delhi.
2. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

### **Reference Book**

4. Scot, O.; *Contemporary Business Communication*. Biztantra, New Delhi.
- 5.. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering The Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.

**Subject Code.QT.C1:Title: Quantitative Technique for business Decision -1****Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****LEARNING OBJECTIVE:**

To provide basic knowledge of mathematics and its application to commercial situation. It's more concerned with application of concepts than derivation areas.

**LEARNING OUTCOMES:**

The principles of mathematics are being applied in all walks of life, be it commerce, management, arts, service industries, hospitality, production, marketing. Since mathematics principles are capable of aiding decision making in all aspects, its relationship with other discipline becomes inescapable.

**Unit-I: THEORY OF EQUATIONS**-meaning-type of equations-simple, or linear, simultaneous of only two variables, quadratic equation of second degree-problems on commercial application. **12 Hours**

**Unit - II : PROGRESSIONS**-Arithmetic-finding ' $n^{th}$ ' term and also 'n' terms of AP-insertion of Arithmetic Means in given terms of AP and representation of AP-Geometric Progressions-meaning-finding  $n^{th}$  term of GP, n number of terms, insertion of GMs in a given GP and also representation of GP. **12 Hours**

**Unit-III : PERMUTATIONS AND COMBINATIONS (WITHOUT PROOF)**- introduction-Definition-fundamental principles of association-different formulas on permutation-find the number of permutations of n different things taken r at a time-to find the number of permutations of n things taken them all at a time when p of the things are alike of one kind- to find the number of permutations of n different things taken r at a time when each thing may be repeated once, twice upto r times-restricted permutations-summarization-permutation-meaning-circular permutations-different formulas on combination-complimentary combination-restricted combinations-summarization. **10 Hours**

**Unit – IV: MATRICES**-Matrices-types-problems on addition-subtraction-multiplication-division-transpose of matrix-ad joint of matrix-inverse of matrix-problems on business situations **06 Hours**

**Unit-V : COMMERCIAL ARITHMETIC**-percentages-averages-rates and taxes-ratio and proportion-simple interest-compound interest- present worth and discount -foreign bills and exchange-profit and loss - commission and discount – shares and stocks - distribution of dividend-annuities-insolvency. **14 Hours**

## **Subject Code.CA.C1: Fundamentals Of Information Technology**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Objectives of the course**

- Student will develop a vocabulary of key terms related to the computer and to software program menus Student will be able to identify the components of a personal computer system Student will be able to demonstrate mouse and keyboard functions Student will be able to demonstrate window and menu commands and how they are used Student will be able to demonstrate how to organize files and documents on a USB/hard drive Student will be able to compose, format and edit a word document

### **Learning Outcome**

- Bridge the fundamental concepts of computers with the present level of knowledge of the students. Understand binary, hexadecimal and octal number systems and their arithmetic. Understand how Internet can be accessed.

### **Unit-I:Introduction to computers**

**9 Hours**

Definition, Characteristics and limitations of Computers -Hardware and Software

Data and information: Types of Data, Simple Model of a computer, Data processing using a computer, Desktop computer.

### **Unit - II :Acquisition of Numbers and Textual Data**

**9 Hours**

Introduction, Input units, Internal Representation of numeric data, Representation of Characters in computers, Storage format of pictures. CPU, Memory, How the CPU and memory work

### **Unit-III : Computer Security and Number Systems**

**9 Hours**

Computer virus, antivirus and computer security. Windows OS. Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of a database and its applications.

### **Unit – IV: Data Storage and Computer Networks**

**9 Hours**

Introduction, Storage Cell, Physical devices used as storage cells RAM, ROM, Secondary storage, CDROM ,Computer Networks, LAN, Applications of LAN,WAN, Internet, Naming Computers connected to internet, Future of Internet technologies.

### **Unit-V : Computer Software and Some Internet applications**

**9 Hours**

Introduction, Operating System, Programming languages, Classification of Programming languages based on applications. Email, WWW, Information retrieval from the world wide web, Other facilities provided by browsers, Audio on the internet, Accessing Pictures and Video via internet.

### **Unit-VI : Business Information Systems and Social Impacts of Information Technology.**

**9 Hours**

Introduction ,Social Uses of www, privacy, Security and Integrity of information, Disaster Recovery, Intellectual property Rights, Careers in information technology. Types of Information Needed by Organizations, Why we should we use computers in organization? Management Structure and their information needs, Design of an Operational Information System, System Life Cycle, and Computer System for Transaction processing.

**Text Book**

Introduction to Information Technology by V. Raja raman, PHI , Second Edition 2014

**Reference Book**

Introduction to Computers by Alexis Leon, Leao Publisher, Second Edition

## **Examination Pattern**

### **Internal Test – Theory**

Question Paper Pattern	<b>Duration: 1 ½ Hr</b>	
Section A :	Answer any five out of seven questions	5x2 = 10
Section B:	Answer any two out of three questions	2 x 5 = 10
Section C:	Answer any one out of two questions	1 x 10=10
Total		<b>30 Marks</b>

### **End Semester Examination –Theory**

Question Paper Pattern	Duration 3 Hrs	
Section A :	Answer any ten out of twelve questions	10x2 = 20
Section B:	Answer any four out of six questions	04x5 = 20
Section C:	Answer any three out of five questions	03 x 10=30
Total		<b>70 Marks</b>

**Subject Code.BMMC.C1: Title INDIAN CONSTITUTION AND HUMAN RIGHTS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objective :**

The syllabus covers all the basic concepts of IC. If a student decides to pursue his/her career in Politics and Public sector s/he will have the knowledge that is necessary. No matter what course a student pursues, IC is essential for all business and service sectors. It will equip them for competitive exams like KAS and IAS.

**Unit-I: Introduction**

**9 Hours**

Salient Features of Indian Constitution(2), Preamble(2), Fundamental Rights and Fundamental Duties(3), Directive Principles of State Policy(1), Amendment of the Constitution(1)

**Unit - II : The Legislature**

**6 Hours**

Lok Sabha – Composition, Powers and Functions(2), Rajya Sabha - Composition, Powers and Functions(2), Presiding Officers: Speaker and Chairman(1), Law-making Process(1)

**Unit-III : Union and State Executive**

**6 Hours**

President - Election Procedure, Powers and Functions(3), State Governor – Powers and Functions(1), Prime Minister / Chief Minister and Council of Ministers – Powers & Functions(2)

**Unit – IV: The Judiciary**

**8 Hours**

The Supreme Court - Composition, Powers and Functions(3), High Court - Composition, Powers and Functions(2), Judicial Activism and Public Interest Litigation(3)

**Unit-V : Party System and Electoral Process**

**6 Hours**

Party System in India(3), Election Commission – Powers and Functions(2), Electoral Reforms(1)

**Unit-VI : Human Rights**

**8 Hours**

Meaning, Scope and Importance(2), Protection of Human Rights:-National Human Rights Commission(2), State Human Rights Commissions(1), Non-Governmental Organizations(2), Violations of Human Rights(1)

**Unit- VII : Right to Information Act, 2005**

**5 Hours**

Political and Administrative Accountability(1), Concept of Accountability(1), Right to Information Act, 2005(2), Use and Abuse of the Act(1)

**Reference Book**

1. Durga Das Basu; Introduction to the Constitution of India, Prentice – Hall of India Pvt. Ltd., New Delhi
2. M.V. Pylee; Indian Constitution
3. Durga Das Basu; Human Rights in Constitutional Law, Prentice – Hall of India Pvt. Ltd., New Delhi
4. K.K.Ghai; Indian Constitution, Kalyani Publishers
5. Granville Austen ; Working of the Indian Constitution
6. Handbook of RTI

# II Semester B.COM

Second Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C2	Kannada-II	4	30	70	100	2
	LBMH-C2	Hindi-II					
	LBMS-C2	Sanskrit-II					
	LBMA-C2	Additional English-II					
	LBME-C2	English-II	4	30	70	100	2
Part-2	AFA-C2	Advanced Financial Accounting	4	30	70	100	5
	EC-C2	Business Economics - II	4	30	70	100	5
	BRM-C2	Business Research Methods	4	30	70	100	5
	QT-C2	QTBD -II					
	CA-C2	Computer Applications - II	4	30	70	100	5
	CA-P2	Computer Applications Lab- II	3	15	35	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>650</b>	<b>25</b>



## LBAK-C2 : ಕನ್ನಡ ೨ – Kannada II

Lecture Hrs: 54

Internal Marks: 30

Exam Marks : 70

### Objectives:

ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ಪರಿಚಯಿಸುವುದರೊಂದಿಗೆ, ಸೃಷ್ಟಿ ಓದು ಮತ್ತು ಬರಹದೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಭಾಷೆಯನ್ನು ಕಲಿಸುವುದು. ಹಾಗೂ ಕನ್ನಡ ಭಾಷೆಯಲ್ಲಿ ಪರಿಣತಿ ಸಾಧಿಸಿಕೊಳ್ಳುವಂತೆ ಪ್ರೇರಿಪಿಸುವುದು.

### Course Outcomes:

ದೈನಂದಿನ ಚಟುವಟಿಕೆಗಳ ಬಗೆಗೆ ಅರಿವನ್ನುಂಟು ಮಾಡಿ ಬದುಕಿಗೆ ಸೂಕ್ತ ದೈನಂದಿನ ಅಭ್ಯಾಸಗಳನ್ನು ರೂಢಿಸಿಕೊಳ್ಳುವಂತೆ ಪ್ರೇರಿಪಿಸುವುದು. ಕನಸುಗಳ ಬಗೆಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಅರಿವು ಉಂಟುಮಾಡಿ ಭವಿಷ್ಯದ ಬಗೆಗೆ ಕನಸನ್ನು ಕಟ್ಟಿಕೊಳ್ಳುವಂತೆ ಪ್ರೇರಿಪಿಸುವುದು. ಆಧುನಿಕ ಪರಿಕಲ್ಪನೆಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಜೀವನ ಮೌಲ್ಯಗಳನ್ನು ರೂಪಿಸುವಂತೆ ಬೋಧಿಸುವುದು. ವ್ಯವಸ್ಥೆಯಲ್ಲಿನ ಸಾಮಾಜಿಕ ತಾರತಮ್ಯಗಳ ಬಗೆಗೆ ಅರಿವನ್ನುಂಟುಮಾಡಿ ಸಾಮಾಜಿಕ ಸಮಾನತೆಗಾಗಿ ಪ್ರೇರಿಪಿಸುವುದು.

#### Title: ದೈನಂದಿನ ಲಯ

ಅಜ್ಜಯ್ಯನ ಅಭ್ಯಂಜನ- ಕುವೆಂಪು	5
ಶಿವನ ಮೀಸುವ ಹಾಡು- ವೈದೇಹಿ	5
ದೋಣಿ ಹರಿಗೋಲುಗಳಲ್ಲಿ--ಶಿವರಾಮ ಕಾರಂತ	6
ದುಷ್ಟಿ ಕಮೀಷನರ್ ಪ್ರಸಂಗ-ದೇವನೂರ ಮಹಾದೇವ	5
ರೈಲ್ವೆ ನಿಲ್ದಾಣದಲ್ಲಿ -ಕೆ.ಎಸ್.ನರಸಿಂಹಸ್ವಾಮಿ	6

#### Title: ಕನಸು

ದಶಾನನ ಸ್ವಪ್ನ ಸಿದ್ಧಿ-ಕುವೆಂಪು	6
ಕನಸಿನೊಳಗೊಂದು ಕನಸು-ದ.ರಾ.ಬೇಂದ್ರೆ	5
ನಾನೊಂದು ಕನಸ ಕಂಡೆ-ಅಕ್ಕಮಹಾದೇವಿ	6
ಕನಸುಗಳು-ಎ.ಎನ್.ಮೂರ್ತಿರಾಯ	5
ಯಾರಿಲ್ಲಿಗೆ ಬಂದರು ಕಳೆದಿರುಳು-ಕೇಶವ ಮಳಗಿ	5

#### ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

೧. ಸಾಹಿತ್ಯ ಸಂವಾದ ೧-ಸಂಪಾದನೆ-ಬಸವರಾಜ ಕಲ್ಲುಡಿ-ಪ್ರಸಾರಾಂಗ ಬೆಂ.ವಿ.ವಿ.
೨. ಒಡಲಾಳ -ದೇವನೂರು ಮಹಾದೇವ.
೩. ಶ್ರೀರಾಮಾಯಣ ದರ್ಶನಂ-ಕುವೆಂಪು, ಪುಸ್ತಕ ಪ್ರಕಾಶನ-ಮೈಸೂರು.
೪. ಪ್ರಾಚೀನ ಕಾವ್ಯಮಾರ್ಗ ೪-ಸಂ.ಪ್ರೊ.ಶಿವರಾಮಯ್ಯ ಮತ್ತು ಡಿ.ಲಿಂಗಯ್ಯ, ಪ್ರಸಾರಾಂಗ ಬೆಂ.ವಿ.ವಿ.
೫. ಹಗಲುಗನಸುಗಳು-ಎನ್.ಮೂರ್ತಿರಾವ್.

## LBAH-C2 : Hindi –II

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

### Objective :

- Student will understand the literature of Hindi language.
- They can be read and understand the great poets of Hindi Literature.
- They can read and understand about the skill of creative writing in Hindi language.

### Course Outcome :

- Students utilize their skill of language in future life.
- Their future life with ethic and morality as per situation availability.

युनिट -१ तुलसी के दोहे और विजयरथ।	9 Hours
कवि तुलसीदास के परिचय। प्रस्तुत दोहावली की परिचय। रामनाम का महत्ता और मनुष्यों के गुणका विवरण। राम- रावण युद्ध प्रसंग।	
युनिट -२ बिहारी के दोहे।	9 Hours
कविबिहारी के परिचय बिहारी ने छोटे छोटे दोहो में बड़े बड़े भावयाने सागर में गागर भरने का विवरण।	
युनिट-३ दानवीर।	9 Hours
कवि रामधारीसिंह दिनकर का परिचय। कर्ण का दान गुण परिचय।	
युनिट-४ वाण।	9 Hours
कवि सुमित्रानंदपंतकापरिचय।वाण्िकीमहत्वकापरिचय	
युनिट-५: पक्षधर।	9 Hours
कविआज्ञेयकापरिचय।मानवजीवनकेसंघर्षपरविवरण।	
युनिट-६ पेडगिरा और रचना।	9 Hours
कविडॉ. टी.डीप्रभाकरशंकर प्रेमी' कापरिचय। दैनिक घटना की महानतथ्य का प्रस्ताव। प्रशासनिकशब्दावली और कहानी लेखन।	

### TEXT BOOKS

1. 'कांव्यांजली' संपादकबि. जयलक्ष्मी, एस.एम. मुमताजबेगम।प्रकाशकऔरमुद्रक:प्रसारंग, बेंगलूरुविश्वविद्यालय, बेंगलूरु।

### REFERENCE BOOKS

1. हिन्दीव्याकरणप्रबोधएवंरचना।संपादक डॉ. विजयपालसिंह।प्रकाशकऔरमुद्रक : समग्रविकासप्रकाशन, इलाहाबाद।

## **Subject Code.LBMS.C2 : Sanskrit**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objective :**

- The main objective of the course is to impart knowledge in classical language through literature.
- The study of Sanskrit literature /poetry helps the student in sharpening creative abilities in all disciplines.

### **Course outcome :**

- The Sanskrit course is use to general public, at every age and at all levels of formal and non formal education.
- It will improve the learners proficiency in the Sanskrit language. It will impart ethical and moral values of life in students that will evaluate or lead them towards right path.

**Unit-I:**Introduction of Kavya, its division, DrishyaKavya and Shravyakavya **6 Hours**  
in brief, prose and poetry, its evolution

**Unit - II :** Prose literature, difference between katha and akhyayika, tracing of prose work from vedic literature, authors date, life and works **12 Hours**

**Unit-III :** Prose detailed text – Kadhambari of bana, description of Shudrakha, Chandalakanya, description of door keeper, description of parrot and its significance **30 Hours**

**Unit – IV:** Translation of unseen passages and comprehension **06 Hours**

### **Text Book :**

Kadhambari of Bana by prof. M. K Surya Narayana Rao, Subhash Publications and BannanjeGovindacharya

## **LBAA Additional English II**

**Lecture Hrs: 54**

**Internal Marks: 30**

**Exam Marks: 70**

### **Literature**

**27 Hours**

1. The Jamun Tree - Krishan Chander
2. Lalu - Saratchandra Chattopadhyay
3. Politics of Living - Indraganti Janakibala
4. The Curse - Kabitha Sinha
5. The Carpenter and the Beggar - Bharathidasan
6. The Spear - Temsula Ao
7. Manipur, Why Shouldn't I Love Your Hills? - Thangjam Ibopishak
8. This is the Jungle - Kenneth Anderson

### **Language**

**27 Hours**

1. Conversation Skills
2. Picture Composition
3. Advertisement Writing
1. Close Test

**Subject Code : LBME.C2 Title : Language English****Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****Course Outcome:**

The learners identify contemporary ideological issues and concerns. They gain competency to express themselves fluently about the concerns.

**Course Objectives:**

- i. to equip students with intermediate-level reading skills
- ii. to equip the students with important grammar skills
- iii. to make precis
- iv. To help enjoy students literature and the varied perspective presented by literary texts.

**Unit-I:Poetry:**

- 1.Sonnet 94-William Shakespeare **10 Hours**
- 2.Pulley- George Herbert
- 3.The Tiger- William Blake
- 4.Election-Sitakantha Mahapatra

**Unit - II :Novella:**

- A Study In Scarlett- Arthur Conan Doyle **4 Hours**

**Unit-III. Scenes From Selected Plays:**

- 1.The Merchant Of Venice-Shylock's Speech(Shakespeare) **10 Hours**
- 2.Urubhanga- Bhaasa

**Unit – IV: Language Skills:**

- 1.Comprehension
- 2.Summary Writing **24 Hours**
- 3.Paraphrase the Poem
- 4.Vocabulary
5. Punctuation

**Subject Code.AFA. C2 :Title: ADVANCED FINANCIAL ACCOUNTING****Department of Commerce**

**Course Objective :**

- The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.
- To gain working knowledge of the Accounting Standards in India.

**Course Outcome:**

- Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses

**Unit- 1: DEPARTMENTAL ACCOUNTS**

Introduction – Meaning – Objectives – Apportionment of Revenue Items - Inter Departmental Transfers at Cost Price – At Selling Price – Preparation of Departmental Trading and Profit & Loss Account – General P&L Account - Balance Sheet. **08 Hours**

**Unit - II : CONSIGNMENT ACCOUNTS**

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries– Ledger Accounts in the books of Consignor and Consignee. **10 Hours**

**Unit-III : ACCOUNTING FOR JOINT VENTURES**

Introduction – Meaning – Objectives – Distinction between joint venture and consignment –Distinction between joint venture and partnership – maintenance of accounts in the books of co ventures– maintaining separate books for joint venture – preparation of memorandum joint venture - problems. **12 Hours**

**Unit- 4: BRANCH ACCOUNTS**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only). **12 Hours**

**Unit-V : CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY**

Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method –Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format. **12 Hours**

**Text Book**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH

4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.

**Reference Book**

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand

2. M.C. Shukla and Grewel, Advaced Accounting , S Chand

**Subject Code : BE.C2 Title: Business Economics – II**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objectives:**

1. To provide the students an opportunity to pursue professional courses - with a emphasis on quantitative and theoretical aspects of Economics
2. To provide students with the opportunity to focus on applied and policy issues in Economics
3. To create and provide a well-equipped resourced learning environment for Economics.

**Course outcome:**

The students will gain the basic principles of microeconomic theory related to business, create awareness of different market structure and pricing in different markets. Students would be able to apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

**Unit-I:Product pricing**

**14hours**

Plant-Firm-Industry, Market Structure(1)-Features of Perfect and Imperfect Markets-Monopoly(1); Monopolistic Competition and Oligopoly(1), Price-Output determination under Perfect Competition(1), Monopoly-Discriminating Monopoly(2), Monopolistic Competition(1) and Oligopoly [Kinked Demand Curve](1), Regulation of Monopolies(1), Wastes of competition(1). Alternative theories of Firm-Sales(1), Profits(1), Utility and Growth Maximization(1).

**Unit - II :Pricing methods in practice**

**8 Hours**

Objectives of pricing policy(1), Pricing Methods: Cost-Pricing, Marginal Cost pricing(1), Transfer Pricing(1), Competitive Bidding Price(1), Peak-Load Pricing(1)Going-Rate Pricing, Administrative Pricing(1); Pricing for a new product-Skimming Price, Price Penetration. (2)

**Unit-III : Factor pricing**

**10Hours**

Marginal Productivity theory of Distribution(2), Modern theory of Rent(1)-, Quasi-rent(1);Wages under Collective Bargaining(1), Wage Differentials(1); Concepts of Time Preference- Loan able Funds(1) and Liquidity Preference(1); Sources of Profit-Risk(1), Uncertainty and Innovation(1).

**Unit – IV: Capital Budgeting**

**6 Hours**

Meaning (1); Importance-Process(1);; Estimation of Cash Flows(1); evaluation of Capital Projects: Payback Period(2), Net-Present-Value (NPV)(3), Incremental Rate of Return (IRR).(1)

**Unit-V : Trade and Finance**

**10 Hours**

Balance of Trade and Balance of Payments(1)-causes for disequilibrium in Balance of Payments(1);-Methods to correct disequilibrium in Balance of Payments(1); Direct and Indirect Taxes-Impact and Incidence of Tax(1)Merits and Demerits(1); Causes for the



Growth of Public Expenditure(1); Public Debt-Types, Methods of Debt Redemption(1); Budget- Concepts of Surplus and Deficit Budgets (1); Revenue and Capital Account Impact and Incidence of Tax(1); Various Types of Deficits-Revenue, Fiscal and Budgetary(1);.

**Unit-VI : Macro Economic Management**

**6 Hours**

Market (Vs) Government(1); Market Failure(1); Role of Government policy: correcting measures: -Monetary Policy(1); Fiscal Policy(1); Direct Control(1); Capital Market Regulation.(1)

**Text Books**

1. H.L. Ahuja: Business Economics
2. S.Sankaran : Business Economics
3. M.D.Agarwal : Business Economics
4. D.N Dwivedi :Business Economics
5. Girija : Business Economics

**Subject Code. BRM.C2 Title: BUSINESS RESEARCH METHODS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objectives**

- To understand Research and Research Process
- To acquaint students with identifying problems for research and develop research strategies
- To familiarize students with the techniques of data collection, analysis of data and interpretation

**Unit– I: INTRODUCTION TO RESEARCH :**

Meaning - Objectives - Types of Research - Research Approaches - Research methods Vs Research Methodology - Steps in Research. Research Problem- Meaning - Selecting the Problem - Techniques involved in defining the problem. **14 Hours**

**Unit - II: RESEARCH DESIGN:**

Introduction-Meaning Designs-Characteristics of a good research design- Importance of research design-Concepts relating to research design-Types of research design-Controlling extraneous variables-Types of experimental design. **10Hours**

**Unit-III : SAMPLING:**

Meaning - Need - Census & Sample Survey Sampling Designs-Probability Sampling (Simple Random - Systematic - Stratified - Cluster – Area Multistage - Sequential Sampling Methods). **10Hours**

**Unit – IV :DATA COLLECTION AND PROCESSING :**

Collection of Primary data - Collection of data through Questionnaire & Schedules – Secondary data – Qualitative techniques of data collection - Interview, Observation - Tabulation of Data. **10Hours**

**Unit-V : REPORT WRITING :**

Introduction-Qualities of a good report-Types of a report-Steps in writing a report-Contents of a report-Guidelines for writing a report. **10 Hours**

**SKILL DEVELOPMENT:**

- Draft synopsis of any private company
- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- Diagrammatically present the information collected through the questionnaire

**Text Book**

1. O.R. Krishna Swamy, Research Methodology
2. CR. Kothari, Research Methodology

**Reference Book**

3. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research
4. Sadhu Singh, Research Methodology in social science
5. Shashi K Gupta & Praneet Rangi, Business Research Methods

**Subject Code. QT.C2 Title: Quantitative Technique for business Decision -2**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**LEARNING OBJECTIVE:**

- It is link between commerce subjects and other inter related subjects both the social sciences and others.

**LEARNING OUTCOMES:**

- The study bridges the gap between social science and other pure sciences, with the help of basic statistical techniques, hypothesis can be tested.
- Statistical tools will be helpful in the study of Research Methodology and to solve economic problems.

**Unit-I: INTRODUCTION** – Background and Basic Concepts-Definition-Functions-Scope-Limitations.

**04  
Hours**

**Unit - II : MEASURES OF CENTRAL TENDANCY**-Introduction-Types of averages-Mean-median-mode-variation-Graphs-Histogram and O'give curves-dispersion-range-quartile deviation-mean deviation and standard deviation-Coefficient of variation

**22  
Hours**

**Unit-III : CORRELATION AND REGRESSION ANALYSIS**-Meaning-Types- probable errors-Karl Pearson's and rank correlation (excluding bivariate and multi correlation)  
Regression-Meaning and definition, Regression equations-problems.

**10  
Hours**

**Unit – IV: TIME SERIES**- Meaning and components-problems on moving average and Least Square Method

**08  
Hours**

**Unit-V : INDEX NUMBERS**-Classification-construction of index numbers- methods-simple aggregate- simple average of prize relative-weighted index- Laspear's-Paasche's-Fisher's methods.

**10  
Hours**

**Text Book**

1. S.P.Gupta, Statistical methods
2. Dr.B.N.Gupta, Statistics
3. C.B.Gupta, Statistics
4. Dr.Asthana, Elements of Statistics.
5. Agarwal, Business Statistics

# 2COM-T: Computer Application II

## Management Information System

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

### **Course Objectives :**

Understand business-applied Managerial techniques as applied to managerial decision-making and to present findings in oral and written formats.

### **Course Objectives:**

To be able to present statistical findings orally to audience. Present statistical findings in a formal, comprehensible written format, Summarize sources of data and Decision support system. Organize, tabulate and graph numerical data, construct tables and charts for categorical data. Understand differences between good and bad data presentation.

### **Unit-I: Introduction to MIS**

**9 Hours**

What is MIS? Definition of MIS, An MIS model, Importance of MIS, Evolution of MIS, Components of MIS, Computers and MIS, MIS characteristics, Typical MIS, Future of MIS, Advantages of MIS.

### **Unit - II : Information Systems and Organization**

**9 Hours**

Organization & Information system structure, Information-A vital corporate resource, Data & Information, Management & decision making, Simon's model of decision making ,Classification of information systems, Impact of Business on information systems.

### **Unit-III : Database Technology**

**9 Hours**

Levels of data, File processing systems and Database systems, Data independence, Types of database, functions of database management system, current development in database ,Data ware housing, data mining, Benefits of DBMS.

### **Unit - IV: Decision Support System(DSS)**

**9 Hours**

Types of DSS ,characteristics and capabilities of DSS, examples of DSS Applications, components of Decision support system, Benefits of DSS, group decision-support System(GDSS), Transaction Processing system, Expert System.

### **Unit-V : Information Subsystems and Organization**

**9 Hours**

Introduction to ERP, AI, Business process Re-engineering (BPR), Executive information System (EIS), knowledge management system (KMS).

### **Unit-VI: Case Studies**

**9 Hours**

Aadhar Universal ID project, APP the Future Software, Google Earth, Speech Recognition, Video Conferencing the Next Killer app.

### **Text Books:**

1 Management Information System by Sadagopan.S PHI Publication. Second Edition 2014

### **Reference books:**

1. Management Information System by Waman S Jawadekar 5<sup>th</sup> Edition MCGraw Hill Publications

## **2COM – P : Computer Application II Lab**

### **(Advance Excel,Ms-Access)**

#### **1. Using MS-Excel write the steps and execute the following**

- I)
  - i. Create worksheet called “Student marks card”.
  - ii. Enter student Roll no, Name, class.
  - iii. Calculate total ,grand total ,
  - iv. Calculate percentage.
  - v. Calculate Result using if nested if condition.
  - vi. Plot a graph
  - vi. Demonstrate the use of macro.
- II)
  - i. Create worksheet called “Employee pay roll”.
  - ii. Enter Employee code, Name , designation, department,and Basic salary.
  - iii. Calculate DA (55% of Basic salary).
  - iv. Calculate HRA (15% of Basic salary).
  - v. Calculate TA (10% of Basic salary).
  - vi. Calculate CCA(5% of Basic salary)
  - vii. Calculate Total Salary (Basic salary + DA + HRA + TA+CCA).
  - viii. Calculate P.F (Deduction) (10% of Total salary).
  - ix. Calculate Net Salary (Total Salary – P.F).
- III)
  - i. Create worksheet called “shopping Bill” for a grocery shop.
  - ii. Enter address, bill no, date
  - iii. Enter item no, item name, quantity, rate
  - iv. Calculate Price for each item purchased.
  - v. Calculate the Discount (10% of Price if the Price is greater than 1000rs).
- IV)
  - i. Create worksheet called “Electricity bill generation”.
  - ii. Enter present reading, previous reading, unit consumed
  - iii. Enter fixed charges.
  - iv. Calculate units consumed using if conditions in 3 different slabs.
  - v. Calculate bill amount (5% tax on amount)
- V)
  - i. Create worksheet called “Computer manufacturing company”
  - ii. Enter bill no, date, customer name, credit days bill amount, due date, total days.
  - iii. Calculate interest using if condition.
  - iv. Calculate net receivable (bill amount)+ (interest).
  - v. Demonstrate the use of pivot chart and filters.
- VI)
  - i. Create an order details worksheet
  - ii. Demonstrate the use of VLOOKUP
  - iii. Demonstrate the use of HLOOKUP

#### **2. Using MS-Access write the steps and execute the following:**

- I) i. Create employee database consisting of following three tables  
employee details ,dept details, project details.
  - ii. Establish relationship between the three tables using foreign key constraint.
- II) i. Create a hospital management data base consisting of following tables  
Patient details, doctors details
  - ii. Design a query to retrieve the details of the doctors who is earning salary greater than 50000
  - iii. Retrieve the details of the patients who live in BANGALORE
  - iv. Design a query to retrieve the values from the above three tables.
- III) i. Create a super market data base consisting of following tables- item details, purchase details.
  - ii. Create a form and retrieve the values to the respective text boxes in the form.
  - iii. Design a report for item details.
- IV) i. Demonstrate the use of switchboard manager in ms access

# III SEMESTER B.COM

Third Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C3	Kannada-III	4	30	70	100	2
	LBMH-C3	Hindi-III					
	LBMS-C3	Sanskrit-III					
	LBMA-C3	Additional English-III					
	LBME-C3	English-III	4	30	70	100	2
Part-2	CA-C3	Corporate Accounting	4	30	70	100	5
	PEM-C3	Principles of Event Management	4	30	70	100	4
	CAD-C3	Corporate Administration	4	30	70	100	5
	EBA-C3	E - Business and Accounting	4	30	70	100	4
	EBA-P3	E - Business Lab	3	15	35	50	1
Part-3	BMMC-C2	Value Education	2	15	35	50	1
	BAOE-C1	Open Elective	2	15	35	50	1
<b>Total Marks &amp; Credits</b>				<b>225</b>	<b>525</b>	<b>750</b>	<b>27</b>

## LBAK-C3: ಕನ್ನಡ ೩- Kannada III

Lecture Hrs: 54

Internal Marks: 30

Exam Marks : 70

### Objectives:

ಕನ್ನಡ ಕಾವ್ಯಗಳನ್ನು ಪರಿಚಯಿಸುವುದರೊಂದಿಗೆ, ಸೃಷ್ಟಿ ಓದು ಮತ್ತು ಬರಹದೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಭಾಷೆಯನ್ನು ಕಲಿಸುವುದರೊಂದಿಗೆ ಸ್ಥಳೀಯ ಭಾಷೆಯಲ್ಲಿ ಪರಿಣಿತಿ ಸಾಧಿಸಿಕೊಳ್ಳುವಂತೆ ಪ್ರೇರಿಪಿಸುವುದು.

### Course Outcomes:

‘ಸಾಹಿತ್ಯ ಮನುಷ್ಯನಿಗೆ ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ಕಲಿಸುತ್ತಾ ಬದುಕನ್ನು ಕಟ್ಟಿಕೊಳ್ಳುವುದನ್ನು ಹೇಳುತ್ತದೆ’. ಪ್ರಾಚೀನ ಕಾವ್ಯಭಾಗಗಳು ಕನ್ನಡ ಭಾಷೆಯ ರಚನೆ ಮತ್ತು ಮಹತ್ವವನ್ನು ತಿಳಿಸುತ್ತದೆ. ವಿಚಾರ ಸಾಹಿತ್ಯವು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಹೊಸ ಬಗೆಯ ಚಿಂತನೆಗಳನ್ನುಂಟು ಮಾಡಲು ಸಹಕಾರಿಯಾಗಿದೆ. ಪ್ರಾಚೀನ ಕವಿಗಳ ಜೀವನ ಚರಿತ್ರೆಯು ಆಧುನಿಕ ಪೀಳಿಗೆಗೆ ಜೀವನದ ಮೌಲ್ಯಗಳನ್ನು ರೂಪಿಸುತ್ತದೆ

#### Title: ಕಾವ್ಯ

ಮೆಯ್ಯಳರಡಾದೊಡಮೇನ್ ಅಸುವೊಂದೆ-ಪಂಪ

5

ದುರ್ಯೋಧನ ವಿಲಾಪ-ರನ್ನ

5

ಚಂಡಶಾಸನನ ಕಥೆ-ಜನ್ನ

5

ಬೇಡರ ಕಣ್ಣಪ್ಪನ ರಗಳೆ-ಹರಿಹರ

6

ಉತ್ತರ ಕುಮಾರನ ಪ್ರಸಂಗ-ಕುಮಾರವ್ಯಾಸ

5

ತರಣಿ ಮೂಡಲು ತಿಮಿರವೇ-ರಾಘವಾಂಕ

5

#### Title: ವಿಚಾರ ಸಾಹಿತ್ಯ

ಜಾತಿಗಳ ಹುಟ್ಟು ಮತ್ತು ಬೆಳವಣಿಗೆ - ಬಿ.ಆರ್ ಅಂಬೇಡ್ಕರ್

4

ಅನಿಷ್ಟಪದ್ಧತಿಯ ವಿರುದ್ಧ - ಸಾ.ರಾ ಅಬೂಬಕ್ಕರ್

5

ಸಹಿಷ್ಣುತೆ - ಇ.ಎಂ ಫಾಸ್ಟರ್

5

ಆಧುನಿಕ ಮೌಢ್ಯದ ಅವಲೋಕನ - ನಾಗೇಶ್ ಹೆಗಡೆ

5

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

1. ಪ್ರಾಚೀನ ಕಾವ್ಯ ಮಾರ್ಗ ೩-ಸಂ-ಹಂಪ ನಾಗರಾಜಯ್ಯ, ಆರ್. ರಾಚಪ್ಪ, ಎಚ್.ಎಸ್.ರಾಘವೇಂದ್ರರಾವ್- ಪ್ರಸಾರಾಂಗ ಬೆಂ.ವಿ.ವಿ.
2. ವಿಚಾರ ಸಾಹಿತ್ಯ ೩-ಸಂ.ಎಚ್.ಬಿ. ಸಣ್ಣಗುಡ್ಡಯ್ಯ,ಕೆ.ವಿ. ಸುಬ್ಬಕೃಷ್ಣ ಶಾಸ್ತ್ರಿ, ಎಸ್.ಬಿ.ಸಿದ್ದರಾಮಯ್ಯ- ಪ್ರಸಾರಾಂಗ ಬೆಂ.ವಿ.ವಿ.



## LBAH-C3 : Hindi III : “दौड”

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

युनिट -१ : “दौड”

45 Hours

उपन्यासदौडकाउपन्यासकममताकालियाकापरिचय।आजकेनवयुवकोंकाजीवनचित्रण।

युनिट - २ : रचना।

9 Hours

पत्रलेखनकापरिचय।सारलेखनकापरिचय।

### TEXT BOOKS

“दौड” ’ संपादक : ममताकालिया।संपादकऔरमुद्रक : वानिप्रकाशननईदिल्ली।

### REFERENCE BOOKS

1. सुबोधव्यवहारिकहिन्दी।संपादक :डॉ. कुलदीपगुप्त।

संपादकऔरमुद्रक:अनिलपुसककेन्द्र, बेंगलूरु।

**Subject Code 3LS.B3 Title: Sanskrit**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Unit-I:**Introduction of Kavya and its division in brief , Champu literature and its characteristics, kinds of Champu literature, Nilakhantavijayachampu, Champu Ramayana, History of Sanskrit literature **10 Hours**

**Unit - II :**Detailed text – Champu Ramayana of Bhoja, authors date, life and works **08 Hours**

**Unit-III :** Champu Ramayana of Bhoja, Slokas, translation and explanation and its general significance and characters of the text **30 Hours**

**Unit – IV:** Translation of unseen passages and comprehension **06 Hours**

**Text Book :**

Champu Ramayana of Bhoja by V. R Tripura

## **LBMA Additional English III**

**Lecture Hrs: 54**

**Internal Marks: 30**

**Exam Marks: 70**

### **Literature**

**27 Hours**

1. The Doll's House - Katherine Mansfield
2. A Work of Art - Anton Chekov
3. What I Require from Life - JBS Haldane
4. Non Violence - Aldous Huxley
5. Everest: My Journey to the Top - Bachendri Pal

### **Language**

**27 Hours**

1. Essay Writing
2. Short Story Writing

**Subject Code : 3LE.B3      Title : Language English**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objectives:**

To familiarize learners with current literary trends and equip them with employability skills.

**Course Outcomes:**

1. To introduce learners to Indian literatures
2. To respond to varied perspectives presented by the literary texts
3. Advanced reading and writing skills
4. To familiarize the learner with short official communication

**Unit-I:Play:**

**4 Hours**

Progress - St John Ervine

**Unit - II :Theme Based-Cultural Conflicts**

- 1.Diary of a Young Girl-Anne Frank
- 2.Wings of Fire-A.P.J.Abdul Kalam
- 3.Hatred- Wislawa Szymbroska
- 4.All the Generations Before Me-Yehudi Amichai

**10 Hours**

**Unit-III. Language Skills:**

- 1.Reading Skills
- 2.Precis Writing
- 3..Journal Writing

**24 Hours**

## **Subject Code.CA.C3 : Title: CORPORATE ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

- The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.
- To gain working knowledge of the Accounting Standards in India

### **COURSE OUTCOME:**

Students will have the knowledge and skills to:

- An understanding of the regulatory environment in which the companies are formed and operate in Australia.
- A solid foundation in accounting and reporting requirements of the Corporations Act and relevant Australian Accounting Standards Board (AASB) accounting standards.
- A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
- The ability to account for a range of advanced financial accounting issues.

### **Unit-I: PROFIT PRIOR TO INCORPORATION**

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss Account and Balance Sheet. **12Hours**

### **Unit - II : UNDERWRITING OF SHARES**

Meaning – Underwriting Commission – Underwriter – functions - Advantages **10Hours**  
of  
Under writing, Types of Underwriting – Marked and Unmarked Application  
Problems (Excluding Journal entries).

### **Unit-III : VALUATION OF GOODWILL**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. **8 Hours**

### **Unit – IV: VALUATION OF SHARES**

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation of shares: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. – Simple Problems. **12Hours**

### **Unit-V : FINANCIAL STATEMENTS OF LIMITED COMPANIES:**

Meaning & Contents of financial Statements – Part I Form of Balance sheet – Part II form of Income Statement in Vertical form as per Schedule III of Co's act 2013 - Dividends; Meaning and declaration of Dividend – Interim Dividend, Proposed Dividend, Unclaimed Dividend, Dividend Distribution Tax. **14Hours**

### **SKILL DEVELOPMENT**

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.

- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

**Text Book**

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Corporate Accounting, HPH
3. Dr. S.N. Maheswari, Corporate Accounting.

**Reference Book**

4. Bhat- Corporate Accounting.
5. S P Iyengar, Advanced Accountancy, Sultan Chand
6. R L Gupta, Advanced Accountancy.

**Subject Code.PEM.C3 Title: PRINCIPLES OF EVENT MANAGEMENT**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**COURSE OBJECTIVE:**

- The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Events and Managing Public Relations.

**COURSE OUTCOME**

- Students will know main objective of event management and they learn how to organize the events.

**Unit:1-INTRODUCTION TO EVENT MANAGEMENT**

Event- Meaning- Why Event Management- Classification analysis of Event, Scope of Event, Decision Makers- Event Manager & Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

**12 Hours**

**Unit: 2-EVENT MANAGEMENT POLICY**

Principles for holding an Event, General Details, Permissions- Policies , Government Central National , State and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

**12Hours**

**Unit:3-ORGANISING AN EVENT**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management Systems –Roles & Responsibilities of Event Managers for Different Events.

**12Hours**

**Unit: 4- STRATEGIES OF PUBLIC RELATIONS**

Introduction to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relationship Strategy & Planning. Brain Storming Sessions- Preparation & presentation of reports on Public Relations.

**10 Hours**

**Unit:5 CORPORATE EVENTS**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.

**08 Hours**

**SKILL DEVELOPMENT**

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

**Text Book**

1. Event Entertainment and Production – Author: Mark Sonderrm CSEP Publisher: Wiley & Sons

2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.

**Reference Book**

4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)



## **Subject Code.CAD.C3 Title: Corporate Administration**

### **Course Objectives:**

To provide knowledge about The Companies Act 2013 and its significant rules and regulations that governs Companies in India.

To provide a general awareness about corporate rules.

### **Course Outcome**

Students will possess knowledge about various company laws, different documents required to start up a company.

### **Unit 1: INTRODUCTION**

**08 Hours**

Highlights of company Act 2013 – Meaning, Definition, Characteristics and its Types – Lifting of the corporate veil.

### **Unit 2: FORMATION OF COMPANIES**

**16 Hours**

Meaning – Types –Features – Legal Formalities– Administration. **Formation of Company:** Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of MOA & AOA, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building and issue of Capital, Doctrine of Ultra virus , Doctrine of indoor Management, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.

### **Unit 3: COMPANY ADMINISTRATION**

**14 Hours**

Key Managerial Personnel – Managing Director, Whole time Directors-- Appointment – Powers – Duties & Responsibilities the Companies Secretary, Chief Financial Officer, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. . Audit Committee, CSR Committee. Company Secretary - Meaning, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

### **Unit 4: COMPANY MEETINGS**

**10 Hours**

Types of meetings – AGM – EGM – Essentials of a valid meeting – Quorum – Chairman – Adjourned meetings – Proxies – Voting - Different types of resolutions

### **Unit 5: WINDING UP**

**06 Hours**

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company

### **Reading List:**

1. Dr. N.K Sathya pal Sharma and poonam sharma Corporate Administration – Vision Publication
2. Kapoor, N.D, Company Law & Secretarial Practice, S Chand & Sons Publication
3. Companies Act 2013
4. Tulsian, P.C, 2008, Tulsian's Company & Company Laws, S. Chand & Co. Ltd.
5. Majumdar, A.K, Kapoor, G.K, 2012, Company Law, Taxmann Publications (P) Ltd
6. Singh, Avatar, 2009. Company Law, Eastern Book Company.
7. ICSA (2006), Corporate Administration (Professional Development) 4th Revised edition, ICSA Publishing Ltd.
8. P.P.S.Gogna (2015), A Textbook of Company Law (Corporate Law), (18th ed), Jain Book Agency, New Delhi.

## **Subject Code.EBA.C3 Title: E – BUSINESS AND ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective of the subject is to familiarize the students with E- Commerce models and Tally.
- To know about information technology & applications of E-Commerce.

### **COURSE OUTCOME:**

- They can become Tally operator

### **UNIT 1: INTRODUCTION TO E-BUSINESS**

Introduction, Meaning, Definition, History of E-commerce, Difference between E – Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages and Disadvantages of e-commerce, E-Commerce business models – major B to B, B to C model, Consumer-to- Consumer (C2C), Consumer-to-Business (C2B) model, Government to Business, Government to Consumer, Peer to-Peer (P2P) model – emerging trends. Web auctions, virtual communities, portals, e-business revenue models.

**12 Hours**

### **UNIT2: ACCOUNTING SOFTWARE AND TALLY**

Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Company features and Inventory features.

**10 Hours**

### **Unit 3: CONFIGURING TALLY**

General Configuration, Numerical symbols, Accounts and Inventory Information – Master configuration -voucher entry configuration. **Working in Tally:** Groups, Ledgers, voucher, types of voucher, voucher entry, Problem on Voucher entry –Preparation of Basic Report : - Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

**14 Hours**

### **Unit 4: ACCOUNTS RECEIVABLE & PAYABLE MANAGEMENT**

Introduction - maintaining bill wise details- activation details- features- new reference- against reference- advance on account- stock category report- changing the financial year in ERP with GST.

**08 Hours**

### **Unit 5: REPORTS IN TALLY:**

Generating MIS Reports in Tally – Financial Reports – Accounting Books - Inventory Books, Purchases, and Sales register -Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

**10 Hours**

### **SKILL DEVELOPMENT:**

- Steps for creation of new company.
- Steps for generating Ledger.
- Steps for preparing Vouchers

### **Text Book**

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerc & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley

4. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH

**Examination Pattern**

<b>Internal Test – Theory</b>		
Question Paper Pattern	Duration 1 Hr	
Section A	Answer any six questions out of eight questions	6 x2 = 12
Section B:	Answer any one out of two questions	1 x 4 = 4
Section C:	Answer any one out of two questions	1 x 4 = 4
	<b>Total</b>	<b>30 MARKS</b>
<b>End Semester Examination theory</b>		
Question Paper Pattern	Duration 3 Hrs	
Section A :	Answer any eight out of ten questions	8x2 = 16
Section B:	Answer any three out of five questions	3 x 4 = 12
Section C:	Answer any three out of five questions	3 x 14=42
	<b>Total</b>	<b>70 Marks</b>

## Subject Code BMMC.C2:Title : VALUE EDUCATION

Lecture Hrs : 24

Internal Marks : 15

Exam Marks : 35

### COURSE OBJECTIVE:

Values are timeless truths. They represent norms of decency; civility and righteous conduct which are handed down from generation to generation. We imbibe the right values from our elders, parents and teachers. However for a variety of reasons, value systems are under threat today, necessitating the need to introduce Value Education as a paper to be taught in the classroom

#### Unit-I: Introduction

8 Hrs

Definition, Concept and Classification of Values (3), Need for Value Education(2), Challenges of Value Adoption(3)

#### Unit - II : Personality Development and Values of Life

8 Hrs

Leadership qualities.(2), Principles of Integrity, Character Development , Self-Confidence and Self-Esteem.(2), Values in everyday life.(1), Timeless Truths/ good character qualities – Honesty, Trust, Morality, Integrity, Reliability, Empathy , Forgiveness- Love. (3)

#### Unit-III : Values in Society

8 Hrs

Time Management/ Social Commitment.(2), Environmental Awareness/ Civic Sense(3), Positive thinking and emotional maturity. (3)

#### Reference Book

1. M.G.Chitakra, Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. NCERT, Education in Values, New Delhi, 1992.
3. Swami Budhananda, How to Build Character: A Primer, Ramakrishna Mission, New Delhi, 1983.
4. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
5. M.K.Gandhi, My Experiments with Truth, Navjivan Publishing House, Ahmedabad.
6. Rameshwari Pandya & Anuradha Mathur, Imbibing Value Education: Various Perspectives, Kalpaz Publications, New Delhi, 2003.
7. Dhankar, N, Value Education, A.P.H. Publishing Corporation, New Delhi, 2010.

**COURSE OBJECTIVE:**

- This course aims at providing the knowledge of concept, tools and techniques of E-Marketing

**COURSE OUTCOME:**

Upon successful completion of the requirements for this course, students will be able to:

- Explain the importance of e-marketing;
- Explain and illustrate the use of search engine marketing, online advertising and online marketing strategies;
- Explain the role of e-marketing plans as a component of corporate-level plans;
- Conduct secondary research using various sources to identify and synthesise data into useful management information;

**Unit – I: INTRODUCTION TO E – MARKETING**

**06Hours**

Concept, nature and importance of marketing; Basics of market segmentation and targeting. An overview of marketing decisions. Concept and nature of e – marketing,

e –marketing versus traditional marketing; Tools and techniques of e –marketing – Advantages and disadvantages; E– marketing situations.

**Unit – II : E-MARKETING MANAGEMENT**

**06 Hours**

Segmentation, targeting and positioning ; e – marketing mix; e- marketing and customer relationship management – concept and scope; e – customers and their buying process; E – marketing and customer loyalty and satisfaction ; Communities and social networks.

**Unit-III : INTERNET MARKETING**

**06 Hours**

Concept and role of internet marketing; Website design and domain name branding; Search engine optimization – functions ,type of traffic, keywords and steps in search engine optimization ; internet advertising – types and tracking .

**Unit – IV:MARKETING TECHNIQUES**

**06Hours**

Online PR, News and reputation management; direct marketing – Scope and growth; e – mail marketing ; Social media marketing : Concept and tools ; Blogging – benefits, types.

**SKILL DEVELOPMENT**

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behavior for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

**Text Book**

1. Strauss ,Judy and Raymond Frost. E – Marketing. Prentice Hall.
  2. Hanson ,Ward A; Principles of Internet marketing . South Western College Pub. Division of Thomson Learning.
- Reference Book
3. Scott , David Meerman. New rules of marketing and PR .John Wiley & Sons.
  4. Hanson, W.A; and K. Kalyanam. Internet marketing & e – commerce. South – Western College Pub.

# **Subject Code BMOE.C1.: Title: Introduction to Income Tax**

(Open Elective for Non Commerce Students)

**Lecture Hrs : 27**

**Internal Marks : 15**

**Exam**

**Marks : 35**

## **COURSE OBJECTIVE**

- To expose the students to the specific provisions of Income Tax Act relating to computation of individual income.

## **COURSE OUTCOME**

- Students who complete this course will be able identify the difference between tax evasion and tax planning.
- By the end of the course students will able to describe how the provisions in the corporate tax laws can be used for tax planning.
- Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility.

### **UNIT 1: INTRODUCTION**

**06 Hours**

History Of Income Tax- Meaning, Types of Tax, Basic concepts: Person - Assessee - Assessment Year- Previous Year- Income-Agricultural Income, Gross Total Income- Total Income- Revenue And Capital- Receipts, Expenditure .( Theory Only).

### **UNIT 2: RESIDENTIAL STATUS OF INDIVIDUALS**

**08 Hours**

Residential Status- Individual only and Incidence of Tax (Simple Problem).

### **UNIT 3: INCOME FROM SALARY**

**12 Hours**

Income from Salary- Features of Salary Income-Basic Salary- Allowances-Perquisites, Provident Fund, Fully Exempted and Partly Exempted Allowances, Simple Problems on House Rent Allowance- Leave Encashment, Commutation of Pension and Gratuity.

### **BOOKS FOR REFERENCE**

- a) Bhagwathi Prasad- Direct Taxes
- b) Dr. Vinod K Singhanian- Direct Taxes- Law & Practice
- c) Dr. S Rajesh Kumar & Dr. Sreekanta- Income Tax
- d) Gaur & Narang- Income Tax
- e) Dr. B. Mariyappa. – Income Tax – 1.



**Subject Code MC3:Title: Human Resources Management – I**  
(For BCA and B.Sc Students Odd sem)

**Lecture Hrs : 27**

**Internal Marks : 15**

**Exam Marks 35**

**COURSE OBJECTIVE:**

- To familiarize the student with the fundamentals of Human Resource management in the organization
- To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

**COURSE OUTCOME:**

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.
- Facilitate and support effective employee and labour relations in both non-union and union environments.

**Unit –1 Introduction to Management & HRM.**

**10 Hours**

Definition of Management, Principles and Levels of Organization – Functions of Management .Meaning, Importance, Objectives and Functions of Human Resource Management – Nature and Scope of Human Resource Management – Systems of HRM – Duties and Responsibilities of Human Resource Manager.

**Unit – 2 Human Resource Planning.**

**06 Hours**

Meaning and Importance of Human Resource Planning – Factors affecting Human Resource Planning – Demand and Supply forecasting – Estimating the net Human resource requirement.

**Unit – 3 Recruitment and Selection.**

**11 Hours**

Meaning and Objectives of Recruitment – Factors affecting recruitment, applicant pool- Methods of Recruitment- Meaning and Objective of Selection- Process of Selection- Uses of tests in selection- Placement - Problems in making effective Placement.

**Reference Book**

- K. Ashwathappa, *Human Resource Management* (2013), Tata McGraw Hill, New Delhi
- Khan, M. Y. & Jain, P.K. (2011). *Management Accounting*. New Delhi: Tata Mcgraw Hill Education.
- Madegowda. J. (2009). *Management Accounting*.New Delhi: Himalaya Publishing House.
- P. Subbarao, *Human Resource Management* (2011), Himalaya Publishing House, Mumbai
- Pandey. I.M. (2011). *Management Accounting*. New Delhi: Vikas Publishing House.

# IV Semester B.Com

Fourth Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-1	LBMK-C4	Kannada-IV	4	30	70	100	2
	LBMH-C4	Hindi-IV					
	LBMS-C4	Sanskrit-IV					
	LBMA-C4	Additional English-IV					
	LBME-C4	English-IV	4	30	70	100	2
Part-2	ACA-C4	Advanced Corporate Accounting	4	30	70	100	5
	FM-C4	Financial Management	4	30	70	100	5
	SCM-C4	Stock and Commodity Markets	4	30	70	100	5
	PBI-C4	Principles of Banking & Insurance	4	30	70	100	5
Part-3	BMMC-C3	Human Resource Management	2	15	35	50	1
	BMSD-C1	Skill Development	2	-	-	-	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>650</b>	<b>26</b>

## LBAK-C4 : ಕನ್ನಡ ೪- Kannada IV

Lecture Hrs: 54

Internal Marks: 30

Exam Marks : 70

### Objectives:

ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪ್ರಕಾರಗಳನ್ನು ಪರಿಚಯಿಸುವುದರೊಂದಿಗೆ, ನಾಟಕ ಪ್ರಕಾರದ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಭಾಷೆಯನ್ನು ಕಲಿಸುವುದರೊಂದಿಗೆ ಭಾಷೆಯ ವಿವಿಧ ಮುಖಗಳನ್ನು ಪರಿಚಯಿಸುವುದು.

### Course Outcomes:

- ನಾಟಕಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಯನ್ನು ಕಲಿಸುವುದರಲ್ಲಿ ಮಹತ್ವದಾಯಕವಾಗಿವೆ.
- ಕಾದಂಬರಿಯು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಾಹಿತ್ಯ ಪ್ರಕಾರದ ಬಗೆಗೆ ಅರಿವು ಮೂಡಿಸುವಲ್ಲಿ ಅನುಕೂಲಕರವಾಗಿರುತ್ತದೆ.
- ಕಥೆಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಾಹಿತ್ಯ ಸೃಷ್ಟಿಯಂತಹ ಕ್ರಿಯಾಶೀಲ ಬರವಣಿಗೆಗೆ ಸಹಾಯಕವಾಗಿರುತ್ತದೆ.
- ಪ್ರಬಂಧಗಳು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ವಿಷಯವೊಂದನ್ನು ವಿಶ್ಲೇಷಿಸುವುದನ್ನು ಕಲಿಸುತ್ತದೆ.

**Title:** ನಾಟಕ

ಗುಣಮುಖ-ಪಿ.ಲಂಕೇಶ್

20

**Title:** ಕಾದಂಬರಿ

ನಿಗೂಡ ಮನುಷ್ಯರು-ತೇಜಸ್ವಿ

16

**Title:** ಕತೆ/ಲಲಿತ ಪ್ರಬಂಧ

೧. ಗೌತಮಿ ಹೇಳಿದ ಕತೆ-ಮಾಸ್ತಿ

4

೨. ಮೋನಲಿಸ-ರಾಘವೇಂದ್ರ ಖಾಸನೀಸ

5

೩. ನಮ್ಮಮ್ಮ ಅಂದ್ರೆ ನಂಗಿಷ್ಟ-ವಸುದೇಂದ್ರ

4

೪. ಜೋಡಿದಾರರ ಪ್ರಸಂಗ-ಗೊರೂರು ರಾಮಸ್ವಾಮಿ ಅಯ್ಯಂಗಾರ್

5

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

೧. ಗುಣಮುಖ-ಪಿ.ಲಂಕೇಶ್-ಪತ್ರಿಕೆ ಪ್ರಕಾಶನ-ಬೆಂಗಳೂರು.

೨. ನಿಗೂಡ ಮನುಷ್ಯರು-ಕೆ.ಪಿ.ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ-ಪುಸ್ತಕ ಪ್ರಕಾಶನ, ಮೈಸೂರು.

೩. ಮಾಸ್ತಿ ಸಮಗ್ರ ಕತೆಗಳು

೪. ಖಾಸನೀಸರ ಕತೆಗಳು-ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು ಬೆಂಗಳೂರು.

5. ನಮ್ಮಮ್ಮ ಅಂದ್ರೆ ನಂಗಿಷ್ಟ-ವಸುದೇಂದ್ರ

6. ಲಲಿತ ಪ್ರಬಂಧಗಳು- ಅ.ರಾ.ಮಿತ್ರ-ಕರ್ನಾಟಕ ಸರ್ಕಾರ, ಬೆಂಗಳೂರು

## LBAH-C4: Hindi-IV

### “नरसिंहकथा”

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**Course Objective:** Understand the importance & value of the Hindi language. Explanation about prose, poem & novel with the features. Get the idea about moral values & utilizing them properly. Understand the importance of studying Hindi language.

**Unit-I**

**45 Hours**

**नरसिंहकथा**। नाटककारका परिचय। पाँच अंकोंको नाटक नरसिंहकथाका विवरण।

**Unit - II**

**9 Hours**

**रचना।**

निबंधलेखनका परिचय। कल्पकापसंद : चलनचित्र और नाटकके तुलना।

**TEXT BOOKS**

‘नरसिंहकथा’ संपादक लक्ष्मीनारायणलाल।

प्रकाशक और मुद्रक : लोकभारती प्रकाशन , इलाहाबाद।

**REFERENCE BOOKS**

सुबोधव्यवहारिक हिन्दी, संपादक : डॉ. कुलदीपगुप्त। प्रकाशक और मुद्रक : अनिल

पुस्तककेंद्र, बेंगलूरु

**Subject Code : LBMS-C4 Title: Sanskrit**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

<b>Unit-I:</b> Drishyakavya and Shravya, Gadhya, padhya and Champu, Rupaka and Uparupaka, drama – it's a kind of Rupaka	<b>8 Hours</b>
<b>Unit - II :</b> Drama – origin and development of drama, theories of drama	<b>8 Hours</b>
<b>Unit-III :</b> Important dramatists, Bhasa is one of the dramatist, his life history, his date, works, common features found in dramas of Bhasa, his style	<b>8 Hours</b>
<b>Unit – IV:</b> Detailed text – drama Swapnavasavadattam of Bhasa (I–III acts), dramatists personae, Nandi, its significance in drama, it is preliminary worship sutradhara, his role, prasthavana, slokas and dialogues, explanation	<b>26 Hours</b>
<b>Units – V:</b> Translation of unseen passages and comprehension	<b>4 Hours</b>

**Text Book :**

1. SwapnaVasavaDattam of Bhasa by Prof. M. K Surya Narayana Rao, Subhash Publications

## LBMA Additional English IV

**Lecture Hrs: 54**

**Internal Marks: 30**

**Exam Marks: 70**

### **Prose & Poetry**

**20 Hours**

1. Character - William Wordsworth
2. The unknown citizen- W.H. Auden
3. Invictus - William Ernest Henley
4. Telephone Conversation - Wole Soyinka
5. White Paper - Sharankumar Limbale (Translated) by Priya Adarkar
6. Punishment in Kindergarten - Kamala Das

### **Play**

**7 Hours**

1. —Never Never Nestl - Cedric Mount

### **Language**

**27 Hours**

1. Summary Writing
2. Note making

## **Subject Code. LBME-C4 Title : Language English**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **Course Objectives:**

To introduce the learners to Children's Literature and the larger perspective it presents. The course also helps learners to acquire critical thinking skills through exercises in Critical Reasoning.

### **Course Outcomes:**

1. Learners will comprehend the contextualized discussion of contemporary issues through Children's Literature
2. To equip learners with the following language abilities:
  - i. To become independent readers
  - ii. To express their thoughts and opinions in writing in the format of the blog
  - iii. To equip learners with important short writings for official communication

**Unit-I:** Novel: Animal Farm

**12 Hours**

**Unit - II :**Theme Based: Transformations

- 1.Goa(essay)
- 2.Climatic Change and Human Strategy-E.K.Federov(essay)
- 3.On Killing A Tree-Gieve Patel
- 4.The Diameter Of a Bomb-Yehuda Amichai

**12 Hours**

**Unit-III.** Language Skills

- 1.Critical Reasoning(reading skills)
- 2.Argumentative Essay
- 3.Abstract Writing
- 4.Statement Of Purpose

**24Hours**

**Subject Code.ACA-C4 :Title: ADVANCED CORPORATE ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**COURSE OBJECTIVE**

- To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards.
- To gain working knowledge of the Accounting Standards in India

**COURSE OUTCOME:**

- It helps students to get into the professional courses like CA, CMA and CS. It also useful for higher education and employment

**UNIT 1: FINANCIAL STATEMENTS OF COMPANIES:**

Meaning & Contents of financial Statements – Part I Form of Balance sheet – Part II form of Income Statement in Vertical form as per Schedule III of Co's act 2013 - Dividends; Meaning and declaration of Dividend – Interim Dividend, Proposed Dividend, Unclaimed Dividend, Dividend Distribution Tax.

**14Hours**

**Unit 2: RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS (THEORY ONLY)**

part-A: Human resource accounting- environmental accounting- social responsibility accounting –valuation of brand.

**06Hours**

part-B: Indian accounting standards –need for accounting standards in India-accounting standards board (ASB) process of setting accounting standards in India-a brief theoretical study of Indian accounting standards.

**Unit 3: MERGERS AND ACQUISITION OF COMPANIES**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

**14Hours**

**Unit 4 : INTERNAL RECONSTRUCTION**

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

**10Hours**

**Unit 5 : LIQUIDATION OF COMPANIES**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

**10Hours**

**SKILL DEVELOPMENT**

- Calculation of Purchase consideration with imaginary figures
- List any 5 Latest cases of amalgamation in the nature of merger or



acquisition of Companies.

- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 2013.
- List out Accounting standards as per INDAS/ AS.

**Reference Book**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand

## **Subject Code.FM-C4:Title: FINANCIAL MANAGEMENT**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making
- To enable students to apply the tools of financial management in decision making.

### **COURSE OUTCOME:**

- They can become financial manager & financial adviser.

### **UNIT I: INTRODUCTION FINANCIAL MANAGEMENT**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - **12 Hours**  
Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

### **UNIT II :TIME VALUE OF MONEY**

Introduction – Meaning& Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems. **12 Hours**

### **UNITIII:FINANCING DECISION**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure - Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems. **12 Hours**

### **Unit-IV : INVESTMENT & DIVIDEND DECISION**

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share. **14 Hours**

### **UNIT V :WORKING CAPITAL MANAGEMENT**

Meaning, Definition of Working Capital, Concept of Working Capital, Needs for Working Capital, Types of Working Capital, Determinants of Working Capital, Sources of Working Capital. Simple problems on estimating Working Capital. **06 Hours**

### **SKILL DEVELOPMENT**

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.

- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 1956

**Text Book**

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.

**Reference Book**

4. G. Sudarshan Reddy, Financial Management, HPH .
5. Roy – Financial Management, HPH

## **Subject Code.SCM-C4 : STOCK AND COMMODITY MARKETS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

### **COURSE OUTCOME:**

It helps students to get the knowledge regarding the investment and stock markets and it also motivates them to invest.

### **Unit-I: INTRODUCTION TO STOCK MARKETS**

**12 Hours**

Meaning, Features, Classification of Capital Markets; Functional importance of capital markets; Methods of Floating New Issue; Steps or Procedure for Issue of shares ,

Difference between Fixed price and Book Building; Types of Bidders in Public issue; Benefits of Listing; Buy Back of Shares- Meaning & Definition; Reasons for Buy Back of Shares; Methods of buyback of shares; Players in the New Issue Market and their functions.

### **Unit - II : STOCK MARKETS**

History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, Role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

**12 Hours**

### **Unit-III: TRADING IN SECONDARY MARKET**

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers –Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

**12 Hours**

### **Unit – IV :OVERVIEW OF COMMODITY MARKETS**

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market –physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

**10Hours**

### **Unit-V: TRADING IN COMMODITY MARKETS**

Commodity derivatives-Meaning and its merits and Limitations; Major commodity exchanges in India; Instruments available for trading-Futures, Forward and Options (meaning, features and Functions); Distinction between futures and forward contracts; Commodity trading system-A brief discussion on trading and settlement procedure.

**10 Hours**

## **SKILL DEVELOPMENT**

- Collect financial statement of a firm and compute the taxable income.
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability.
- Prepare the challan for payment of tax under existing law on goods not covered under GST

### **Text Book**

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxman Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers

### **Reference Book**

4. R. G. Saha, Usha Devi & Others – Taxation – HPH .
5. 7 Lecturers Business Taxation – II, VBH.

## **Subject Code.PBI-C4: Principles of Banking & Insurance**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

- To enable the students to acquire knowledge about trends in banking and basics of insurance

### **COURSE OUTCOME**

- Students will get employability skills of Banking Activities and Insurance to become a good leader in banking and insurance.

### **UNIT 1: BANKER & CUSTOMER RELATIONSHIP**

**08 Hours**

Meaning, relationship- general, specific and special relation.

### **UNIT 2: BANKING OPERATIONS**

**12 Hours**

Collecting Banker: meaning, duties and responsibilities, holder for value, holder in due course, statutory protection to collecting banker

Paying Banker: meaning, precautions, statutory protection to paying banker, dishonor of cheques, grounds of dishonor, consequences of wrongful dishonor

### **UNIT 3: TRENDS IN BANKING**

**08 Hours**

Retail banking and customer service, anytime and anywhere banking, mobile and internet banking, smart cards, EFT- MICR, RTGS, NEFT

### **UNIT 4: CONCEPTS OF INSURANCE**

**08 Hours**

Meaning and definition, concept of risk, elements of an insurable risk, principles of insurance, insurance contract, insurance agent- his duties and responsibilities, IRDA

### **UNIT 5: TYPES OF INSURANCE**

**16 Hours**

Life Insurance: nature, life insurance contract, premium, documents required, types of policies, settlement of claims

General Insurance: fire and marine insurance – contracts and their types, vehicle insurance, health insurance, project insurance, key man insurance, social insurance, theft insurance

### **BOOKS FOR REFERENCE**

S N Maheshwari- Banking Law & Practice

M N Mishra- Insurance Principles & Practice

Kothari & Bahl- Principles & Practice of Insurance

Dr S Venkataramana- Banking Law & Practice

Bedi H L- Theory & Practice of BankinG

**Subject Code BMMC-C3: HUMAN RESOURCE MANAGEMENT –II**  
(For B.Com & BA Students)

**Lecture Hours : 27**

**Internal Marks : 15**

**Exam Marks 35**

**Course Objectives:**

- To familiarize the student with the fundamentals of Human Resource management in the organization
- To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

**Course Outcome:**

- Students will understand the role of HRM in an Organization and also HRM System.

**Unit 1: Introduction:**

**12 Hours**

Meaning and Definition, Scope, objectives and Importance of HRM - Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job description and Job specification.

**Unit 2: Compensation – performance appraisal**

**10 Hours**

Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs.

Principal Compensation Issues & Management – Job Evaluation – Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life

**Unit 3: Human Resource Development:**

**5 Hours**

Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques (Methods); Management Development Process; Successful Planning

**Reading List:**

- M. Sharma, *Personnel and Human Resource Management* (2014) Himalaya Publishing House, Mumbai
- Arora. M.N. (2011). *Advanced Management Accounting*. New Delhi: Himalaya Publications.
- Gordon, E.,& Jeyram, N. (2010). *Management Accounting*. New Delhi: Himalaya Publications.
- Gupta, S.K. (2011). *Management Accounting*. New Delhi: Kalyani Publishers.

# V Semester B.Com

Fifth Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	IT-C5	Income Tax - I	4	30	70	100	5
	CA-C5	Cost Accounting	4	30	70	100	5
	MA-C5	Management Accounting	4	30	70	100	5
	ACG-C5	Auditing & Corporate Governance	4	30	70	100	5
	AA-C5.1	Advanced Accounting	4	30	70	100	5
	AFM-C5.1	Advance Financial Management					
	GST-C5.2	Good and Service Tax	4	30	70	100	5
	FS-C5.2	Financial Services					
Part-3	BMMC-C4	Environmental Science	2	15	35	50	1
	BMS-1	Seminar-I	-	-	-	50	1
	BMS-2	Seminar-II	-	-	-	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>750</b>	<b>33</b>



## **Subject Code .IT.C5:Title: INCOME TAX – I**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.
- To give basic information about income tax & train the students to compute their tax of their own.

### **COURSE OUTCOME:**

- They can become tax consultant, Tax officer.  
Good opportunity to go for professional courses like CA,CS & CMA.

### **Unit-I: INTRODUCTION TO INCOME TAX**

Introduction, Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Canons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Clubbing of income Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of Central board of direct tax(CBDT), Commission of income tax(CIT) & Administrative officer( AO). **10 Hours**

### **Unit - II : EXEMPT INCOMES**

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee, illustrate with examples. **4 Hours**

### **Unit-III : RESIDENTIAL STATUS**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax –Problems **10 Hours**

### **Unit – IV: INCOME FROM SALARY**

Meaning – Definition - Basis of Charge– Treatment of Advance Salary & Arrears of Salary(Sec 18) – Allowances –Perquisites– Provident Fund – Types of provident fund-Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary **20 Hours**

### **Unit-V:INCOME FROM HOUSE PROPERTY**

Basis of Charge – Deemed Owners –Incomes exempt under House Property – Composite Rent -Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property **12 Hours**

### **SKILL DEVELOPMENT**

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.

**Text Book**

1. Mr.Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxman publication.
2. Dr. Mariyappa Income Tax – I, Himalaya Publications
3. Dr.Mehrotra and Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.

## **Subject Code.CA.C5:COST ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective of this subject is to familiarize the students with the various concepts and elements of cost

### **COURSE OUTCOME:**

- Students in this course will: 1. Describe how **cost accounting** is used for decision making and performance evaluation. ... Demonstrate how materials, labor and overhead **costs** are added to a product at each stage of the production cycle.

### **Unit-I: INTRODUCTION TO COST ACCOUNTING**

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – **10Hours**  
Objectives of Costing -Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations

### **Unit - II : MATERIAL COST CONTROL**

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems. **14Hours**

### **Unit-III : LABOUR COST CONTROL**

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems. **10Hours**

### **Unit – IV: OVERHEAD COST CONTROL**

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate. **4 Hours**

### **Unit-V: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS**

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account. **8 Hours**

### **SKILL DEVELOPMENT**

- Identification of elements of cost in services sector by visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.

- Prepare a reconciliation statement with imaginary figures

**Text Book**

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Shukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.

## **Subject Code MA.C5: MANAGEMENT ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

### **COURSE OUTCOME:**

- It helps students to get into the professional courses like CA, CMA and CS. It also useful for higher education and employment

### **Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT**

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Company's act 2013.

**12 Hours**

### **Unit - II : RATIO ANALYSIS**

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

**14Hours**

### **Unit-III : FUND FLOW ANALYSIS**

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

**10 Hours**

### **Unit – IV: CASH FLOW ANALYSIS**

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

**14 Hours**

### **Unit-V: PROJECTED FINANCIAL STATEMENTS**

Meaning of projected statements of profit and loss, projected Balance sheet, projected cash flow statement etc; to avail financial assistance from financial institutions and banks.

**6 Hours**

### **SKILL DEVELOPMENT**

- Collection of financial statements of any one organization for two years and preparing

comparative statements

- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's.

**Text Book**

1. Dr. S.N. Maheswari, Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhat- Management Accounting

**Reference Book**

4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting

## **Subject Code . ACG.C5: AUDITING AND CORPORATE GOVERNANCE**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context
- To gain working knowledge of the Accounting Standards in India

### **COURSE OUTCOME:**

On successful completion of this course students will be able to:

- Identify and be able to critically analyze the regulation of corporate governance including that in national and international codes of practice, legislation, common law, norms of practice and ethics;
- Apply knowledge of corporate governance theories, regulation and the policy imperatives that underlie corporate governance regulation to assess and propose solutions for corporate governance problems;
- Communicate factual and legal issues in relation to corporate governance arrangements and problems

### **Unit-I: MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENTS AUDITING**

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Remuneration, Removal, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors. **10 Hours**

### **Unit - II : SPECIAL AREAS OF AUDIT**

Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs). **07 Hours**

### **Unit-III : CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE**

Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance /E -governance; Clause 49 of Listing Agreement; Class Action; Shareholders Activism. **15 Hours**

### **Unit – IV CORPORATE GOVERNANCE AND INVESTIGATION**

Audit Committees and Corporate Governance, Investigation Including Due Diligence. **06 Hours**

### **Unit-V: BUSINESS ETHICS AND CSR**

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; **18 Hours**

Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

**SKILL DEVELOPMENT:**

- Collect the information about types of audit conducted in any one Organization
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

**Text Book**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. B.Com Programme CBCS Department of Commerce, University of Delhi, Delhi
2. Relevant Publications of ICAI on Auditing (CARO).

**Reference Book**

4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.



## **Subject Code .AA.C5.1: ADVANCED ACCOUNTING**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.
- To gain working knowledge of the Accounting Standards in India.

### **COURSE OUTCOME:**

- It helps the students for higher education purpose and they learn accounting in depth.

### **Unit-I: ACCOUNTS OF BANKING COMPANIES**

Business of banking companies – some important provisions of Banking Regulation Act of 1949 –minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts -balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions. **18Hours**

### **Unit - II : ACCOUNTS OF INSURANCE COMPANIES**

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet. **14Hours**

### **Unit-III : : INFLATION ACCOUNTING**

Need – Meaning – definition – importance and need – role – objectives – merits and demerits –problems on current purchasing power method (CPP) and current cost accounting method (CCA) **8 Hours**

### **Unit – IV INTERNATIONALS FINANCIAL REPORTING STANDARDS**

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of Setting IFRS - Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 –15 -List of International accounting standards issued by IASB. **8 Hours**

### **Unit-V: INVESTMENT ACCOUNTING**

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems. **8 Hours**

### **SKILL DEVELOPMENT**

- Preparation of different schedules with reference to final accounts of Banking Companies.
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company.

### **Text Book**

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers

**Reference Book**

4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.

## **Subject Code. GST.C5.2: GOODS AND SERVICE TAX**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is implemented from 2017 under the notion of One Nation, One Tax and One Market. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

### **COURSE OUTCOME:**

After the completion of the course, Students will be able to :

- To record the basic journal entries.
- Memorize how to calculate depreciation by applying various methods.
- Maintain the financial statements of a business entity.
- Rectify errors in accounts.

### **Unit-I: INTRODUCTION TO GOODS AND SERVICES TAX (GST)**

Meaning, Objectives and basic scheme of GST, – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

**08 Hours**

### **Unit - II : : GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act**

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

**08 Hours**

### **Unit-III : : PROCEDURE AND LEVY UNDER GST**

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

**24 Hours**

### **Unit – IV ASSESSMENT AND RETURNS**

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability. **10 Hours**

**Unit-V: GST AND TECHNOLOGY**

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only). **06 Hours**

**SKILL DEVELOPMENT:**

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

**Text Book**

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's

**Reference Book**

4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

## **Subject Code. AFM.C5.1 ADVANCED FINANCIAL MANAGEMENT**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To familiarize the students with advanced financial management decisions
- To enable students to apply the tools of financial management in decision making.

### **COURSE OUTCOME:**

- They can become finance manager & able to handle all financial related functions

### **Unit-I: : COST OF CAPITAL:**

Concept of Cost of Capital, Meaning, Factors affecting cost of capital, Measurement of cost of capital- Cost of Debt, cost of Preference Capital, Cost of Equity, Cost of Retained earnings and Overall Cost of Capital – Problems, Marginal Cost of Capital- meaning only. **08 Hours**

### **Unit - II : : CAPITAL STRUCTURE THEORIES**

Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems. **08 Hours**

### **Unit-III : CAPITAL BUDGETING**

Risk and Uncertainty- Source and Perspectives of Risk, Risk analysis in Capital Budgeting- Sensitivity analysis, certainty equivalent approach, Probability Approach, Standard Deviation approach, and Decision tree analysis- Problems. **24 Hours**

### **Unit – IV DIVIDEND THEORIES**

Relevance and Irrelevance theories- Walter’s Model, Gordon’s Model and MM Model.—Problems. **10 Hours**

### **Unit-V: WORKING CAPITAL MANAGEMENT AND DEPOSITORY SYSTEM:**

Introduction, Meaning, Concepts, Types, Source of Working Capital, Factors affecting working Capital Requirements, Need for Adequate working Capital, Dangers of Excess or Inadequate working capital, Estimation of working capital requirements- Operating cycle method and Current assets- Current liability methods- problems. **06 Hours**

**DEPOSITORY SYSTEM** - Introduction, Depository system, Players in Depository system, facilities offered by Depository system, Merits of depository system, De-mat of shares, steps, The depositories Act, 1996.

### **SKILL DEVELOPMENT**

1. Visit an organization in your town and collect data about the financial objectives.
2. Design a statement showing different capital structures
3. Compute different factors affecting cost of capital of an organization.

### **Text Book**

1. Dr. B. G Satyaprasad, Dr.P. V. Kulkarni; Financial Management; Himalaya Publishing House Pvt. Ltd; 13th edition-2011.
2. M. Y. Khan; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10th edition

## **Subject Code. FS.C5.2 FINANCIAL SERVICES**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To provide students with a conceptual framework of financial markets.
- To provide knowledge of functional of stock markets and their mode of trading.

### **COURSE OUTCOME:**

- Students will develop the analytical skills this would facilitate the decision making in business situations.

### **Unit-I: : FINANCIAL SERVICES:**

Meaning and Definitions of financial services, Importance, Essentials of an Ideal Financial Service Industry, Types of financial Services, Constituents of the financial service sectors, Financial services in India- Difficulties and Regulations **12 Hours**

**12 Hours**

### **Unit - II : CREDIT CARD AND CREDIT RATING**

Credit Card- Origin of Credit card, Meaning, Specimen of credit card, Silent features of Credit card, other types of cards ,Credit rating- Origin, types of securities which need credit Rating, Objectives and benefits of Credit Rating, Credit Rating Agencies.

### **Unit-III : MUTUAL FUNDS**

Concepts – Definition – Origin of the Mutual Fund scheme – Fund unit V/s share – Types of Mutual Funds – Different schemes of Mutual Fund – Operation of The fund - advantages and Limitations of Mutual Fund – Net asset value, Meaning and calculation – SEBI guidelines – growth and Prospects of Mutual Fund in India. **12 Hours**

### **Unit – IV MERCHANT BANKING**

Meaning – Definition – constitution and Management of Merchant Banking with SEBI guidelines – Services offered by Merchant Bankers – Role and importance of Merchant Banking in the development of Indian Capital Market – Scope of Merchant Banking in India. **10 Hours**

### **Unit-V: VENTURE CAPITAL**

Meaning – Definition – Features – Venture Capital & Venture Capitalist – Scope of Venture Capital – Difference between conventional financing and **10 Hours**

Venture Capital – Importance – Methods of Venture Capital financing – Analysis and Selection Procedures of Project Funding – Stages of Funding – Private Equity and Venture Capital – guidelines – Growth and Prospects of Venture Capital in India.

**SKILL DEVELOPMENT:**

1. Visit a stock brokers office collect a new issue application and fill it.
2. Prepare a chart showing the structure of financial markets.
3. Prepare a chart showing the instruments of financial markets
4. Prepare a chart of ratings given by different rating agencies.
5. Prepare a specimen of any two financial instruments.

**Text Book**

1. M. Y. Khan; Indian Financial System; Tata McGraw Hill Education; 8<sup>th</sup> edition
2. D. K Murthy, Venugopal; Indian Financial Management; I K International Publication House Ltd.; 8th edition.
3. Bharati.V. Pathak; The Indian Financial System- Markets, Institutions and Services; Pearson Publication; 3rd Edition.

**Reference Book**

4. H R Machiraju, Indian Financial System;Vikas Publishing House Pvt Ltd.-New Delhi, 3rd edition
5. L. Bhole; Financial Institutions and markets; Tata McGraw-Hill Publishing Pvt. Ltd- New Delhi-2011



## **Subject Code. BMCMC4 : ENVIRONMENTAL STUDIES THEORY**

**Lecture Hrs : 30**

**Internal Marks : 15**

**Exam Marks : 35**

### **Course Objective:**

- Imparts knowledge regarding disciplines of environmental science, natural resources and associated issues .Acquires theories and practical methods in preserving Environment and animal and natural resources. Introduces the challenging situation of climate change, burning issues on global pollution and regulatory measures, Strategies of biodiversity conservation, Social issues like Unsustainable Resource Use, Urban Problems related to Energy Rain water harvest Watershed Management, Greenhouse Effect, Ozone Depletion, Nuclear Winter and environmental ethics and policies.

### **Course Outcome:**

- Enables awareness and understanding of how human life critically depends on natural ecosystems, animal and plant resources. Get to know Conserving biodiversity in the face of pressures such as habitat modification and loss, land clearing, and climate change is a challenge facing land managers and policy – makers globally. Management actions that are used to mitigate threats to biodiversity, selecting nature reserves, connectivity and wild life corridors, ecosystem restoration. Policies of conservation including Environment Protection Act; Air, Water, Wildlife, and Forrest Conservation Act. Students will be equipped to become competent enough in research and teaching fields once they complete the course.

### **Unit 1: The Multi-disciplinary Nature of Environmental Studies.**

Definition, Scope and Importance, Need for public awareness.

**02  
Hours**

### **Unit 2: Natural Resources and associated problems**

1. **Forest resources:** Use and importance, deforestation with one case study, Timber extraction, mining, dams and their effects on forest.

2. **Water resources:** Use and over utilization of surface and ground water, floods, droughts, conflicts over water, dams – advantages and disadvantages.

**08 Hours**

3. **Mineral resources:** Use & exploitation, Environmental effects on extraction of minerals with case study.

4. **Energy resources:** Renewable and Non-renewable energy sources, use of alternate energy sources & case study.

### **Unit 3: Biodiversity and its conservation**

1. Introduction, definition, value of biodiversity- consumptive use, productive use, social, ethical aesthetic and option values. Hot – spots of biodiversity.

2. Threats to biodiversity: Endangered and endemic species of India, Red data book.

3. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**08  
Hours**

### **Unit 4: Environmental Pollution**

Definition, causes , effects and control measures with one case study for each:

1. Air Pollution

**06**

2. Water Pollution
3. Soil Pollution
4. Noise Pollution
5. Radioactive Pollution

**Hours**

**Unit 5: Social Issues and the Environment:**

1. From un sustainable to sustainable development.
2. Urban Problems related to Energy.
3. Water conservation.
4. Rain water harvest
5. Watershed Management.
6. Solid Waste Management.
7. Global Warning, Acid Rain.
8. Depletion of Ozone Layer.
9. Nuclear Accidents.
10. Environment Protection Act; Air, Water, Wildlife, and Forrest Conservation Act.

**08  
Hours**

### Examination Pattern

#### Internal Test - Theory

Question Paper Pattern	Duration 1 Hr	
Section A	Answer any six questions out of eight questions	$6 \times 2 = 12$
Section B:	Answer any one out of two questions	$1 \times 4 = 4$
Section C:	Answer any one out of two questions	$1 \times 4 = 4$
	<b>Total</b>	<b>30 MARKS</b>

#### End Semester Examination theory

Question Paper Pattern	Duration 3 Hrs	
Section A :	Answer any eight out of ten questions	$8 \times 2 = 16$
Section B:	Answer any three out of five questions	$3 \times 4 = 12$
Section C:	Answer any three out of five questions	$3 \times 14 = 42$
	Total	<b>70 Marks</b>

# VI Semester B.Com

Sixth Semester B.Com							
Part	Code	Course(Subject)	Hours	Marks			Credits
				IA	Exam	Total	
Part-2	IT-C6	Income Tax - II	4	30	70	100	5
	CM-C5	Cost Methods	4	30	70	100	5
	LAB-C6	Legal Aspects of Business	4	30	70	100	5
	IAPM-C6	Investment Analysis and Portfolio Management	4	30	70	100	5
	AMD-C6.1	Accounting for Managerial Decisions	4	30	70	100	5
	CFPA-C6.1	Corporate Financial Policy and Analysis					
	TOE-C6.2	Taxes of Other Entities	4	30	70	100	5
	IFM-C6.2	International Financial Management					
Part-3	BMMC-C5	Communicative Skill	2	15	35	50	1
	BMPRO-1	Project	-	-	-	50	1
<b>Total Marks &amp; Credits</b>				<b>195</b>	<b>455</b>	<b>700</b>	<b>32</b>

## **Subject Code. IT.C6: INCOME TAX – II**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

- The Objective of this subject is to make the students to understand the computation Taxable Income and Tax Liability of individuals.
- It gives detail information about deductions applicable for individuals u/s 80C to 80U.

### **COURSE OUTCOME**

- They can open there own independent tax office

### **Unit-I: PROFITS AND GAINS FROM BUSINESS OR PROFESSION**

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner. **16Hours**

### **Unit - II : CAPITAL GAINS**

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54 G, 54EC, 54F– Problems on Capital Gains. **16Hours**

### **Unit-III : INCOME FROM OTHER SOURCES**

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. **10Hours**

### **Unit – IV DEDUCTIONS FROM GROSS TOTAL INCOME**

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. **6 Hours**  
(80 G & 80 GG together should not be given in one problem)

### **Unit-V: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS**

Meaning –Provision for Set-off & Carry forward of losses (Theory only). **8 Hours**  
Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

### **SKILL DEVELOPMENT**

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns

### **Text Book**

1. Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.

## **Subject Code. CM.C6: COSTING METHODS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

- To familiarize the students on the use of cost accounting system in different nature of businesses.
- To gain working knowledge of the Accounting Standards in India

### **COURSE OUTCOME**

- They can open their own independent cost office

#### **Unit-I: INTRODUCTION TO COSTING METHODS**

**4 Hours**

Costing methods – Meaning, Importance and Categories.

#### **Unit - II : JOB AND BATCH COSTING**

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing: Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – Problems.

**12 Hours**

#### **Unit-III : PROCESS COSTING**

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

**14 Hours**

#### **Unit – IV CONTRACT COSTING**

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

**14 Hours**

#### **Unit-V: OPERATING COSTING**

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

**12 Hours**

### **SKILL DEVELOPMENT**

- Listing of industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations.
- Preparation of Imaginary composite job cost statement
- Preparation of activity base cost statement

### **Text Book**

1. S P Iyengar, Cost Accounting.
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting
4. K.S Thakur- Cost Accounting
5. M.N. Arora, Cost Accounting

## **Subject Code. LAB.C6: LEGAL ASPECTS IN BUSINESS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- The course aims to acquaint the students with knowledge and understanding of major business laws.

### **COURSE OUTCOME:**

- Students will know the law regarding the business which helps them to analyze which is correct and wrong.

### **Unit-I: INTRODUCTION TO BUSINESS LAWS**

**6 Hours**

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

### **Unit - II : CONTRACT LAWS**

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

**20 Hours**

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

### **Unit-III : LAW RELATING TO SOCIETIES AND TRUSTS**

General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

**10 Hours**

### **Unit – IV LAW RELATING TO INTELLECTUAL PROPERTY**

Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board.

**10 Hours**

### **Unit-V: LAW RELATING TO INFORMATION**

Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

**10 Hours**

### **SKILL DEVELOPMENT**

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.

□ Draft an application to the Chief Information Officer of any government office seeking information about government spending. □ Draft digital signature certificate.

**Text Book**

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi.
3. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.

**Reference Book**

4. Handbook of Corporate Laws, Bharat Law House, New Delhi
5. Sir DinshawFardunjiMulla, revised by Dr.PoonamPradhanSaxena, Mulla's The Transfer of Property Act



## **Subject Code. IAPM.C6 : INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To familiarize the students about investment decisions and portfolio decisions

### **COURSE OUTCOME:**

- On the successful completion of this course the student will be able to Understand the various alternatives available for investment.
- Learn to measure risk and return. Find the relationship between risk and return.
- Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners.

### **Unit-I: PORTFOLIO MANAGEMENT**

**10 Hours**

Introduction, phases, Meaning, Scope, Savings vs. Investments, Investments vs. Speculation, Significance of Investment, steps in Investments, Investments Avenues.

### **Unit - II : RISK ANALYSIS**

**12 Hours**

Meaning of Risk, Elements, Measurement of Risk, Fundamental analysis, Technical and economic Analysis, Industry and Company Analysis

### **Unit-III : THEORIES OF PORTFOLIO**

**12 Hours**

Introduction, models- Variance Model, Capital market line, Security Market line, Capital Assets Pricing Model, Beta Factor- Alpha and Beta Coefficient- Arbitrage Pricing Model (APM) – Problems.

### **Unit – IV VALUATION OF SECURITIES**

**14 Hours**

Meaning of bond, types of securities, Bond Valuation, Preference Shares, and Equity Shares- Problems.

### **Unit-V: GLOBAL MARKETS**

**8 Hours**

Meaning of global mutual funds, Global Investments Benefits, Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds- Relationship between trends in global markets and the domestic markets.

### **SKILL DEVELOPMENT**

1. Identify the various involvement opportunities available to an employee.
2. Select any security noted in a stock exchange and compute yield to maturity.
3. Collect a balance sheet of a bank and list out the securities in which the funds are invited.
4. With the help of imaginary figures find out the optimal portfolio (consisting of two assets)

### **Text Book**

1. S. Kevin; Security Analysis and Portfolio Management; PHI Learning Private Ltd. New Delhi-2012,11th edition
2. Prasanna Chandra; Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Pvt. New Delhi-2012,4th edition
3. Falguni. H. Pandya; Security Analysis and Portfolio Management; Jaico Book- New Delhi-

2013,

4. Benjamin Graham, Davidn L Dood; security Analysis; Tata Mcgraw Hill Education Pvt. New Delhi-2012,6th edition
5. M. Rangnatham, R. Madhumathi; Security analysis and Portfolio Management; Pearson Publication; 2nd Edition.

## **Subject Code. AMD.C6.1: ACCOUNTING FOR MANAGERIAL DECISIONS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To enable the students to understand managerial decisions using the accounting information.
- To gain working knowledge of the Accounting Standards in India

### **COURSE OUTCOME:**

- Students will get knowledge regarding the managerial decisions in companies.

#### **Unit-I: DECISION MAKING**

**6 Hours**

Meaning, Definition, features, steps in decision making. Data base system for decision, classification of cost for managerial decision— Marginal cost, out of pocket cost, imputed cost, opportunity cost and shut down cost.

#### **Unit - II : MARGINAL COSTING AND ABSORPTION COSTING**

**16 Hours**

Meaning, Definition, features and differences. Preparation of income statement under Marginal costing and absorption costing—Problems. Practical application of Marginal costing techniques, key factors (Only Meaning), Problems on Contribution Analysis, Make or Buy Decisions, Accept or Reject special orders/offers.

#### **Unit-III : BUDGETORY COSTING**

**16 Hours**

Meaning, Definition, benefits, limitations. Classification of budgets: Problems on Cash budget, Sales budget, Production budget, Cost budget, Material Purchase Budget.

#### **Unit – IV STANDARD COSTING**

**12 Hours**

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing – preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labour Variances

#### **Unit-V: UNIFORM COSTING AND INTERFIRM COMPARISON**

**6 Hours**

Meaning, objectives, requisites for installation, merits and limitations. Interfirm comparison: Meaning, types, merits and limitations.

#### **SKILL DEVELOPMENT**

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions.
- Illustrate accept or reject decisions.
- Preparation of Flexible Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.

#### **Text Book**

1. Management Accounting : S.N. Maheswari
2. Management Accounting :Shashi K. Gupta
3. Khanna, Panday&Ahuja – Practical costing.

**Reference Book**

4. Jain &Narang – Cost Accounting
5. M.N. Arora – Cost Accounting

## **Subject Code.TOE.C6.2: TAXES OF OTHER ENTITIES**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE**

- The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961 and to study the other existing Indirect tax provisions on goods not covered under GST

### **COURSE OUTCOME:**

- Utilize the definitions of the various components of income tax law.
- Complete federal income tax returns, including schedules to the Form 1040, and be able to calculate the correct amount of federal income tax.
- Analyze simple fact situations and recognize income tax ramifications.
- Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.
- Research basic questions of federal tax law

### **Unit-I: CUSTOMS ACT**

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty. **10 Hours**

### **Unit - II : SALES TAX (Not covered under GST)**

Meaning and Definition – Features of Sales tax / CST – Levy and Collection of duties not covered under GST – Tax Administration – Taxable value of goods and services not covered under GST – Determination of Tax Liability (Simple Problems). **12 Hours**

### **Unit-III:ASSESSMENT OF FIRMS**

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of Firms total income and tax liability. **14 Hours**

### **Unit – IV ASSESSMENT OF COMPANIES**

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability. **12 Hours**

### **Unit-V: ASSESSMENT OF OTHER ENTITIES**

Introduction to Co- operative **society** - Computation of total Income - Deduction under Section 80P - Tax Rates. Introduction to trusts, Charitable and Religious Institutions- Tax treatment of Income of Trusts or institutions from contributions( Theory only) **08 Hours**

## **SKILL DEVELOPMENT**

- Collect financial statement of a firm and compute the taxable income.
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability.
- Prepare the challans for payment of tax under existing laws on goods not covered under GST.

## **Text Book**

1. Vinod K Singhanian – “Direct Taxes - Law and Practice”, Taxman Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. R. G. Saha, Usha Devi & Others – Taxation – HPH .
5. 7 Lecturers Business Taxation – II, VBH.

## **Subject Code. CFP.C6.1: CORPORATE FINANCIAL POLICY AND ANALYSIS**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

### **COURSE OBJECTIVE:**

- To expose the students towards corporate financial policy.
- It aims to provide the basic techniques which cover investment decisions, financing decisions and dividend decisions.

### **COURSE OUTCOME:**

- The students will understand the essential aspects of financial decision making in business.

### **Unit-I: FINANCIAL POLICY**

Meaning, Scope, Interface of corporate financial policy and other managerial functions, Types of corporate financial policy-Debt financing and internal financing- Factors to be considered in formulating financing policy Problems on point of indifference **15 Hours**

### **Unit - II : CORPORATE FINANCIAL GOALS**

Mission vision, profit criteria, wealth criteria, economic and business Environment. Sustained growth approaches, Funds availability maximizing Growth. Growth potential of single product company-Multiple Product Company **13 Hours**

### **Unit-III: MERGER AND ACQUISITION**

Meaning, Reasons, Types of Combination, Forms of merger, Motives and Benefits of mergers, Financial Evaluation of merger, methods of Evaluation of firms- problem, EPS and Market Price. **10 Hours**

### **Unit – IV CORPORATE EVALUATION**

Meaning, Valuation of Securities- Problems, Valuation of Intangible Assets- meaning, types and Methods **10 Hours**

### **Unit-V: THEORIES OF CORPORATE GOVERNANCE**

Meaning, Significance, Principles of Corporate Governance, Theories of corporate Governance- the Agency theory, Stewardship theory, the Stakeholders theory, the political theory **08 Hours**

### **SKILL DEVELOPMENT**

- 1) Case analysis of some live mergers reported in business magazines.
- 2) Identifying mission, vision statement of companies
- 3) Case studies related to the growth pattern of a single product / multi product concerns
- 4) Analyzing business growth of companies on the basis of reported financial results of some companies.

### **Text Book**

1. SudiSudasanam; Creating Value from Mergers and Acquisition; FT Prentice Hall Publication
2. M. Y. Khan; Financial Management- Text, Problems and Cases; Tata Mcgraw Hill Education Pvt. Ltd.- New Delhi- 10th edition
3. I M Panday; Financial Management; Vikas Publication House Pvt. Ltd- 10th

**Subject Code. IFM.C6.2: INTERNATIONAL FINANCIAL MANAGEMENT**

**Lecture Hrs : 54**

**Internal Marks : 30**

**Exam Marks : 70**

**COURSE OBJECTIVE:**

- This course seeks to provide an understanding of finance in an international setting. This course will explore the characteristics of international finance and evaluate the associated risks and benefits involved in operating globally.
- The course will emphasize on international currency issues when operating across national boundaries and the recent developments in international financing.

**COURSE OUTCOME:**

- To familiarize students with the cross-cultural behavior and its management for successful operations of the international firms.

**Unit-I: INTRODUCTION TO INTERNATIONAL FINANCE**

Meaning & Issues Involved – Domestic Currency and foreign Currency – Euro Currency Exchange Rate, fundamental factors affecting exchange rates – direct quote – Indirect Quote – American Term and European Term – Bid and Ask – Two Way Quote : Cross Rate- Spot Rate – Forward Rate – Appreciation and Depreciation – Swap Point- Balance of Payments, the Current Account Deficit and Surplus and Capital Account Convertibility

**10 Hours**

**Unit - II : INVESTMENT APPRAISAL AND FUNDING**

Overseas investment appraisal and funding – computing NPV – Evaluation from Projects point of view and investor–parent point of view – Considerations governing financing - International capital structure and cross –border acquisitions

**12 Hours**

**Unit-III: INTERNATIONAL FINANCIAL MARKETS**

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages – securitized financing (Euro note) & Equity financing (ADR & GDR) - Foreign Trade Finance.

**12 Hours**

**Unit – IV CURRENCY DERIVATIVES**

Meaning of currency derivative-currency future –currency forward – currency option –currency swaps – Need for currency Derivative Market – Pricing of Futures – Opting for Options – Take off to Strategies – Strategy and option Valuation.

**12 Hours**

**Unit-V: INTERNATIONAL RISK MANAGEMENT**

Political – commercial – exchange control restrictions on remittance - different tax systems – exchange rate fluctuations – risk of non-payment – managing risk –relationship among inflation, interest rate & exchange rate - parity concept (PPP,IRP) - hedging, speculation& arbitrage process -international portfolio – currency basket.

**10 Hours**

**SKILL DEVELOPMENT:**

- Visit any authorized dealers’ establishments and understand their activities.
- Analyse the trend of FDI into India in the last five years



**Text Book**

1. Avadhani B.K, International Finance Theory and Practice, HPH
2. Aswathanarayana T & K. Rajeshwari – International Finance – VBH
3. K. Venkataramana, International Finance, SHBP

**Reference Book**

4. Harris Manville, International Finance.
5. MadhuVj, International Finance, Excel Books

## MC4: Communicative English

**No of Hours : 28**

**Internal Marks : 15**

**Exam Marks: 35**

**Objectives:** The course trains students to engage in the English language confidently. It is also useful for students to learn soft skills like facing interviews, making presentations and participating in group discussions.

<b>Part A: Listening Skills</b>	<b>16 Hours</b>
Phonetics—Vowel Sound	4 Hours
Consonant Sounds	4 Hours
Academic Listening	4 Hours
Ted Talks and Short Speeches	4 Hours
<b>Part B: Speaking Skills</b>	<b>6 Hours</b>
Pick And Speak	2 Hours
Debate	2 Hours
Panel Discussion	2 Hours
Group Discussion	2 Hours
<b>Part C: Academic PPT Presentation Skills</b>	<b>6 Hours</b>
<b>Total no of teaching hours</b>	<b>28 Hours</b>

### ***Scheme of evaluation***

<b>Internal Assessment marks</b>		<b>Presentation skills in group (30 minutes duration)</b>	
1.Test	05 marks	PPT	05 marks
2.Attendance	05 marks	Structure of the	05 marks
3.Presentation	05 marks	Non-verbal Communication	05 marks
		Creativity	05 marks
		Group Dynamics	05 marks
		Time Management	05 marks
		Ability to answer questions	05 marks
<b>Total</b>	<b>15 Marks</b>	<b>Total</b>	<b>35 Marks</b>

**Examination Pattern****Internal Test – Theory**

Question Paper Pattern	Duration 1 Hr	
Section A	Answer any six questions out of eight questions	$6 \times 2 = 12$
Section B:	Answer any one out of two questions	$1 \times 4 = 4$
Section C:	Answer any one out of two questions	$1 \times 4 = 4$
	<b>Total</b>	<b>30 MARKS</b>

**End Semester Examination theory**

Question Paper Pattern	Duration 3 Hrs	
Section A :	Answer any eight out of ten questions	$8 \times 2 = 16$
Section B:	Answer any three out of five questions	$3 \times 4 = 12$
Section C:	Answer any three out of five questions	$3 \times 14 = 42$
	<b>Total</b>	<b>70 Marks</b>

**Model Question Paper**

**THE NATIONAL COLLEGE**

**Autonomous**

**Basavanagudi, Bengaluru – 560 004**

**First Internal Test August – 2017**

<b>Semester:</b>		<b>Class:</b>	B.com	<b>Subject:</b>	
<b>Paper Code:</b>		<b>Title:</b>			
<b>Duration :1</b>					<b>Max. Marks :30</b>

**PART-A**

*Answer any SIX of the following questions:* **6 x 2 = 12**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**PART-B**

*Answer any ONE of the following questions:* **1 x 4 = 04**

- 1.
- 1.

**PART-C**

*Answer any ONE of the following questions:* **1 x 14 = 14**

- 1
- 1.
- 1
- 2.

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