

**KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)**

B. Com - I Semester

BCOM 120: FINANCIAL ACCOUNTING – PAPER – I

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Develop the skill of recording financial transactions and preparation of partnership accounts.
2. Prepare the students for higher aspects of accounts in partnership.
3. Identify and analyze the reasons for Conversion of single-entry system into double entry system
4. Acquire conceptual knowledge of basics of Royalty accounts and identify events that need to be recorded in the books of lessee and lesser.
5. Equip with the knowledge of Farm Accounting process and preparation of Final Accounts under Single entry & Double entry system.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Partnership Accounting –I Insolvency of partners – Single partner and all partners, Garner v/s Murray Rule – With Problems	12 Hours
Unit II	Partnership Accounting –II Piecemeal Distribution – Capital ratio method, Garner v/s Murray Rule - With Problems	10 Hours
Unit III	Conversion of single-entry system into double entry system. Need for conversion and steps involved in conversion, exercises relating thereto - With Problems	10 Hours
Unit IV	Royalty accounts: Meaning and importance –Minimum rent, short workings, recoupment of short workings; Entries and accounts in the	08 Hours

	books of lessee and lesser (excluding sub lease)	
Unit V	Farm Accounting: Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming, & Poultry Farming.	10 Hours

TEXT BOOKS:

1. Jain and Narang, Advanced Accounting (Sultan Chand & Sons, New Delhi)
2. Patil and Koralhalli, Financial Accounting. (R Chand & Sons, New Delhi)

REFERENCE BOOKS:

1. Shukla and Garewal, Advanced Accountancy Vol-I - (Sultan Chand & Sons, New Delhi)
2. Tulsian, Financial Accounting - (Pearson Education, New Delhi)
3. Ashok Sehgal & Deepak Sehgal, Financial Accounting Vol-I. - (Taxmann Publications, New Delhi)
4. Mukarjee and Haneef, Financial Accounting - (TMH New Delhi)
5. Bhattacharya, Financial Accounting for Management - (PHI, New Delhi)


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B. Com - I Semester

B COM125:ELEMENTS OF COMPANIES ACT 2013

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand a Joint Stock Company and various formalities to promote a Company.
2. Learn various Stages involved in formation of Company and the means to raise the company.
3. Gain knowledge regarding numerous Provisions and Procedure of Meetings.
4. Understand the company management with regards to appointment, qualification, retirement and disqualification of directors.
5. Cultivate the practical knowledge regarding formation and drafting the documents which will result the students to take up career of company secretaries.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Preliminary: Introduction of Joint Stock Company, Meaning & Definition of Joint stock Company, Characteristics of Joint Stock Company	4 Hours
Unit II	Stages involved in Formation of Company:As per Companies Act 2013: Effects of Registration, Effects of Memorandum and Article of association, Alteration of Memorandum and Article of Association, Conversion of companies already registered, formation of companies with charitable objects, matters to be stated in prospectus, issues related to share capital.	12 Hours
Unit III	Company Meetings:Meaning of Company meeting, Kinds of company meetings. Provisions and Procedure relating to Convening Different kinds of Meetings. Maintenance and closure of registers,	14 Hours

	Annual general meeting, Power of tribunal, Effects of default, EOGM, Quorum for meeting, chairman, Voting at meeting, Minutes	
Unit IV	Company Management: Appointment, Qualification, Types of Directors, Retirement and Disqualification of Directors and Managing Directors, Elementary Company Audit	10 Hours
Unit V	Skill Development: Drafting of Memorandum of Association, Drafting of Article of association, On-line registration of Joint stock company, Notices of company meeting, Agenda, Proxy form, Resolution copy, Minute book	10 Hours

TEXT BOOKS:

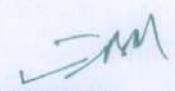
1. S.A. Sherlekar Company Law & Secretarial Practice (Himalaya Publishing House, Mumbai.)
2. N. D. Kapoor - Company Secretarial Practice (Himalaya Publishing House, Mumbai.)
3. Kutchal. M. C. Secretarial Practice Vikas New Delhi)
4. D.C. Mudabasappagol & Others – Secretarial Practice

REFERENCE BOOKS:

1. Gazette of India for Companies Act 2013
2. Bare Act of 2013 (Joint Stock Companies)
3. Indian Companies Act 2013 (Ammended)
4. Muzumdar and Kapoor –Company Law & Practice-(Taxman, New Delhi)
5. Gulshan and Kapoor - Company Law & Practice-(New Age International, New Delhi)
- 6.. Bagrial Ashok Company Laws (Vikas Publications, New Delhi)


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B. Com - I Semester

BCOM 122:PRINCIPLES OF MARKETING

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand Marketing & Marketing Management concepts and significance.
2. Procure knowledge regarding the marketing environment and its components, controllable and uncontrollable factors.
3. Understand evolving elements of marketing mix and strategies used in marketing.
4. Learn the key features of Sales promotion and advertising and its impact on marketing a product.
5. Understand the fundamental and importance of E-Commerce & be familiarize with E-Marketing & E-Advertising in E-Commerce.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Marketing and Core Concepts: Meaning, definition and significance of marketing; core marketing concepts: needs, wants and demands, marketing offers, value and satisfaction, exchange, transactions and relationships-marketing management and its orientations- marketing process	08 Hours
Unit II	Marketing Environment and Market Segmentation: I - Marketing Environment (Macro Environment): Macro Environment and its components- Economic, Demographic, Natural, Technological, Political, and Cultural, Legal. II - Market Segmentation: Concept, Target market, bases of market segmentation, Requisites of sound marketing	12Hours

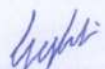
	Segmentation.	
Unit III	Product Planning and Development and Product Pricing: Stages involved therein, product life cycle strategies- Pricing considerations, approaches and strategies. - New product, product mix, pricing strategies, price adjustment strategies. Basic concepts of ISO	12 Hours
Unit IV	Sales Promotion and Advertising: Meaning and objectives, sales promotion tools, developing sales promotion programmes. Advertising: Considerations and setting the advertisement budget. Developing advertising strategies – Evaluating advertising options	12 Hours
Unit V	Direct Marketing: Growth and benefits, integrated direct marketing, channels for direct marketing – Face to face, direct mail, catalog, tele, e- marketing, kiosk marketing, big bazaars , mauls, online marketing –meaning and importance.	06 Hours

TEXT BOOKS:

1. Mulla and Memoria- Principles of Marketing, Kitab Mahal, Allahabad.
2. Sherlekar and Others – Modern Marketing.
3. C. N. Sontakki - Principles of Marketing Kalyani Publishers. New Delhi.
4. D. C. Mudabasappagol and Others - Principles of Marketing

REFERENCE BOOKS:

1. Kotler and Armstrong - Principles of Marketing & Salesmanship-(Pierson Publications, New Delhi)
2. Kotler – Marketing Management n Millennium.
3. Stanton - Fundamentals of Marketing. (TMH, New Delhi)
4. Jha & Singh –Marketing Management – (Himalaya Publishing House, New Delhi)
5. RajanNairN – Marketing (Sultan Chand & Sons, New Delhi)
6. Chunawala- S.A., Marketing Principles - (Himalaya Publishing House, New Delhi)
7. Ramaswamy and Namkumary - Marketing Management, Macmillan India Ltd., New Delhi.
8. Pride Ferrell. – Marketing: Concepts Strategies, Wiley Dremtec India Private Ltd., New Delhi.


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B. Com - I Semester

BCOM 123: BUSINESS MATHEMATICS –I (OPT.)

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Develop consistency in logical reasoning and ability of decision making in students.
2. Understand basic statistical concepts & acquire knowledge to interpret the meaning of the calculated statistical indicators.
3. Develop pupils with numerical skills needed in the field of research in Higher Education
4. Choose a statistical method for solving practical problems & Highlight statistical relationships between variables in data set.
5. Understand the calculation of Ratio, Proportion and Percentages

SYLLABUS

Unit	Topic	Hours
Unit I	Numbers & their classification, H.C.F. & L.C.M, Indices	10 Hours
Unit II	Theory of Equations, Linear & Quadratic, Applications	10 Hours
Unit III	Set Theory, Roaster & Rule Method, Operations of sets, De-Morgan's Law, Venn diagram, Applications in Business.	10 Hours
Unit IV	Progressions, Arithmetic Progression, Geometric Progression, Harmonic Progression	10 Hours
Unit V	Ratio, Proportion and Percentages.	10 Hours

Tests, Seminars, Group Discussion, Home Assignments & Projects case study.



Topics:

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- Application of progression in Business
- Application of set theory in Marketing
- Application of mensuration

TEXT- BOOKS:

1. Sancheti & Kapoor – Business Mathematics, Sultan Chand & Sons, New Delhi.
2. N.K.Nag – Business Mathematics, Kalyani Publishers, New Delhi.

REFERENCE - BOOKS:

1. Dr. S. M. Shukla – Business Mathematics, Sahitya Bhavan, Agra.
2. Mittal & Aggrawal – Business Mathematics, Sultan Chand & Sons, New Delhi.




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B. Com - I Semester
SPECIAL COMMERCE - I
(For Non - Commerce Students)
(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the scope of Business, and its importance & to explain business ethics as an integral part of every business organization.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint Hindu Family Business & Co-operative Organizations
3. Acquire knowledge about several investment avenues available as a source of secondary income
4. Have a basic understanding of the key features of Negotiable Instruments and its types.
5. Understand about the functioning of Wholesaler and Retailer.

SYLLABUS

Unit	Topic	Hours
Unit I	Business - Meaning, Definition, Nature, Scope, Evolution and Objectives of Business.	10 Hours
Unit II	Forms of Business organization - Sole trading, Partnership - Joint Stock Companies - Co- operatives	10 Hours
Unit III	Shares and Debentures - Definitions, Types of shares and Debentures.	10 Hours
Unit IV	Negotiable Instruments - Meaning, Cheques, Bills of Exchange and Promissory Notes - Definition, Features and Types.	10 Hours
Unit V	Trade - Definition and Types - Wholesaler and Retailer functions.	10 Hours



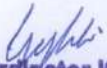
TEXT BOOKS:


1. Principle and Practice of Commerce - J. Step[hension
2. Essentials of Commerce - C. R. Krishnaswamy.

REFERENCE BOOKS:

1. Modern Commerce - Bhasham Y. M.
2. Text Book of Commerce - Sinha and Mugali.




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B. Com - I Semester

SPECIAL ACCOUNTANCY - I

(For Non - Commerce Students)

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the conceptual meaning of book keeping and Prepare financial accounts with respect to Journal & Ledger.
2. Demonstrate an understanding about Preparation of Purchases book, Sales book & the Cash and Banking Transaction.

SYLLABUS

Unit	Topic	Hours
Unit I	Book-Keeping - Meaning and Objects and Commercial terms - Double Entry system - Types of Accounts.	10 Hours
Unit II	Journal - Meaning, Features, Journalizing and Rules for Journalizing.	10 Hours
Unit III	Ledger - Meaning, Features and Preparation of accounts.	10 Hours
Unit IV	Sub - Division of Journal (Subsidiary Records) - Purchases book, Sales book, Purchases returns book, Sales returns book, and Bills receivable book and Bills payable book, Posting into ledger.	10 Hours
Unit V	The Cash and Banking Transaction - Cash book with Cash and discount columns, Cash book with discount, cash and bank columns, Cash book with discount and bank columns only, Petty cash book, Bank reconciliation statement.	10 Hours

TEXT BOOKS:

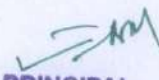
1. Introduction to Accountancy - T. S. Grewal.
2. Principles and Practice of Book keeping. V. A. Patil and Korahalli.

REFERENCE BOOKS:

1. Advanced Learners Accountancy, S. P. Lyenger
2. 4.S. P. Jain and K. L. Narang - Basic Financial Accounting




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ಕೆ.ಎಲ್.ಇ.ಸಂಸ್ಥೆಯ
ಲಿಂಗರಾಜ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಳಗಾವಿ (ಸ್ವಾಯತ್ತ)
ಕನ್ನಡ ವಿಭಾಗ
ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪತ್ರಿಕೆ-1
ಬಿ.ಕಾಂ. 101 : ಆವಶ್ಯಕ ಕನ್ನಡ 2016-17
(With effect from 2016-17 and onwards)

ಬೋಧನಾ ಅವಧಿ: ವಾರದಲ್ಲಿ 5 ಗಂಟೆ

ಗರಿಷ್ಠ ಅಂಕಗಳು 70 + 30

Outcomes ಫಲಿತಗಳು :

1. ಸಾಹಿತ್ಯದ ಅಧ್ಯಯನದ ಮೂಲಕ ರಸಾನಂದ ಪಡೆಯಲಾಗಿದೆ
2. ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸಿಕೊಳ್ಳಲಾಗಿದೆ.
3. ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ವೈಚಾರಿಕತೆ ಬೆಳೆಸಿದೆ.
4. ಪಠ್ಯದ ಮೂಲಕ ನಡುಗನ್ನಡ ಮತ್ತು ಹೊಸಗನ್ನಡ ಪಠ್ಯಗಳ ಪರಿಚಯ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.
5. ಸಂವಹನ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಭಾಷಾ ಕೌಶಲಗಳ ಮಹತ್ವ ತಿಳಿಯಲಾಗಿದೆ.
6. ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಆಲಿಸುವ ರೀತಿ ಮತ್ತು ಮಾತನಾಡುವ ರೀತಿಯನ್ನು ತಿಳಿದುಕೊಳ್ಳಲಾಗಿದೆ

1 ಕಾವ್ಯ 40 25 ಗಂಟೆ

ವಚನಗಳು

ಬಸವಣ್ಣನವರ ವಚನಗಳು

ಕೀರ್ತನೆ

2. ಕುಲ ಕುಲ ಕುಲವೆನ್ನುತಿಹರು-ಕನಕದಾಸರು
3. ಷಟ್ಪದಿ
ನಾರಥಿಯಾಗು ನಡೆ(ಆಯ್ದ ಭಾಗ) - ಕುಮಾರವ್ಯಾಸ
4. ಜನಪದ ಕಥನ
ಗೋವಿನ ಹಾಡು
5. ತತ್ವಪದಗಳು
1. ಜ್ಯೋತಿ ಬೆಳಗುತ್ತಿದೆ : ನಿಜಗುಣ ಶಿವಯೋಗಿ
2. ತರವಲ್ಲ ತಗಿ ನಿನ್ನ ತಂಬೂರಿ : ಸಂತ ಶಿಶುನಾಳ ಶರೀಫ
6. ಆಧುನಿಕ ಕಾವ್ಯ
1. ಶ್ರಾವಣದ ಬಂತು ಕಾಡಿಗೆ : ದ.ರಾ. ಬೇಂದ್ರೆ
2. ಹುಚ್ಚೇವು ಕನ್ನಡದ ದೀಪ : ಡಿ. ಎಸ್. ಕರ್ಕಿ
3. ಅಡುಗೆ ಮಾಡುತ್ತಿದ್ದೇನೆ : ಪ್ರತಿಭಾ ನಂದಕುಮಾರ

25 ಗಂಟೆ

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2 1. ಸಂವಹನ ಪ್ರಕ್ರಿಯೆಗಳು :

10 ಗಂಟೆ

1. ಸಂವಹನಗಳಲ್ಲಿ ಭಾಷಾ ಕೌಶಲಗಳ ಮಹತ್ವ.
2. ಆಲಿಸುವ ಕೌಶಲ, ಮಾತನಾಡುವ ಕೌಶಲ, ಓದುವ-ಬರೆಯುವ ಕೌಶಲ.
3. ಗ್ರಹಿಸುವ ಮತ್ತು ಉತ್ಪಾದನಾ ಕೌಶಲಗಳು.

2. ಆಲಿಸುವಿಕೆ

1. ಸಾಮಾನ್ಯ ಕೇಳುವಿಕೆ
2. ಸಾರಗ್ರಹಣ ಕೇಳುವಿಕೆ
3. ವಿಮರ್ಶಾತ್ಮಕ ಕೇಳುವಿಕೆ
4. ಉತ್ತಮ ಕೇಳುಗನ ಲಕ್ಷಣಗಳು
5. ಆಲಿಸುವ ಕೌಶಲಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವ ಬಗೆ
6. ಪಠ್ಯ ಓದಿದ್ದನ್ನು ಕೇಳಿ/ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸುವುದು.
7. ಖಜ಼ಿಂಡಿಜುಟಿಂ ಖರಿಜಜ಼ಿ಼ಿ ಆಲಿಸುವುದು.
8. ಲೈವ್ ಭಾಷಣ ಆಲಿಸಿ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸುವುದು.

3. ಮಾತನಾಡುವಿಕೆ :

4 ಗಂಟೆ

3.1. ಸಂದರ್ಶನ :

1. ಉದ್ಯೋಗ ಸಂದರ್ಶನ
2. ಸಂದರ್ಶನಗಳು
 1. ಗಣ್ಯ ವ್ಯಕ್ತಿಗಳ ಸಂದರ್ಶನ
 2. ರಾಜಕೀಯ ಸಂದರ್ಶನ
 3. ಸಾಹಿತ್ಯಿಕ ಸಂದರ್ಶನ
 4. ಸಾಮಾಜಿಕ ಸಂದರ್ಶನ
 5. ಕಲಾವಿದರ ಸಂದರ್ಶನ

3.2. ನಿರೂಪಣೆ :

2+2 ಗಂಟೆ

1. ವೇದಿಕೆ ಕಾರ್ಯಕ್ರಮಗಳ/ಸಭೆ ಸಮಾರಂಭಗಳು
2. ಟಿ.ವಿ/ರೇಡಿಯೋ ಕಾರ್ಯಕ್ರಮಗಳು

3.3. ಗುಂಪು ಚರ್ಚೆ :

2+2 ಗಂಟೆ

1. ವಿದ್ಯಾರ್ಥಿಗಳ ಗುಂಪು ಚರ್ಚೆ
2. ಸಾಮಾನ್ಯ ವಿಷಯಗಳ ಬಗ್ಗೆ ಚರ್ಚೆ: ರಾಷ್ಟ್ರೀಯ / ಅಂತರಾಷ್ಟ್ರೀಯ

3.4. ಭಾಷಣ :

2+2 ಗಂಟೆ

1. ವೇದಿಕೆ ಭಾಷಣ
2. ಸಾರ್ವಜನಿಕ ಭಾಷಣ
3. ರೇಡಿಯೋ ಭಾಷಣ

25 ಗಂಟೆ


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(AUTONOMOUS)

DEPARTMENT OF ENGLISH

BA and B Com I Semester

Basic English

SYLLABUS

(With effect from 2016-17 and onwards)

Teaching hours per week – 5	Maximum Marks	: 100 Marks
	Semester End Examination	: 70 Marks
	Duration	: 03 Hours
	Internal Assessment	: 30 Marks
	Hours of Teaching	: 50 Hours

Course Outcome

CO 1: Students get inspiration from achievers

CO 2: Pupils develop language skills

CO 3: Students discover innate leadership qualities and learn how to be a responsible entrepreneur

CO 4: They learn reading and writing skills

CO 5: Pupils learn application of grammar


UNITS	Syllabus	HOURS
Unit I	Selected Essays and Poems Part – A. Essays 1. M.S Swaminathan- MeeraJohri 2. KiranBedi-MeeraJohri 3. Ideas to Anticipate-NandanNilekani 4. In India, the worst of both worlds-Sudha Murthy 5. Learning from experience-Narayan Murthy	10 Hours
	Part- B. Poems 1. Mending Wall- Robert Frost	10 Hours




	2. Money Madness – D. H. Lawrence 3. The Solitary Reaper – William Wordsworth 4. Once Upon a Time- Gabriel Okara	
Unit II	Interpersonal Communication Skills II- I Vocabulary Building	10 Hours
Unit III	II -Listening Skill -Conversational Skill <ul style="list-style-type: none"> • Greeting Introducing Oneself/Someone	10 Hours
Unit IV	III - Conversational Skill <ul style="list-style-type: none"> • Greeting • Introducing Oneself/Someone Requesting • Agree/Disagree • Apologizing • Persuading 	10 Hours

Reference

1. McCarthy, Michael. *Academic Vocabulary in Use*. New Delhi: Cambridge University Press, 2008. Print.
2. Sen, Leena. *Communication Skills*. New Delhi: PHI Publishers, 2015. Print.
3. Gupta, SC. *Conversation Skills*. Meerut: Arihant Publications Pvt Ltd, 2014. Print.
4. Kumar, Sanjay. Lata, Pushpa. *Communication Skills*. New Delhi: Oxford University Press, 2011. Print.
5. Kumar, E Suresh. Sreehari, P. Savithri, J. *Communication Skills and Soft Skills- An Integrated Approach*. New Delhi: Indian Building House, 2015. Print.
6. JohriMeera. *Greatness Of Spirit : Profiles of Magsaysay Award Winners book*, KashmereGate, Delhi ,Rajapal and Sons 2010


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 LINGARAJ COLLEGE
 BELAGAVI

KLE's Lingaraj College, Belagavi
(Autonomous)
Department of Economics
B.Com: I-Semester
Subject: BCOM124-Managerial Economics-I
(w.e.f. 2016-17 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To develop analytical skills through integrating their knowledge of the economic theory with decision-making techniques.

CO 2: To make students thorough in fundamental concepts of Managerial Economics.

CO 3: To help them analyse the behavior of consumers in everyday life.

CO 4: To enhance skills in demand analysis and forecasting future demand.

Sl. No.	Unit	No. of Hours
Unit 1.	Introduction to Managerial Economics Nature and Scope - Objectives of Business Firm - Role and Responsibilities of Managerial Economist	5 hrs
Unit 2.	Demand Changes in Demand - Law of Demand and Exceptions - Elasticity of demand - Price Elasticity - Methods of Measurement of Price Elasticity of Demand - Income Elasticity of Demand - Cross Elasticity of Demand - Elasticity of Advertisement; Supply - Elasticity of Supply	14 hrs
Unit 3.	Demand forecasting Objectives - Methods - Survey Method - Delphi Method- Expert opinion Method - Judgment Method -Trend Projection Method - Demand Forecasting of a New Product - Product Life Cycle A Case Study on Demand Forecasting	10 hrs
Unit 4.	Theory of Production Production Function - Law of Variable Proportion; Return to Scale; Economies and Diseconomies of Scale	10 hrs
Unit 5.	Cost Concepts Opportunity Cost- Incremental - Sunk Cost - Cost and Output Relation - Short Run and Long Run Costs - L Shaped Cost Curve - Revenue Curves - Average, Marginal and Total Revenue	13 hrs
Tests, field visits, Home assignments, academic counseling of students		



Suggested Readings:

1. Varshney R L & Maheshwari - Managerial Economics, *Sultan Chand and Sons, New Delhi, 2005.*
2. Mithani D M - Managerial Economics, *Himalaya Publishing House, Mumbai, 2003.*
3. Chopra P N - Managerial Economics, *Kalyani Publishers, New Delhi, 2002.*
4. D.N. Dwivedi - Managerial Economics, *Vikas Publications, New Delhi, 2002.*
5. A.B.N. Kulkarni and A.B. Kalkundrikar, - Managerial Economics - I, *R. Chand & Co. New Delhi, 2006.*
6. Dean Joel - Managerial Economics - *PHI, New Delhi, 2003.*
7. Petersen and Lewis: Managerial Economics, *PHI, New Delhi, 2002.*
8. Mehta P.L - Managerial Economics - Text and Cases, *S. Chand, New Delhi, 2005*




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(Autonomous)
DEPARTMENT OF HINDI

B.COM 103 : BASIC HINDI

Semester I

(w.e.f 2016 -17)

Teaching hours per week – 05 : maximum Marks : 100 Marks

Semester end Examination : 70 Marks

Internal Assessment : 30 Marks

Course Outcome:

At the end of this course students will be able to:

CO 1: Inculcate writing skill.

CO 2: Develop Inter-Personal Communication Skills

CO 3: Inculcate habit of news paper

CO 4: Students learn newspaperreport.

UNITS घटक	Syllabusपाठ्यक्रम	HOURS घंटे
	सर्वश्रेष्ठ वाणिज्य निबंध (निबंध संग्रह)- सपादक डॉ राजेश्वरी पाटील	35
	१. विज्ञापन	
	२. भारत की कृषी और किसान	
	३. बेरोजगारी	
	४. मेहंगाई	
	५. दादा बडा न भैया सबसे बडा रूपया	
	६. लघु और कुटीर उद्योग	
	७. समाचार पत्र की उपयोगिता	
II	अंतरवैयक्तिक संप्रेषण कौशल (Inter Personal Communication Skills & Grammar)	15
	शब्दकोश रचना (Vocabulary building)	
	श्रवण कला (Listening Skills)	

	संभाषण कला (Conventional Skills)	
	अभिन्दन (Greeting)	
	वैयक्तिक / अन्यो का परिचय देना (Introducing oneself, some one) .	
	बिनति (Requesting)	
	समर्थन / असमर्थन (Agree / Disagree)	
	क्षमा याचना (Apologizing)	
	मनाना (Persuading)	

पाठ्य पुस्तक (Text Book)

सर्वश्रेष्ठ वाणिज्य निबंध (निबंध संग्रह)- सपादक डॉ राजेश्वरी पाटील

.संदर्भ ग्रंथ (Reference Books)

- 1 . नये निबंध- ओम्कार शरद लोकभारती प्रकाशन नई दिल्ली
- 2 . व्यावसायिक हिंदी - दिलीप सिंह लोकभारती प्रकाशन नई दिल्ली

QUESTION PAPER PATTERN

Section A

1. Objective type questions (12 Out of 10) 10x1 = 10
2. Competition questions (2 Out of 4) 2x5 = 10
3. Reference to context annotations (2 Out of 4) 2x5 = 10
4. Essay type question (1 Out of 2) 1x10 = 10

Total Marks - 40

Section B

1. Short notes (2 Out of 4) 2x5 = 10
2. Question based skill development (2 Out of 4) 2x5 = 10
3. Essay type questions (1 Out of 2) 1x10 = 10



Total Marks - 30

Internal Assessment

1. Internal assessment of the student (Candidate) shall done by valuation of two (2) internal test , each test carries 10 marks i.e. (10 + 10 = 20)
2. Ten marks (10) awarded for class participation (attendance) tutorials project . Assignment in academic activities . (6 + 4) = 10

Total Marks 30

Theory 70 Marks

Total Marks – 100




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DEPARTMENT OF ENGLISH

BA and B Com I Semester

Additional English

SYLLABUS

(With effect from 2016-17 and onwards)

Teaching hours per week – 5	Maximum Marks	: 100 Marks
	Semester End Examination	: 70 Marks
	Duration	: 03 Hours
	Internal Assessment	: 30 Marks
	Hours of Teaching	: 50 Hours

Course Outcome

CO 1: Students get philosophical ideas and inspiration from achievers

CO 2: Pupils learn to write report and profile

CO 3: Students develop communication skills

CO 4: Students imbibe artistic sensibility

UNITS	Syllabus	HOURS
Unit I	<p>Selected Essays</p> <ol style="list-style-type: none"> 1. Growing up by the River-Captain Gopinath 2. Empowered Women-Dr.A.P.J Abdul Kalam 3. True Riches-Shri. SiddheshwarSwamiji 4. Socrates (Biographical Essay) 5. The Donkey-Sir. J. Arthur Thomson 	30 Hours
Unit II	<p>Creative Composition</p> <ul style="list-style-type: none"> • Changing the ending of the stories • Report Writing • Profile Writing 	20 Hours



References:

1. Narayanswamy, V.R. *Strengthen Your Writing*. New Delhi: Arihant Publishers, 2014. Print.
2. Seely, John. *Oxford Guide to Effective Writing and Speaking*. New Delhi: Oxford University Press, 2013. Print.
3. Wren and Martin. *English Grammar and Composition*. New Delhi: Chand Publishers, 2009. Print.




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B. Com - II Semester

BCOM 220: FINANCIAL ACCOUNTING - PAPER - II

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Concept of Consignment
2. Develop the knowledge of accounting entries for Hire Purchase and Installment System.
3. Acquire the conceptual knowledge of Insurance Claim.
4. Acquire knowledge of various types of Branch accounts.
5. Understand the trading result of each Department.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Consignment Accounts: Meaning of Consignment and Important terms used in Consignment; Valuation of unsold stock, normal loss, abnormal loss, problems relating to consignment in the books of consignor and consignee, cost price method and invoice price method.	12 Hours
Unit II	Hire Purchase System: Meaning of Hire Purchase Contract, Legal provisions and definition of terms used; System of recording, calculation of interest; entries and accounts in the books of Hire purchaser and Hire vendor; Ascertainment of profit- Debtors method and stock and debtors method, simple problems relating thereto. Installment purchase system: Installment System-Meaning and difference between hire purchase and installment purchase system, accounting entries and problems relating thereto.	10 Hours
Unit III	Insurance Claim Meaning and Types of Claims: need – loss stock policy; preparation	8 Hours


	of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire	
Unit IV	Branch Accounts: Meaning and Types of Branches; Systems of accounting for dependent branches-Debtors and stock and debtors' system. Independent branches – incorporation of branch transactions in H.O.books.	12 Hours
Unit V	Departmental Accounts: Maintenance of Columnar subsidiary books, departmentalization of expenses, interdepartmental transfers and preparation of final accounts.	8 Hours

TEXT BOOKS:


1. Jain and Narang, Advanced Accounting (Sultan Chand & Sons, New Delhi).
2. Patil and Korahalli, Financial Accounting. (R Chand & Sons, New Delhi).

REFERENCE BOOKS:

1. Shukla and Greywall, Advanced Accountancy Vol-I – (Sultan Chand & Sons, New Delhi).
2. Tulsian, Financial Accounting – (Pearson Education, New Delhi)
3. Ashok Sehgal & Deepak Sehgal, Financial Accounting Vol-I – (Taxmann Publications, New Delhi).
4. Mukarjee and Haneef, Financial Accounting – (TMH New Delhi).
5. Bhattacharya, Financial Accounting for Management – (PHI, New Delhi)
6. Larsen. E.J. Modern Advanced Accounting. – (TMH New Delhi).
7. James Boatman Advanced Accounting. - (TMH New Delhi).
8. Deniel. L. Jensen Advanced Accounting. – (TMH New Delhi).
9. Gupta and Ramswamy, Advanced Accountancy (Sultan Chand & Sons, New Delhi).


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B. Com - II Semester

BCOM 222 :ENTREPRENEURSHIP DEVELOPMENT

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Development of Entrepreneur as a field of study.
2. Develop the Entrepreneurship Skill.
3. Understand the Process and Industrial Policy
4. Analyze the need and importance of budget in running a firm.
5. Develop the skill of preparation of project report.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Entrepreneur and Entrepreneurship: Meaning and evolution of the concept of entrepreneur – Features, functions, types of entrepreneurs – Distinctions between entrepreneur, manager and intrapreneuer. Concept of entrepreneurship – Growth of entrepreneurship in India. Role of entrepreneurship in economic development. Women entrepreneurship and rural entrepreneurship: Meaning, need, functions, growth and problems of women entrepreneurs and concept of rural entrepreneurship.	12 Hours
Unit II	Entrepreneurship Development: Concept of entrepreneurship development, objectives, need, importance, and Institutions involved in E.D. like NIESBUD, NAYE, EDII, CEDOK, TCO, DIC, SIDBI, SFC's, KVIC, entrepreneurship development programmes – Meaning, objectives, need, features, and problems involved in EDPs. Successful Entrepreneurs in local area.	10 Hours
Unit III	MSMED ACT 2006 and Basics of Karnataka Industrial Policy:	8 Hours



	Salient Provisions of MSME Act, 2006, Promotional & Enabling Provisions, Basics of Karnataka Industrial Policy	
Unit IV	Micro, Small & Medium Scale Industries: Definition and meaning, features, scope, advantages, organization, rules and regulations governing SSIs	12 Hours
Unit V	Promotion of MSME's: Project-Meaning, definition, objectives and features – Project process management – Steps involved in PPM – Project report – Preparation of project report.	8 Hours

TEXT BOOKS:

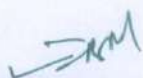
1. S.S. Kanta – Entrepreneurship Development, Sultan Chand and Sons, Delhi.
2. C.B. Gupta and S.S. Kanka – Entrepreneurship and Small Business Management by Sultan Chand and Sons, Delhi.
3. C.B. Gupta and N.P. Srinivasan – Entrepreneurship Development in India, Sultan Chand and Sons, Delhi.
4. Guledgudd and others – Entrepreneurship Development and Small Scale Enterprise Management.

REFERENCE BOOKS:

1. Shankarraiah – Entrepreneurship Development, Kalyani Publishers, New Delhi.
2. Dollinger – Entrepreneurship strategies and resources, Pearson education, New Delhi, Third edition, 2004.
3. Vasant Desai – Management of a Small Scale Industry, Himalaya Publishing House, Bangalore, 2004.
4. ArunaKaulagud – Entrepreneurship Management, Vikas Publishers, New Delhi.
5. C.B. Gupta and N.P. Srinivasan – Entrepreneurship Development in India, Sultan Chand and Sons, Delhi.
6. Dr. G.K. Warshney – Fundamentals of Entrepreneurship, Sultan Chand and Sons, Delhi.
7. C.S.V. Murthy Small Scale Industries and Entrepreneurship Development, Himalaya Publishing House, Bangalore, 2004.
8. P.F. Drucker, Harper and Row – Innovation and Entrepreneurship, 1985.


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B. Com - II Semester

CC201: COMMERCIAL CORRESPONDENCE

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Develop the Skills of Communication
2. Understand the Different Medias of Communication.
3. Draft the job application and general correspondence.
4. Encourage students to present their ideas and develops personality
5. Develop the skill of letter writing and report preparation.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Introduction to Communication: Meaning of Communication. Definition of Communication. Characteristics of Business Communication. Communication process. Variants of communication. Importance of communication. Principles of effective communication. Skill Development- Modern Media of Communication: Email writing	8 Hours
Unit II	Methods and Media of Communication: Written Communication – Meaning. Importance of written communication. Requisites of Effective written Communication. Oral Communication – Meaning. Importance of Oral communication. Requisites of Effective oral communication. Non-Verbal Communication – Meaning. Forms of Non-Verbal Communication. Importance of Non-Verbal Communication	12 Hours
Unit III	Business Correspondence: Need of Business Correspondence. Types of business letters. Essentials of business letter. Structure of business letter Layout, Form, Mechanical structure and punctuation etc. of a letter.	8 Hours

Unit IV	Job Applications and General Correspondence: Application for Jobs – Interview letters, Appointment letters. Reference letters. General Correspondence – Correspondence with Banks. Correspondence with Insurance companies and Correspondence with Government authorities.	10 Hours
Unit V	Report Writing: Meaning of Report. Common features of Business reports. Letter V/s Report. Presentation of reports. Requisites of a good report. Significance of Reports. Specimen of reports by Individuals and Specimen of Reports by Committees. Essentials of a good business report, preparing a report, forms of report, reports by individuals and committees	12 Hours

TEXT BOOKS:

1. Chaturvedi - Business Communication – Pierson, New Delhi
2. Pradhan and Takhur – Business Communication – Himalaya Publishing House, New Delhi
3. D.C. Mudabasappagol and Others – Business Communication Skills.

REFERENCE BOOKS:

1. I.I.B. Business Communications – (Macmillan India Limited)
2. Monipally, Business Communication – (TMH – New Delhi)
3. Tayler, Communication for Business – (Pierson, New Delhi)
4. Sen, Communication Skills – (PHI – New Delhi)
5. Rai and Rai – Business Communication – Himalaya Publishing House, New Delhi.
6. Madhukar R.K. – Business Communication – Vikas Publishing, New Delhi.
7. Scotour–Contemtory Business Communication–Wiley Dreamtek India Pvt. Ltd., New Delhi



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B. Com - II Semester

BCOM 223: BUSINESS MATHEMATICS - II

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Update and understands to emerge trend and techniques to compete globally.
2. Develop consistency in logical reasoning and ability of decision making.
3. Solve linear equations in two or three variables.
4. Use these tools to solve application problems in variety of settings ranging from business to economics.
5. Develop pupils with numerical skills needed in the field of research in Higher Education.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Permutations & Combinations. Applications	10 Hours
Unit II	Matrix & Determinants: Types of Matrices & Operations. Solution of linear equations by matrix method. Applications to Business Problems. Determinants – Properties. Solution of linear equations by determinant method. (Cramer's rule.)	12 Hours
Unit III	Mensuration, Surface area & Volume of solid figures	08 Hours
Unit IV	Calculus: Differential Calculus – Limit of a Function. Concept of Derivation, Second order derivative. Problems based on these. Cost function, Revenue function, profit function, Break-even point, Maxima & minima function. Applications of differentiation	12 Hours



	to business.	
Unit V	Integral Calculus-Concept of calculus.Definite integral & Applications to Business Problems.	08 Hours

Tests, Seminars, Home Assignments, Group Discussions,
Projects case study.

Internal Assessment

1. I Test : 10 Marks
2. II Test : 10 Marks
3. Home Assignment: 05 Marks
4. Project : 05 Marks

Total : 30 Marks

TEXT- BOOKS:

1. Sancheti & Kapoor – Business Mathematics, Sultan Chand & Sons, New Delhi.
2. N.K.Nag – Business Mathematics, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Dr. S. M. Shukla – Business Mathematics, Sahitya Bhavan, Agra.
2. Mittal & Aggrawal- – Business Mathematics, Sultan Chand & Sons, New Delhi.




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B. Com - II Semester

SPECIAL COMMERCE - II

(For Non - Commerce Students)

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Develop the understanding of different markets.
2. Develop the salesmanship skill.
3. Help to know different medias of advertisement.
4. Understand general principles of Insurance.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Foreign Trade – Import and Export documents and procedure.	10 Hours
Unit II	Internal Trade Documents – Enquiry – Quotation – Order – Invoice, Debit and Credit notes.	12 Hours
Unit III	Salesmanship – Qualities and types of salesman.	08 Hours
Unit IV	Advertising – Media of Advertisement – Advertising agencies.	12 Hours
Unit V	Insurance – Types and General principles.	08 Hours

TEXT BOOKS:

1. Principle and Practice of Commerce – J. Stephenson.
2. Essentials of Commerce – C. R. Krishnaswamy.



REFERENCE BOOKS:

1. Modern Commerce – Bhasham Y. M.
2. Text Book of Commerce – Sinha and Mugali.




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B. Com - II Semester

SPECIAL ACCOUNTANCY - II

(For Non - Commerce Students)

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Acquire conceptual knowledge of basic accounting.
2. Prepare final account.
3. Understand difference between capital and revenues.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	The Trial Balance – Meaning, Objectives and Preparation, Errors disclosed and not disclosed by Trial Balance – Rectification of errors.	10 Hours
Unit II	Adjusting Entries – Outstanding expenses, Accrued income, Prepaid expenditure, Income received in advance, Depreciation, Bad debts reserve, Internet on capital, and drawings, Closing stock, closing entries.	12 Hours
Unit III	Preparation of final accounts – Trading and Profit & Loss A/c, Balance sheet.	08 Hours
Unit IV	Accounts of Non-Trading Concerns – Capital and Revenue expenditure – Deferred Revenue Expenditure, Final accounts of Non-trading concerns.	12 Hours
Unit V	Preparation of Final accounts of Non-trading concerns.	08 Hours



TEXT BOOKS:


1. Introduction to Accountancy – T.S. Grewal.
2. Principles and Practice of Book keeping. V.A. Patil and Koralhalli.

REFERENCE BOOKS:

1. Advanced Mearners Accountancy. S.P. Iyenger
2. S.P. Jain and K.L. Narang – Basic Financial Accounting




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B. Com - II Semester

DEPARTMENT OF COMPUTER SCIENCE

**BCOM 226: COMPUTER APPLICATIONS IN BUSINESS-I
(COMPULSORY PAPER)**

(Revised (16) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50 Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to:

1. Impart basic knowledge about Computer Hardware & Software
2. Teach application of various packages to Business and Commerce
3. Introduce the application of Operating System
4. Train Office Applications like MS-Word, Power point

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Introduction to Computers Definition of Computers, History of Computers, Characteristics and limitation of Computers, Classification of Computers. Block structure of computer, Input devices, Output devices, Memory devices and other peripheral devices, multimedia. Software and types of software, Applications of Computers in IT enabled services – BPO, KPO, Call Centers.	10 Hours
Unit II	Operating System and Windows XP Operating Systems: Meaning, Definition, Functions and Types of Operating Systems – Batch Processing, Multi Programming, Time Sharing, On-Line and Real Time Operating Systems. Booting Process, Windows Operating System - Desktop, Start menu, Control panel, and Windows accessories	8Hours



Unit III	<p>Ms-Word-2013 and Ms-PowerPoint-2013 Introduction to MS Word 2007, Microsoft office bottom, quick access tool bar, Ribbon, working with: Home tab, insert, page layout. Mail merge, spelling and grammar</p> <p>Ms-PowerPoint-2013 Introduction to MS Power Point-2013, slides, themes, background, transition, Animations, set up, Slide show and silent features of MS-Power Point 2013</p>	10 Hours
Unit IV	<p>Introduction to Internet and Cyber Security Introduction to internet, basic internet terms, domain name system, services of internet, internet protocols, working of internet, applications of internet, email, advantages of email, search engines, internet security and privacy, cyber crimes and cyber laws. Computer Virus, Cryptography</p>	10 Hours
Unit V	<p>E-Commerce Overview of E-commerce, Definition, E-Business, benefits of E-commerce, Impact of E-Commerce on Business models. E-Commerce applications- Market forces influencing highway-Global information distributed networks. Consumer oriented E-commerce applications, Electronic payment system, types of payment systems (Credit Card, E-cash, Smart Card- Digital payments.) Risks in E-Payments, designing E-Payments, E-business applications, Internet bookshops, Internet banking, online share dealing grocery supply, software support, electronic newspaper and virtual auctions</p>	12 Hours

LAB WORK

Practical: Based on DOS Commands, Windows OS, MS -Word, MS-PowerPoint, Creation of email-ID and Internet Browsing.

Text Books:

1. V. Rajaram: Fundamentals of Computers.
2. Sinha P K: Computer Fundamentals and Concept of System.

REFERENCE BOOKS:

1. Melton Beth Microsoft Office Professional 2013
2. Randy Nordell Microsoft Office 2013: In Practice
3. Janice Reynolds The Complete E-Commerce Book
4. Ravi Kalakota Frontiers of Electronic Commerce

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ಕೆ.ಎಲ್.ಇ.ಸಂಸ್ಥೆಯ
ಲಿಂಗರಾಜ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಳಗಾವಿ (ಸ್ವಾಯತ್ತ)
ಕನ್ನಡ ವಿಭಾಗ
ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪತ್ರಿಕೆ-2
ಬಿ.ಕಾಂ. 201 : ಅವಶ್ಯಕ ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ
(With effect from 2016-17 and onwards)

ಬೋಧನಾ ಅವಧಿ : ವಾರದಲ್ಲಿ 5 ಗಂಟೆ

ಗರಿಷ್ಠ ಅಂಕಗಳು : 70+30

Outcomes ಫಲಿತಗಳು :

1. ಕನ್ನಡ ಕಥೆಗಳ ಅಧ್ಯಯನದ ಮೂಲಕ ರಸಾನಂದ ಪಡೆಯಲಾಗಿದೆ
2. ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ವೈಚಾರಿಕ ಮತ್ತು ನೈತಿಕ ಪ್ರಜ್ಞೆ ಬೆಳೆದಿದೆ.
3. ಸಂವಹನ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಸರಿಯಾದ ಓದುವ ರೀತಿ ಮತ್ತು ಮಹತ್ವ ತಿಳಿಯಲಾಗಿದೆ.
4. ಬರೆಯುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ವಿವಿಧ ರೀತಿಯ ಬರವಣಿಗೆಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳಲಾಗಿದೆ.
5. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗೆ ತಯಾರಿ ಮಾಡಿಕೊಳ್ಳುವುದನ್ನು ಅರಿಯಲಾಗಿದೆ.

ಭಾಗ

ಕಥಾ ಸಂವಹನ

1. ಕುಬಿ ಮತ್ತು ಇಯಾಲ - ಕೆ.ಪಿ. ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ
2. ಮೊಸರಿನ ಮಂಗಮ್ಮ - ಮಾಸ್ತಿ ವೆಂಕಟೇಶ ಅಯ್ಯಂಗಾರ
3. ಅಮಾಸ - ದೇವನೂರು ಮಹಾದೇವ
4. ದೇವಿ - ಶಾಂತಾದೇವಿ ಕಣವಿ
5. ನೆತ್ತರ ಕೊಡುಗೆ - ಬೆಟಗೇರಿ ಕೃಷ್ಣಶರ್ಮ

ಸಂವಹನ ಕನ್ನಡ

30 ಅಂಕಗಳು : 25 ಗಂಟೆಗಳು

ಓದುವ - ಬರೆಯುವ ಕೌಶಲಗಳು

01. ಓದುವ ಕೌಶಲಗಳು: (5 ಗಂಟೆ)

- 1.1 ಓದುವ ಪ್ರಕಾರಗಳು - ಓದುವಿಕೆಯ ಮಹತ್ವ
- 1.2 ಪಠ್ಯ ಓದುವುದು/ ಪ್ರಶ್ನೆಗಳನ್ನು ಕೇಳುವುದು/ ಉತ್ತರಿಸುವುದು
- 1.3 ಟಿ.ವಿ/ರೇಡಿಯೋಗಳಲ್ಲಿ ಓದುವ
- 1.4 ವಿವಿಧ ಉದ್ದೇಶಕ್ಕಾಗಿ ಓದುವ

02. ಬರೆಯುವ ಕೌಶಲಗಳು : (5 ಗಂಟೆ)

- 2.1 ಬರವಣಿಗೆಯ ಮಹತ್ವ, ಬರವಣಿಗೆಯ ದೋಷಗಳು
- 2.2 ಸೃಜನಶೀಲ ಬರವಣಿಗೆ
- 2.3 ಕಥೆ/ ಕವನ ವಸ್ತುವನ್ನು ಕೊಟ್ಟು ಬರೆಯುವುದು
- 2.4 ಲೇಖನ ಬರವಣಿಗೆ - ಅಂಕಣ/ ಲೇಖನ



2.5 ವರದಿ ಬರವಣಿಗೆ

2.6 ವ್ಯವಹಾರ ಕನ್ನಡ

2.7 ರೇಡಿಯೋ ಬರವಣಿಗೆ

03. ಸೃಜನ ಕನ್ನಡ : (10 ಗಂಟೆ)

1. ಡಿ.ಟಿ.ಪಿ

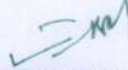
2. Email/ Internet/ Blog

04. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಲ್ಲಿ ಕನ್ನಡ : (5 ಗಂಟೆ)

ಕೆ.ಎ.ಎಸ್, ಐ.ಎ.ಎಸ್., ಎಫ್.ಡಿ.ಸಿ., ಬಿ.ಎಡ್., ಡಿ.ಎಡ್. ಶಿಕ್ಷಕರ ನೇಮಕಾತಿ, ಪೋಲೀಸ್ ಪರೀಕ್ಷೆಗಳ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಹೇಳುವುದು.




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DEPARTMENT OF ENGLISH

BA and B Com II Semester

Basic English

SYLLABUS

(With effect from 2016-17 and onwards)

Teaching hours per week – 5

Maximum Marks : 100 Marks
Semester End Examination : 70 Marks
Duration : 03 Hours
Internal Assessment : 30 Marks
Hours of Teaching : 50 Hours

Course Outcome

- CO 1: Pupils develop language skills
CO 2: They learn reading and writing skills
CO 3: Pupils learn application of grammar

UNITS	Syllabus	HOURS
Unit I	Selected S Part- A. Short Stories 1. A Work of Art-Anton Chekov 2. The False Gems-Guy de Maupassant 3. The Boss Came to Dinner-Bhishm Sahani 4. The Romance of a Busy Broker -O'Henry 5. A Friend in Need - Somerset Maugham 6. The Banker for Every Indian – Arundhati Bhattacharya 7. A Talk on Advertising – Herman Wouk	10 Hours
	One Act Play	10Hours
	Part- B. One Act Play	



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	Riders to the Sea –John Millington Synge	
Unit II	Writing Skill <ol style="list-style-type: none"> 1. Narrating Events, scenes, experiences 2. Describing objects/processes/people/places 3. Interpreting /information/chart/table/graph 4. Transcoding Dialogues 5. Writing Paragraph 	20 Hours
Unit III	Speaking Skill <p>Short Speeches</p> <ol style="list-style-type: none"> 1. Introducing Guest 2. Welcome Speech 3. Presidential Address 4. Vote of Thanks 	10 Hours

Reference

1. Kuhnke, Elizabeth. *Communication Skills for Dummies*. England: Johy Wiley and Sons Pvt Ltd, 2013. Print.
2. Sarada, M. *Word to Paragraph*. New Delhi: PHI Publishers, 2015. Print.
3. Seely, John. *Oxford Guide to Effective Writing and Speaking*. New Delhi: Oxford University Press, 2013. Print.
4. Dale, Carnegie. *The Art of Public Speaking*. New Delhi: Manu Publishers, 2013. Print.
5. Dr. A.K, Jain. DrPravin, Bhatia. *Professional Communication Skills*. New Delhi: S Chand Publishers, 2014. Print.




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DEPARTMENT OF ENGLISH

BA and B Com II Semester

Additional English

SYLLABUS

(With effect from 2016-17 and onwards)

Teaching hours per week – 5

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 03 Hours

Internal Assessment : 30 Marks

Hours of Teaching : 50 Hours

Course Outcome

CO 1: Students develop composition skill


CO 2: Students create artistic sensibility

UNITS	Syllabus	HOURS
Unit I	Unit-I- Drama The Merchant of Venice- William Shakespeare	30 Hours
Unit II	Unit-II- Creative Composition 1. Dialogue writing 2. Drafting and analysis of advertisement 3. Comprehension	20 Hours

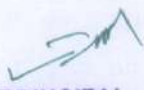


References

1. Narayanswamy, V.R. *Strengthen Your Writing*. New Delhi: Arihant Publishers, 2014. Print.
2. Seely, John. *Oxford Guide to Effective Writing and Speaking*. New Delhi: Oxford University Press, 2013. Print.
3. Wren and Martin. *English Grammar and Composition*. New Delhi: S.Chand Publishers, 2009. Print.


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KLE's Lingaraj College, Belagavi
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Department of Economics
B.Com: II-Semester
Subject: BCOM224-Managerial Economics-II
(w.e.f. 2016-17 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To develop analytical skills through integrating their knowledge of the economic theory with decision-making techniques.

CO 2: To enable the students to take decisions as a managerial economist.

CO 3: To help students to understand the various concepts relating to competitive markets.

CO 4: To enhance skills and acquaint students with pricing policies.

SI. No	Content	No. of Hrs
Unit I	Perfect Competition Market: Meaning and Classification - Perfect and Imperfect Competition - Market Equilibrium - Perfect Competition - Features - Price and Output Determination in Perfect Competition - Firm and Industry Short Run - Long Run - Shut Down Point	10 Hrs.
Unit II	Monopoly Meaning and Features- Price and Output Determination in Short Run and Long Run. Price Discrimination and its Types. Consequences of Monopoly - Control of Monopoly.	10 Hrs.
Unit III	Monopolistic Competition Features - Price and Output Determination in Short Run and Long Run. Product Differentiation and Selling Cost.Oligopoly - Features and Types- Kinked Demand Curve. A Case Study on Product Differentiation.	12 Hrs.
Unit IV	Pricing Methods Full Cost Pricing - Target Rate of Return Pricing; Marginal Cost Pricing - Going Rate Pricing; Customary - Sealed Bid Pricing - Pricing of a New Product; Skimming and Penetration Pricing Policy.	10 Hrs.
Unit V	Profit Functions of Profit - Accounting Profit and Economic Profit. Profit Policies - Break Even Point - Explanation in terms of Physical Units and Sales Value. Capital Budgeting - Demand for and Supply of Capital; Rationing of Capital.	10 Hrs.
	Tests, Field Visits, Home Assignments, Academic Counseling of Students	



Suggested Readings:

1. Varshney R L & Maheshwari - Managerial Economics, *Sultan Chand and Sons*, New Delhi, 2005.
2. Mithani D M - Managerial Economics, *Himalaya Publishing House*, Mumbai, 2003.
3. Chopra P N - Managerial Economics, *Kalyani Publishers*, New Delhi, 2002.
4. D. N. Dwivedi - Managerial Economics, *Vikas Publications*, New Delhi, 2002.
5. A.B.N. Kulkarni and A.B. Kalkundrikar, - Managerial Economics - II, R. Chand & Co. New Delhi, 2006
6. Dean Joel - Managerial Economics - PHI, New Delhi
7. Meterson and Lewis: Managerial Economics, PHI, New Delhi
8. Menta P.L - Managerial Economics - Text and Cases, S. Chand, New Delhi




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DEPARTMENT OF HINDI

B.COM 203: BASIC HINDI

Semester II

(w.e.f 2016-17)

Teaching hours per week – 05 : maximum Marks : 100 Marks
Semester end Examination : 70 Marks
Internal Assessment : 30 Marks

Course Outcome:

At the end of this course students will be able to:

- CO 1: Inculcate patriotism
- CO 2: Develop human values
- CO 3:Inculcate writing skill
- CO 4: Develop communication skill

प्र . 1 पाठ्य पुस्तक

काव्य सौरभ (कविता संग्रह) संपादक - डॉ . राजेश्वरी पाटील

UNITS घटक	Syllabusपाठ्यक्रम	HOURS घंटे
I	काव्य सौरभ (कहानियों का संग्रह) - डॉ राजेश्वरी पाटील	30
	जयशकर प्रसाद - 1)अशोक की चिंता 2)नाविक इस सूने तट पर	
	मैथिलीशरण गुप्त -- 1)पधारो , 2) सखी वे मुझ से कहकर जाते	
	सूर्यकांत त्रिपाठी निराला- 1)जागो फिर एक बार , 2)वर दे वीणा वादिनी	
	सुमित्रानंदन पंत- 1)हिमाद्रि , 2) भारत माता	
	सुभद्रा कुमारी चौहान - 1)ठुकरा दो आँसू धो करो 2) मेरा जीवन	



	महदेवी वर्मा - 1)मानव , 2) लहरों का निमंत्रण	
	रामधारी सिंह दिनकर - 1) झूठे पत्ते 2) ओ तुम इन्सान उठो	
II	II) अंतरवैयक्तिक संप्रेषण कौशल (Communication skills)	20
	खण्ड 1. लिखित कला (Writing Skill)	
	1) सुनने के बाद संवादों का लिप्यांतरण (Transcribing dialogues after listening)	
	2) समाचा पत्रों के लिए विविध कार्यालयों का लिखित रपट (Writing reports of various activities to news paper)	
	खण्ड 2. 1) घटना विवरण , संदर्भ , अनुभव आदि (Narrating events , incidents , experience etc)	
	2) वस्तुओं का विवरण , आंकडा , नाम , विवरण , सूची (Inter Preting , Information , Chart , table , graph , etc.)	
	खण्ड 3. लघु भाषण (Short Speeches)	
	1) अतिथि परिचय (Introduction of Guests)	
	2) स्वागत भाषण (Welcome Speech)	
	3) अध्यक्षिय भाषण (Presidential Address)	
	4) धन्यवाद ज्ञापन (Vote of Thanks)	

संदर्भ ग्रंथ Reference Books :

1. हिंदी के अधुनिक प्रतिनिधी कवि - डॉ द्वारिका प्रसाद सक्सेना , विनोद पुस्तक मंदिर , रागेय राघव मार्ग आग्रा -2
2. हिंदी के आधुनिक प्रतिनिधि कवि - प्रो . सुरेश अग्रवाल
3. हिंदी साहित्य का इतिहास - डॉ . रामचंद्र शुक्ल नागरी प्रचारणी सभा
वाराणसी
4. हिंदी साहित्य का इतिहास - संपादक , डॉ नगेंद्र मयूर पेपर बैक्स , नई दिल्ली

QUESTION PAPER PATTERN



Section A.

1. Objective type questions (12 Out of 10) 1x10 = 10
2. Competition questions (2 Out of 4) 2x5=10
3. Reference to context annotations explanation of verses (2 Out of 4) 2x5=10
4. Essay type question (1 Out of 3) 1x10 = 10

Total Marks 40

Section B

1. Short notes (2 Out of 4) 2x5=10
2. Questions based skill development (2 Out of 4) 2x5=10
3. Essay type questions (1 Out of 2) 1x10 = 10

Total Marks 30

Internal Assessment

1. Internal assessment of the students (Candidate) shall done by valuation of two (2) internal test , each test carries ten marks i.e. (10 + 10) = 20 . tutorials , projects , assignment in academic activities (6 + 4) = 10
2. Ten marks (10) awarded for class participation (attendance) Marks

Total Marks 30

Total Marks - 40 + 30 + 30 = 100 Marks



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KLE SOCIETY'S
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B. Com - III Semester
BCOM320: CORPORATE ACCOUNTING - I
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Apply the provisions of Companies Act for issue of shares and Accounting Procedure
2. Construct the financial statements of company within the frame work.
3. Collect samples of liquidator's final statement of accounts.
4. Understand the Various Conceptual Aspects of Accounting Standards
5. Understand the applicability of various Accounting Standards

SYLLABUS

Unit	TOPICS	No. of Hours
I	Issue of share: Accounting aspects of issue of shares- equity shares, sweat equity shares and Bonus shares at par, premium and discount.	10
II	Company Final Accounts: Need and Significance, Legal provisions, Provision for depreciation, Set off profits and losses, Provision relating to maintain of accounts managerial remuneration, Divisible profits, Guidelines on bonus issue, Transfer of profits to reserves and payment of dividend out of reserves and preparation of final accounts. Accounting treatment of tax provision- Vertical financial statements.	14



III	Liquidation of Companies: Meaning and types of liquidation; Liquidation v/s winding-up; Legal provision relating to liquidation; Consequences of winding-up, Overriding preferential payments and preferential creditors payments; Preparation of liquidator's final statement of accounts.	10
IV	Accounting Standards (Part I) <ul style="list-style-type: none"> • AS 1 Disclosure of Accounting policies • AS 2 Valuation of Inventories • AS 3 Cash Flow Statement • AS 4 Contingencies and Events Occurring after the Balance Sheet Date • AS 5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies • AS 6 Depreciation Accounting 	08
V	Accounting Standards (Part II) <ul style="list-style-type: none"> • AS 8 Accounting for Research and Development (AS-8 is no longer in force since it was merged with AS-26) • AS 9 Revenue Recognition • AS 10 Accounting for Fixed Assets • AS 11 The Effects of Changes in Foreign Exchange Rates (revised 2003), • AS 12 Accounting for Government Grants • AS 13 Accounting for Investments 	08

Text Books:

1. Dr. M. B. Kadkol - Corporate Accounting, Renuka Prakashan,
2. Dr. T. N. Godi – Corporate Accounting
3. Dr. G. B. Baliger – Corporate Accounting, Ashok Prakashan, Hubli

Reference Books:

1. S.N.Maheshwari-Advanced Accounting vol.II, Vikas Publishing House, New Delhi.
2. R.L.Gupta & Radhaswamy – Advanced Accounting vol.II, Sultan Chand & Sons, New Delhi.
3. S.M.Shulka - Advanced Accounting, Sahitya Bavan, Agra.
4. Jain & Narang – Advanced Accountancy.vol.II Kalyani, New Delhi.
5. Shulka & Grewal – Advanced Accountancy.vol.II S Chand & Sons, New Delhi.
6. Patil & Koralhalli – Financial Accounting.
7. M.B.Kadkol – Corporate Accounting.
8. Advanced Accounting - Ashok Sehgal
9. Advanced Accountancy - S.K. Paul.

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B. Com - III Semester

BCOM328 - MANAGEMENT OF BANKING OPERATIONS
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Basic Concepts of Money and Banking System.
2. Realize the Importance of Banking in day-to-day life.
3. Develop the Practical Operation of Bank Accounts.
4. Acquaint with the Modern Functions and Services of Banking
5. Develop technological aspects in E-banking, plastic money, etc.

SYLLABUS

Unit	TOPICS	No. of Hours
I	Bank and Banker: Meaning of Bank, Banking and Banker, Origin of Banks, Early History of Banking and Types of Banks and their Functions in brief. Functions of Commercial Banks, a) Traditional Functions: Primary and Secondary (in brief only). b) New Services or Modern Functions: New schemes for accepting deposits, Home loan account for housing finance, Automatic extension deposit scheme, Personal loan scheme, Loan participation, Schemes for financing Small scale industries, Educational loans, Schemes for financing agriculture development, Loan for self employment. Lock box and night safe service, Teller system, Bid-Bonds and performance guarantees, Technical advice, Mobile	12



	banking and Extension-counter services, NRE & NRI accounts. Tax consultancy, Rural card or Green cards, Biometric ATM and Micro ATM.	
II	Banker and Customer Relationship Meaning of Customer, Relationship between Banker and Customer- General and Special Relationship-Changing profile of Banker- Customer relationship in recent times.	08
III	Crossing and Endorsement of Cheques: Meaning and types of cheques-Open and cross cheques, Methods of Crossing: General Crossing and Special Crossing. Holder and Holder in due course, Marking of cheques and material alteration Magnetic Ink Character. Recognition (MICR) of Cheques and Drafts. Endorsement-Meaning, Kinds of and Rules for Endorsement.	12
IV	Lending Criteria Factors limiting levels of advances, Liquidity, Security & Profitability. Modes of advancing: Charge, Lien, Pledge, Hypothecation, Mortgages. KYC, Loan Processing system	08
V	Technology in Banking : Concept of electronic banking, Significance of electronic banking. Types of Electronic Banking System: Smart Cards and Electronic Payment System, Risk and Electronic Payment System, E-wallets, payment banks, Real Time Transactions, RTGS, NEFT and Cyber law Act 2000 basic concepts.	10

Text Books::

1. Maheshwari S.N- Banking Law and Practice. Kalyani Publisher, New Delhi.
2. Shekar K.C- Banking Theory, Law and Practice.

Reference Books:

1. Sundaram KPM- Money, Banking and International Trade.
2. Varshney- Banking Law and Practice, Sultan chand and Sons, New Delhi
3. G.B.Baligar- Banking Law and Practice, Ashok Prakashan, Hubli.
4. Lall Nigam B.M- Banking Law and Practice, Konark Publisher, New Delhi

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B. Com - III Semester

BCOM326 - PRINCIPLES OF MANAGEMENT
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Basic Concepts of Management and its Scope.
2. Impart knowledge of Planning, Organizing, Controlling and Decision Making
3. Develop Personality, Communication and Co-ordinating regarding managing their own affairs.
4. Adopt different controlling techniques to improve the efficiency
5. Gain confidence in every task of their work life.

SYLLABUS

Unit	TOPIC	No. of Hours
I	Nature and scope of Management Meaning and definition of management, Characteristics of Management, Scope of management, Function of management in brief, Evolution of management Thought:-Contribution of F.W Taylor and Henry Fayol.	12
II	Planning Meaning, Nature and Importance of Planning and Strategic planning, Planning Process, Types of Plans, Advantages and Disadvantages of Planning.	10
III	Organizing Meaning, Nature & Importance of organizing, Authority, & Responsibility.	10




	Delegation & Decentralization, Types of Organization Structure, Merits & Demerits of organizing, Structure- Authority, responsibility & Accountability. Responsibilities to be delegated and not to be delegated.	
IV	Directing & Motivation Directing-Meaning, Nature & Characteristics, Elements of directing, Leadership-Meaning, Types, Importance & characteristics, success stories of Leaders Motivation- Meaning, Nature & Importance, Theories of Motivation- Maslow's, Theory X & Theory Y, Vroom's Expectancy Theory and Analysis of Michael Porter's Five Forces model	08
V	Contribution and Controlling Co-ordination-Meaning & Nature of Co-ordination, Techniques of Co-ordination. Controlling- Meaning, Nature & Importance of Controlling, Budgetary & non-Budgetary techniques of Controlling. Strategic control system, auditing system, feedback and information system	10

Text Books:

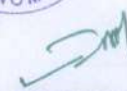
1. Sharma & Gupta - Principles of Management, Kalyani Publishers, New Delhi.
2. Y. k. Bhushan - Business Organisation & Management, Sultan Chand & Sons, New Delhi.

Reference Books:

1. S. C. Saxena - Business Administration & Management, Sahitya Bhavan, New delhi.
2. Stoner - Principles of Management, Pearsons, New Delhi.
3. Manmohan Prasad - Principles of Management, HPH, New Delhi.
4. C. B. Gupta- Principles & Practice of Management, Sultan Chand & Sons, New Delhi.


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B. Com - III Semester

BCOM327: BUSINESS ENVIRONMENT AND ETHICS

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the concept, significance and changing dimensions of business ethics and environment
2. Identify various types of economic environment and for scanning the environment
3. Gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
4. Appreciate the importance and impact of changing laws and regulations on a business firm. Learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.
5. Understand the importance of multinational corporations, foreign collaborations and international institutions in business.

SYLLABUS

Unit	TOPICS	No. of Hours
I	Business, Ethics and Environment: Business ethics meaning, need, values and ethics, Characteristics of modern business, Concept and nature of Business Environment. Characteristics of environment. Micro and Macro environment, Major players in the environment, Components of environment, Linkage Between business and environment, Impact of business environment on Business	12



	decisions, process of environment analysis for business decisions. The Concept, nature and elements of technological environment and economic effect of technology in business	
II	Economic Environment: Concept and nature of economic environment, critical elements of economic Environment, economic factors-growth strategy, basic economic system, Economic planning. Industry. National income and per capita income, Industrial policy, New Economic Policy, Arguments for and against LPG.	10
III	Political and Legal Environment Concept and nature of political and legal environment, components of Legal and political environment, linkage between political and legal Environment and business. Economic role of government, regulatory Role, entrepreneurial role, planning role, state intervention in business, Pros and cons of intervention. An overview of important pieces of legislation Such as company laws. The Securities Contract (Regulation) Act 1956, Securities and Exchange Board of India Act 1992, Consumer Protection Act 1986	10
IV	Socio- Cultural Environment Concept and nature of socio-cultural environment, components of socio-Cultural environment, Social responsibility in Business, Arguments for and against social responsibility, social audit. Business participation in cultural affairs.	10
V	Corporate Social Responsibility Corporate Social Responsibility- Best practices of Corporate, Legal provisions and Model reports on CSR of few Listed companies.	08

Text Books:

1. Ashwathappa- Essentials of business environment Hph,Mumbai.
2. Jain and verma- business environment, sahitya bhavan,Agra.

Reference Books:

1. Cartwright-Mastering Business Environment, Palgrave Macmillan, New Delhi.
2. Sundaram & Black- Business Environment, PHL, New Delhi

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B. Com - III Semester

BCOM321: COMPUTER APPLICATION IN BUSINESS - II
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Illustrate the features of MS Excel
2. Explain the different applications using MS Excel.
3. Infer mailing etiquettes.
4. Explain different database concepts using MS Access
5. Learn the about the HTML Programmes and Web Pages.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Introduction to MS Excel Features of MS Excel -Spreadsheet / worksheet, workbook, cell, cell pointer, cell address etc - Parts of MS Excel window – Saving, Opening and Closing Workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting - Auto Fill – Formulas and its advantages – References: Relative, absolute and mixed	10 Hrs
Unit II	Working with MS Excel Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros: Meaning and Advantages of macros, relation, editing and deletion of macros – Data Sorting, Filtering, Validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports and VLook-up, HLook-up.	10 Hrs
Unit III	DBMS Database Systems –File Oriented Systems – DBMS, Features of	10 Hrs



	DBMS, Types of Database, Advantage and Disadvantage of Database, Database Models, Key Constraints, Relationships, Entity relationship models, schemes, sub Schemes and instances, Database Language - Role of Data Base Administer, Database Security and Integrity. (Introduction to RDBMS, Comparison with DBMS)	
Unit IV	MS Access 2013 Introduction to MS ACCESS 2013, data base terms, creating a new database, creating a table, data types, manage tables, primary key, table relationships, managing a data, create form, report generation.	10 Hrs
Unit V	Introduction to Web Designing Introduction, HTML editors, HTML Document Structure. HTML tags, Formatting Text in HTML, FONT and other tags. Paragraph tags, Adding graphics to web pages, Adding links to web pages, external and internal links. Using tables in HTML documents, adding list to web pages. Adding frames to web pages, HTML forms, Marquee tag, Image maps, SGML. Creating web page using web page wizard.	10 Hrs

LAB WORK:

Practical: MS Excel, MS Access

TEXT BOOKS:

1. S. V. Sanaki and C. A. Biradar, : Computer Applications Sumatheendra Book Distributors, Hubli

REFERENCE BOOKS:

1. Misty E. Vermaat, "Enhanced Discovering Computers & Microsoft Office 2013. A Combined Fundamental Approach", 1st Edition.
2. Wallance Wang, "Microsoft Office 2013 for Dummies".
3. Ramez Elmasri and Shamkant B.Navathe, "Fundamentals of Databse System", 5th Edition.
4. G. Manjunath, "Computer Basics", Vasan Publications, 2014 Edition.
5. Dick Oliver and Michael Morison, "Sams Teach Yourself HTML & XHTML in 24 Hours", 6th Edition.
6. Morrison M, "HTML & XML FOR BEGINNERS", 1st Edition.
7. Swarup K.Das, "Handbook of Computer Science", Wisdom press, 2012 Edition.

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B. Com - III Semester

BCOM322: BUSINESS STATISTICS - I

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Basic Concepts of Statistics.
2. Learn the Classification of Statistical Data and Tabulation.
3. Calculate Measures of Central Tendency for the given data.
4. Obtain the Solutions of Measures of Dispersion with simple problems.
5. Study the concept of regression and properties of correlation and regression coefficients.

SYLLABUS

Unit	TOPIC	Hours
I	Introduction to Statistics a. Origin, Meaning, Definitions, Scope and Limitations of Statistics. b. Statistical Investigation: Planning of investigation, Collection of data, c. Primary and Secondary Data. Methods of collecting Primary data. Types of Data: Ordinal and Nominal. Sources of sec .data d. Population & sample. Census & sampling ,types of sampling.	10 Hours
II	1) Classification & Tabulation Classification of a statistical data, a) meaning, object, basis of classification b) Tabulation: meaning, purpose of construction of tables, structure of a table, rules for forming a table, parts of a good statistical table, Construction of blank and numerical tables c) Formation of a frequency distribution (with inclusive and exclusive	10 Hours



	<p>classes), Construction of cumulative frequency distributions.</p> <p>2) Diagrammatic & Graphical representation of data</p> <p>3) one dimensional diagrams; simple, component, multiple, percentage, deviation bar diagrams, two dimensional diagrams : pie diagram.</p> <p>b) Graphical presentation of a frequency distribution: Histogram, frequency polygon, frequency curve, Ogive curves of less than type and more than type, location of median, partition values and mode from suitable graph</p>	
III	<p>Measures of Central Tendency</p> <p>a) Meaning of central tendency and measure of central tendency, Ideal characteristics for a measure of central tendency,</p> <p>b) Definition, formulae of arithmetic mean, geometric mean, harmonic mean, median and mode for ungrouped data and grouped data. Properties of arithmetic mean Partition values, quartiles, deciles and percentiles formulae, merits and demerits of various measure of central tendency and Applications of Averages.</p>	10 Hours
IV	<p>1. Measures of Dispersion</p> <p>a) Meaning of dispersion, need for dispersion, absolute and relative measures, range, quartile deviation, mean deviation, standard deviation and variance, definition, merits & demerits, coefficient of variation, properties of measures of dispersion and applications of measures of dispersion.</p> <p>2 .Skewness And Kurtosis</p> <p>a) Meaning of skewness, definition of skewness, types of skewness, absolute and relative measures, Prof. Karl Pearson's coefficient of skewness, Prof. Bowley's coefficient of skewness and applications of skewness, Meaning of kurtosis, types of kurtosis.</p>	10 Hours
V	<p>1) Correlation</p> <p>a) Meaning, types of correlation</p> <p>b) methods of measuring correlation : scatter diagram, Karl Pearson's coefficient correlation, and properties (without proof), numerical problems. Spearman's rank correlation coefficient between attributes with ties and without ties</p> <p>2) Regression</p> <p>a) Meaning of regression, difference between correlation and regression.</p> <p>b) regression equation of X on Y and Y on X, regression coefficient,</p>	10 Hours

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B. Com - III Semester

BCOM323: COMMERCIAL ARITHMETIC

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Learn and illustrate the rapid methods of calculation-indices and logarithms.
2. Study and work with simple ratios
3. Calculate understand the profit and loss and also percentages
4. Learn the concepts of commission, brokerage and discounts.
5. Understand the basic terminologies of taxes and insurance

SYLLABUS

Unit	TOPICS	Hours
I	a. Rapid Methods of Calculation b. Indices c. Logarithms	10 Hours
II	Ratio, Proportion and Percentages	10 Hours
III	Profit and Loss	10 Hours
IV	Commission, Brokerage and Discount	10 Hours
V	Taxes and Insurance	10 Hours



	definition, properties of regression coefficient (without proof), properties of regression lines, examples illustrating them. Applications	
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TEXT BOOKS:

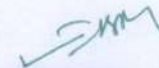
1. S. C. Gupta : Fundamentals of Statistics
2. R. H. Dhareshwar : Business Statistics – Volume 1 ..
3. Raj Mohan : Statistics – Volume 1 & 2

REFERENCE BOOKS:

1. Shenoy & Sahai : Business Statistics
2. Levine : Statistics for Managers using Microsoft Excel.
3. G. Srinivasa / Deepa George : Business Mathematics & Statistics
4. R. S. Agarwal : Quantitative Aptitude




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DEPARTMENT OF ENGLISH

BA III Semester

Basic English

SYLLABUS

(With effect from 2017-18 and onwards)

Teaching hours per week – 5

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 03 Hours

Internal Assessment : 30 Marks

Hours of Teaching : 50 Hours

Course Outcome

CO 1: Students will improve writing Skill

CO 2: Pupils will be acquainted with English Speech Sounds

CO3: Students discover innate leadership qualities and learn how to be a responsible entrepreneur

CO 4: Pupils learn to transcribe the words

UNITS	Syllabus	HOURS
Unit I	Text: A Collection of Prose and Poetry <ul style="list-style-type: none">• 'A Letter to My Son's Teacher' Abraham Lincoln• A Prayer for My Daughter: W B Yeats• Education: Indian and American Anurag Mathur• Diamond Dust Anita Desai• Steve Jobs : Apple's Visionary John Markoff• T N Sheshan: A Reformer Meera Johri	30 hrs



Unit II	Grammar and Composition 1 Use of Preposition and Articles (Remedial work) 2 Picture Based Dialogue Writing 3 Pen Portrait	10 hrs
Unit III	Phonetics 1. Introduction to English speech sounds 2. Transcription of Words	10 hrs

Reference

- Academic Writing - IlonaLeki
- A little book of Language – Debit Christoll Longman
- A Text of English Phonetics for Indian Students – P Balasubbramanian
- John Lyons, Language and Linguistics (Chapters 1,2,6 and 9)
- From writing to composing – Beverly Iyron and Corroking - Cambridge



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KLE's Lingaraj College, Belagavi
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Department of Economics
B.Com: III-Semester
Subject: BCOM324-Monetary Economics
(w.e.f. 2017-18 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To enhance understanding of Money, Value of Money and Supply of Money in Indian context.

CO 2: To make them aware about Indian Money Market, Commercial Banking and working of Reserve Bank of India.

CO 3: To familiar with the concepts like inflation, deflation, stagflation and measures to control inflation.

CO 4: To analysis the Balance Sheet of a Bank, Liabilities and assets of Banks.

Unit	Content	No. of Hours
Unit I	Money-Meaning and Functions of Money – Money and Near Money – Supply of Money - M1, M2, M3 and M4. Value of Money – Meaning - Measurement of Value of Money –Consumer Price Index Numbers – Simple and Weighted - Quantity Theory of Money – Cash Transaction and Cash Balance Approach.- Digital Money: meaning and its instruments- Demonetization - Concept and Consequences.	15 Hrs
Unit II	Inflation and Deflation –Meaning and Causes; Demand Pull and Cost Push Inflation, Effects of Inflation, Control of Inflation; Deflation Meaning – Causes of Deflation, Inflation Vs Deflation, Stagflation –Meaning.	08 Hrs
Unit III	Business Cycles – Meaning, Features and Phases;Hawtrey's Monetary and Keynes' Non-Monetary Theories, Control of Business Cycles.	09Hrs
Unit IV	Money Market– Meaning, Structure and Defects of Indian Money Market; Banking -Meaning and Functions of Commercial Banks, Liquidity Vs Profitability, Credit Creation - Analysis of the Balance Sheet of a Bank	12 Hrs
Unit V	Reserve Bank of India – Traditional functions and Promotional Role- Methods of Credit Control – Quantitative and Qualitative Methods- Reforms in Indian Banking System.	08 Hrs
Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc		

SUGGESTED READINGS:



- **M.L.Seth** : Money Banking and International Trade - Laksmi Agarwal Educational Publications, Agra
- **K.P.M. Sundaram** : Money Banking and International Trade – S.Chand & Co New Delhi
- **A.B. Kalkundrikar**: Monetary Economics – R.Chand& Co.
- **Paul R.R.** : Monetary Economics –Kalyani Publishers
- **Sethi T.T.** : Monetary Economics - S.Chand& Co.
- **Jingan M.L.** : Money Banking and International Trade - Publications Ltd. New Delhi
- **Geoffrey Crowther**: An Outline of Money
- **Robertson D.** : Money
- **De Kock M.H.** : Central Banking
- **Chandler L.V** : The Economics of Money and Banking Reserve Bank of India Bulletin (Various Issues) – Mumbai



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B. COM. – III Semester Syllabus

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B.COM. - III Semester

Kannada MIL

SYLLABUS

BCOM301: - SAMAKALINA KANNADA SAHITY PATARIKE-III

(With effect from 2017 -18 To 2019-20)

Teaching hours per week – 5

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 3 Hours

Internal Assessment : 30 Marks

Outcomes:

1. ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸಲಾಗಿದೆ
2. ಕನ್ನಡ ಸಾಹಿತ್ಯದ ಅಧ್ಯಯನದ ಮೂಲಕ ರಸಾನಂದ ಪಡೆಯಲಾಗಿದೆ
3. ಕನ್ನಡ ಕಥೆಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಅರಿವು ಹೆಚ್ಚಿದೆ
4. ಕನ್ನಡ ಜನಪದ ಕತೆಗಳ ಬಗ್ಗೆ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ

Unit	Syllabus Proposed for the Academic year 2016-17
I	ಕಥಾ ಸಾಹಿತ್ಯ 1. ಯುಗಾದಿ-ವಸುಧೇಂದ್ರ 2. ಭಾರತ ಭಾಗ್ಯವಿದಾತ-ಮಹಂತೇಶ ನವಲಕಲ್ಲ 3. ಬದುಕು ಕಾಯುವುದಿಲ್ಲ-ನೇಮಿಚಂದ್ರ 4. ಪಂಥ ಗೆದ್ದವಳು-ಜನಪದ ಕಥೆ 5. ಸಿಂಹನ ಮಡದಿ-ಜನಪದ ಕಥೆ

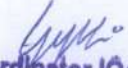


II

ಭಾಗ-II
ಕಾವ್ಯ

1. ಅನಿಕೇತನ
-ಕುವೆಂಪು
2. ಪುಟ್ಟ ವಿಧವೆ
-ದ.ರಾ. ಬೇಂದ್ರೆ
3. ತಂಗಿ ಹುಟ್ಟಿದಳು
-ಸವಿತಾ ನಾಗಭೂಷಣ
4. ಬತ್ತಲಾರದ ಗಂಗೆ
-ಎಂ. ಗೋಪಾಲಕೃಷ್ಣ ಅಡಿಗ
5. ಪ್ರೀತಿ ಇಲ್ಲದ ಮೇಲೆ
-ಜಿ.ಎಸ್. ಶಿವರುದ್ರಪ್ಪ
6. ಹುಲ್ಲು
-ಚೆನ್ನವೀರ ಕಣವಿ
7. ಅಮ್ಮ ಆಚಾರ ಮತ್ತು ನಾನು
-ಕೆ.ಎಸ್. ನಿಸಾರ ಅಹಮದ
8. ಕೆಳದಿಯಾಗು ಪ್ರಿಯೆ
-ಎಚ್. ಎನ್. ಶಿವಪ್ರಕಾಶ
9. ಧನ್ಯವಾದಗಳು
-ಲಲಿತಾ ಸಿದ್ದಬಸವಯ್ಯ
10. ಆ ಮರಾ ಈ ಮರಾ
-ಚಂದ್ರಶೇಖರ ಕಂಬಾರ




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B. Com IV Sem

BCOM423: COMMERCIAL ARITHMETIC II

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Concept of Simple Interest and Compound Interest.
2. Understand Installment Buying and Annuities.
3. Learn the Concept of Partnership and able to solve the Problems on Partnership.
4. Implement the knowledge of Joint Stock Companies in real life.
5. Solve Work Problems involving Speed. Calculate time taken given speed and distance travelled. Interpret speed as the distance travelled per unit of time.

SYLLABUS

Unit	TOPICS	Hours
I	Simple & Compound Interest, Depreciation	10 Hours
II	Installment Buying and annuities	10 Hours
III	Partnership a) Sharing of profit and losses b) Interest on capital drawings c) Calculation of goodwill on admission of new partner	10 Hours
IV	Joint Stock Companies a) Shares & Stocks b) Issue and redemption of debentures c) Payment of Dividend d) Issue of bonus share	10 Hours
V	Time & Work, Time & Distances	10 Hours

TEXT BOOKS:



1. Iyer and Berry – Commercial Arithmetic

REFERENCE BOOKS:

1. Shenoy & Sahai : Business Statistics
2. Levine : Statistics for Managers using Microsoft Excel.
3. G. Srinivasa / Deepa George : Business Mathematics & Statistics
4. R. S. Agarwal : Quantitative Aptitude




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B. Com IV Sem
BCOM422: BUSINESS STATISTICS II
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Make analysis of Time Series and Measurements Of Secular Trend
2. Learn and practice the concept of index numbers, price relatives' method, tests and cost of living price index numbers
3. Understand the concept, approaches and laws of probability
4. Understand the random variables and mathematical expectations
5. Learn types of theoretical distribution- binomial, poison and normal distribution

SYLLABUS

Unit	TOPICS	Hours
I	Analysis of Time series: Definition of time series, examples for a) Time Series, Components of Time Series, Illustrations, Utility b) Measurement of Secular Trend: Graphic Method, Method of Moving Averages, Least Squares Method – Fitting of Linear, Quadratic & Exponential Trend to The Data	10 Hours
II	Index Numbers: a) Definition, Uses and Limitations of an Index number, Methods of Constructing Index Numbers of Price and Quantities, Problems Involved in The Construction of Index Numbers, Types of Index Numbers - Price, Quantity & Value b) Simple Aggregate and Price Relatives Method, Weighted Aggregate and	15 Hours




	<p>Weighted Average of Relatives Method, Important Types of Weighted Index Numbers: Laspeyre's, Paasche's, Marshall- Edgeworth, Fisher's, Method of Obtaining Price and Quantity Index Numbers,</p> <p>c) Tests for Index Numbers, Time Reversal Test, Factor Reversal Test for Index Numbers,</p> <p>d) Cost of Living Price Index Number: Problems involved in the Construction of Cost Of Living Index Number, Uses, and Limitations, Aggregative Expenditure Method and Family Budget Method for The Construction of Cost of Price Index Numbers.</p>	
III	<p>Elements of Probability:</p> <p>a) Introduction to Probability, Random experiment, Sample space & events,</p> <p>b) Classical, Statistical & Axiomatic approaches to probability.</p> <p>c) Statements of complimentary law & additive laws of probability, conditional probability & multiplication theorem</p>	10 Hours
IV	<p>Random variables and Mathematical Expectation:</p> <p>a) Definition of a Random Variable, Probability Mass Function, Joint & Marginal Probability Functions.</p> <p>b) Mathematical Expectation & Variance of A Discrete Random Variable.</p> <p>c) Statements of Addition & Multiplication Theorems of Expectation</p>	15 Hours
V	<p>Theoretical Distributions:</p> <p>a) Definition, Example, Properties and Applications of Binomial Distribution, Poisson Distribution and Normal Distribution.</p>	

TEXT BOOKS:

1. S. C. Gupta : Fundamentals of Statistics
2. R. H. Dhareshwar : Business Statistics – Volume 1 ..
3. Raj Mohan : Statistics – Volume 1 & 2

REFERENCE BOOKS:

1. Shenoy & Sahai : Business Statistics
2. Levine : Statistics for Managers using Microsoft Excel.
3. G. Srinivasa / Deepa George : Business Mathematics & Statistics
4. R. S. Agarwal : Quantitative Aptitude


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B. Com - IV Semester

BCOM421: COMPUTER APPLICATION IN BUSINESS –III
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Develop the Concept of Algorithm, Flow Charts and C –Programming.
2. Learn Constants, Variables, Data Types, Operators, Expressions and Mathematical Functions of “C” Programming
3. Analyze the Decision Making, Branching and Looping with example programs.
4. Learn Functions of Passing Value, Structure and Union

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Algorithms, Flowcharts and C- Programming Steps involved in Problem Solving, Problem Definition, Analysis, Algorithms, Flowchart, Pseudo Code Coding, Running the Program, Debugging, and Testing Documentation.	5 Hrs
Unit II	Overview of ‘C’ Introduction, Importance of ‘C’ Sample ‘C’ programs, Basic Structure of ‘C’ Programs, Programming Style, Executing a ‘C’ Program. Constants, Variables and Data types: ‘C’ Tokens, Keywords, and Identifiers Constants, Variables, Data Types, Declaration of Variables, Assigning Values of Variables, Defining Symbolic Constants. Operators and expressions: Arithmetic Operators, Relational Operator, Logical Operator, Assignment Operator, Increment and Decrement Operator, Conditional Operator, Bitwise Operator, Special Operator, Some Computational Problems, Type Conversion in Expressions, Operator Precedence and Associativity. Mathematical functions managing input and output operator: Input and Output Statements, Reading A Character, Writing Characters, Formatted Input Formatted Output Statements.	20 Hrs

<p>Unit III</p>	<p>Decision Making, Branching and Looping Decision making IF statements, simple IF statements, IF Else Statements, Nesting of IF ELSE statements, ElseIF ladder, Switch statement operators, GOTO statement. For loop and example programs, While and example programs, Do While Loop and example programs. Arrays and string: One Dimensional Array, Two Dimensional Arrays.</p>	<p>15 Hrs</p>
<p>Unit IV</p>	<p>Function, Structure and Union Functions: Function call by passing value, Function call by returning value, Function call by passing and returning value and recursion. Structure: Structure, Array in Structures, Structure with Array, Difference between array and Structure. Union: Union, Difference between structure and union, Strings, File Handling.</p>	<p>10 Hrs</p>

LAB WORK

Practical: C programs

TEXT BOOK:


1. Balguruswamy, "Programming in ANSI C", Tata McGraw Hill Education Pvt. Ltd, 6th Edition.
2. P.N.Vasu, "Computer Fundamentals and C Programming", Vikasa Publishing House Pvt. Ltd, 1st Edition 2011.

REFERENCE BOOKS:

1. Ashok N. Kamathane, "Programming with ANSI and Turbo C", Pearson Education, 4th Impression 2008
2. Paul Deitel and Harvey Deitel, "C How to Program", Bharat Prakashan, 6th Edition"
3. Herbert Schildt, "C: The Complete Reference", Tata McGraw Hill Education Pvt. Ltd, 4th Edition
4. P.B.Kotur, "Computer Concepts and C Programming", Sapna Book House (P)


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B. Com - IV Semester
BCOM428: FINANCIAL MANAGEMENT

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Nature and Scope of Financial Management
2. Understand the basic concept of Time Value of Money.
3. Construct the Proposal of Capitalization and Capital Structure.
4. Evaluate the Long-Term Projects and make the decision on same
5. Identify the requirements of working capital and Financing and Investing Policies

SYLLABUS

Unit	Contents	No. of Hours
I	Nature and Scope of Financial Management: Meaning and definition of financial management – evolution of financial management-Scope and significance –finance function-approaches of finance function-relationship of financial management with other functional areas of business-objectives of financial management	10
II	Time Value of Money: Basic concepts - Future Value - Present Value - Comparison between Present Value and Future Value; Multiple Cash Flows - Future Value of an Ordinary Annuity - Future Value of Annuity Due - Present Value of Annuity.	08
III	Capitalization, Capital Structure and Cost of Capital: Financial Plan: Meaning, Definition and objectives of a Sound Financial Plan – Determinants of Financial Plan, Steps on Financial Planning. Capitalization: Meaning, Concepts and Types; theories of	14



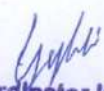
	<p>capitalization – Over capitalization, Under Capitalization and Fair Capitalization; Merits, Demerits and Remedies.</p> <p>Capital Structure and Financial Structure: Significance of Capital Structure, Optimal Capital Structure, Operating and Financial Average-Point: Financial Break Even Point, computation of E.P.S. and Evaluation of Financial Plans</p> <p>Cost of Capital: Meaning and Definition – classification, computation of Specific Cost of Capital: Cost of Equity, Cost of Debt, Cost Of Retained Earnings, and Cost of Preference Shares. Cost of Debt Before Tax and After Tax – Weighted Average Cost of Capital and Marginal Cost of Capital</p>	
IV	<p>Capital Budgeting Meaning, Concept, Significance, Classification of Capital Budgeting Decisions- NPV, IRR Theory & Practical Problems</p>	08
V	<p>Basic Concepts of Working Capital Management Meaning, Definitions-Classification, Excess or Inadequate Working Capital-Merits and Dangers-Determinants of Working Capital Requirement, Working Capital Forecasting of Manufacturing and Trading Concern: Balance Sheet Approach and Operating Cycle Approach-principles of Working Capital Management –Working Capital Financing and Investment Policies.</p>	10

TEXT BOOKS:


1. Pandey I.M. - Financial Management, Vikas, Allahabad.
2. Khan and Jain - Financial Management, T.M.H., New Delhi.
3. Van Horne - Financial Management & Policy, P.H.I., New Delhi.
4. Maheshwari S.N. - Financial Management and Practice, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Maheshwar & Gupta - Financial Management, Sultan Chand & Sons, New Delhi.
2. Kulkarni & Satyaprasad- Financial Management, Himalaya, Bombay.
3. Reddi and Appannaiah - Financial Management, Himalaya, Bombay.
4. Stanley Block - Foundations of Financial Management, T.M.H New Delhi.
5. Stephen A.Ross - Essentials of Corporate Finance Management, T.M.H. New Delhi.


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B. Com - IV Semester

BCOM429: INSURANCE

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the basic conceptual framework of Insurance Sector
2. Understand objectives and functions of IRDA, basic policies and services.
3. Learn concept of Group Insurance in brief
4. Understand the nature, claim procedure and documents required in Fire Insurance
5. Understand the nature, claim procedure and documents required in Miscellaneous Insurance

SYLLABUS

UNIT:	Contents	No. Hours
1.	Risk and Insurance Meaning, History and Development, Scope of insurance, Significance of insurance, Essentials and Principles, Types: Double insurance and Re-insurance, Procedure of effecting general insurance.	10 Hrs
2.	Development of IRDA: Introduction, Objectives & Functions of IRDA, Basic Policy and Premium Plans, Conditions and privileges related to policy, factors considered for calculation of premium, Important terms: Nomination, Assignment, Surrender, Loans, Claims settlement,	12 Hrs



3.	Group Insurance: features, types of groups and types of Group Insurance in brief, advantages, Health Insurance	10 Hrs
4.	Fire Insurance: Features, Types, payment of claims and documents required.	08 Hrs
5.	General Insurance: Meaning and Types of marine policy, Meaning and Types of Motor Vehicle Insurance, Meaning and Types of Miscellaneous Insurance,	08 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Teaching methodology: Class room lecture, Field Work, Case study and Group Discussion <p style="text-align: right;">Total</p>	50 Hrs

TEXT BOOKS:

1. Mathew M.J-Insurance Principles and Practice, RBSA Publishers, Jaipur.
2. Mishra M.N-Insurance Principles and Practice, Sarmaha Books.

REFERENCE BOOKS:

1. Kothari-Kothari's Guide to General Insurance.
2. Desia G.R-Life Insurance of India.
3. Malhotra R.P-Elements of Insurance.



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B. Com - IV Semester

BCOM425: INDIAN FINANCIAL SYSTEM
(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Learn the different Indian Financial Systems Components
2. Understand the Concept of Money Market and Capital Market.
3. Explain the Structure of Primary Market and Secondary Market.
4. Understand the Role of Financial Intermediaries and Financial Institutions.
5. Learn the Financial Regulations and Recommendations of Various Committees

SYLLABUS

UNIT:	TOPIC	No. Hours
1.	Introduction: Meaning, Components and Functions of Financial System; Key elements of Financial System; Role of Financial System; Reforms in the Financial System- Objectives and major Reforms undertaken in India.	10 Hrs
2.	Financial Markets - I: Meaning, Importance and Classification of Financial Markets; Money Market- Meaning and Role; Money market Instruments; Major Players in Money Market; Link Between Money Market and Monetary Policy in India; Capital market- Meaning, Objectives, Significance; Reforms in Capital Market in India; Capital Market Instruments.	12 Hrs
3.	Financial Markets - II: Meaning of Markets and Types; Primary Market- Meaning and Nature; Types of Issue –IPOs and further	10 Hrs



	Offers- Methods of Making Public Issue- Fixed Price and Book Building – Meaning Process and Price Determination; Red – erring prospectus and Green Shoe Option; Secondary market-meaning, functions and developments of Secondary market in India; Stock Exchanges – Meaning, Functions and Developments; Regulations and Demutualization; BSE, NSE and OTCEI- Origin and Growth	
4.	Financial Intermediaries: Role and classification of Financial Intermediaries, Development of Financial Institutions- Functions and Types –IFCI, SIDBI, ISFC; Banking and NBFCs- Functions and structure of Banking Institutions; NBFCs- Meaning Functions and Growth of NBFCs; Co-operative Banking in India, other Intermediaries- Merchant Bankers, Underwriters, Custodians, Registrars, Share Transfer Agents, Depository Services- Meaning and Functions	08 Hrs
5.	Financial Regulations: Meaning, Objectives and Significance of Financial Regulations; Raghuram Rajan Committee Recommendation on Financial Regulation; SEBI- Objectives, Functions and Powers of SEBI.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

TEXT BOOKS:


1. Khan - Indian Financial System, TMH, New Delhi.
2. Machi raju - Indian Financial System, HPH, Mumbai.

REFERENCE BOOKS:

1. Varsheny & mittal - Indian Financial System, Sultan Chand & Sons, New Delhi.
2. Bhole L.M - Financial markets & Institutions.
3. Dr. G. B. Baligar - Indian Financial System, Ashok Prakashan, Hubli.
5. Dr. G. B. Baligar - Indian Financial System, Ashok Prakashan, Hubli.

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B. Com - IV Semester

BCOM420: CORPORATE ACCOUNTING -PAPER II

(Revised (17) Syllabus w.e.f. 2018-19)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the concepts of Valuation of Shares and Goodwill under different methods.
2. Draft the Scheme for Internal Reconstruction and follow up the procedure for the same as per Companies Act
3. Explain the different methods of Amalgamation and their accounting procedure
4. Know the preparation of Consolidated Balance Sheet as per AS - 21
5. Know the Preparation of Final Accounts of Banks in the prescribed schedules

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Valuation of Goodwill and Shares: Concept & Need for Valuation of Goodwill – Methods of Valuation: Capitalization Method. Concept & Need for Valuation of Shares - Methods of Valuation: Net Assets Method, Yield Basis Method, Based on Rate of Earning & Productivity Factor, Fair Value Method.	8 hrs.
Unit II	Internal Reconstruction: Meaning and Legal Provisions; Alteration of Capital and Reduction of Capital; Entries relating to Capital Reduction; Preparation of Post-Reconstruction Balance Sheet	8 hrs.
Unit III	Accounting for Amalgamations: Accounting Standard-14-for Amalgamations - Meaning and Classification; Amalgamation in the Nature of Merger and Amalgamations in the Nature of Purchase: Methods of Accounting- Pooling of Interests Method and Purchase Method; Internal company	10hrs.

	Owings, Stock Reserves.	
Unit IV	Group Accounts: Meaning, Need and Relevance of Group Accounts; Concepts of Holding and Subsidiary Companies; Accounting Standard - 21- on Consolidated Financial Statement; Process of Consolidation-Pre and Post Acquisition Profits. Capital Reserves or Goodwill; Minority Interest. Stock Reserves, Inter-Company Owings and Preparation of Consolidated Balance Sheet of Holding Company and Its Subsidiary (Single Subsidiary Only).	12 hrs.
Unit V	Bank Accounts: Legal provisions of Banking Regulation Act.1949; Forms of Profit and Loss Account and Balance Sheet: Classification of Banking Companies' Assets and calculation of Provision for Doubtful Debts; Reserve for Unexpired Discount; Preparation of Annual Financial Statements.	12 hrs.
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

Text Books:

1. Dr. M. B. Kadkol - Corporate Accounting
2. Dr. T. N. Godi – Corporate Accounting
3. Dr. G. B. Baliger – Corporate Accounting

Reference Books:

1. S. N. Maheshwari-Advanced Accounting vol. II, Vikas Publishing House, New Delhi.
2. R. L. Gupta & Radhaswamy – Advanced Accounting vol.II, Sultan Chand & Sons, New Delhi.
3. S. M. Shulka - Advanced Accounting, Sahitya Bavan,Agra.
4. Jain & Narang – Advanced Accountancy. vol.II Kalyani,New Delhi.
5. Shulka & Grewal – Advanced Accountancy. vol.II S Chand & Sons, New Delhi.
6. Patil & Korahalli – Financial Accounting.
7. M. B. Kadkol – Corporate Accounting.
8. Advanced Accounting - Ashok Sehgal
9. Advanced Accountancy - S.K. Paul.



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KLE's Lingaraj College, Belagavi
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Department of Economics
B.Com: IV-Semester
Subject: BCOM424-International Economics
(w.e.f. 2017-18 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To learn the fundamental theories of international economics.

CO 2: To understand the international trade system and their implications for the national economy in modern days.

CO 3: To gain the knowledge of Methods of Exchange Control, Recent changes in the composition and direction of foreign trade.

CO 4: To inculcate understanding of Economic Integration and International Institutions.

Unit	Content	No. of Hours
Unit I	International Trade - Meaning and Importance, Distinction between Internal and International Trade, Theories of Absolute Cost Advantage and Comparative Cost Advantage.	10Hrs
Unit II	Balance of Trade and Balance of Payments - Meaning, Causes for Disequilibrium in Balance of Payments, Methods of Correcting Disequilibrium.	08 Hrs
Unit III	Devaluation - Meaning and Effects, Devaluation of Indian Rupee, Appreciation and Depreciation of Rupee - Meaning and Effects; Dumping and Anti-Dumping - Meaning, Objectives and Effects.	12 Hrs
Unit IV	Foreign Exchange - Meaning of Rate of Exchange; Determination of Equilibrium Rate of Exchange - Fixed and Flexible Exchange Rates; Purchasing Power Parity Theory, Foreign Exchange Market - Structure - Functions - Methods of Payments - Spot and Forward Rate of Exchange, Hedging, Speculation and Arbitrage.	12Hrs
Unit V	WTO - Structure, Objectives and Functions; Foreign Capital - Sources; Foreign Direct Investment (FDI) and Foreign Institutional Investments (FIIs) in India; Make in India; SAARC, BRICS - Objectives and Functions.	10 Hrs
Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc		

SUGGESTED READINGS:



1. **M.L.Seth** : International Economics- Laksmi Narayan Educational Publications, Agra
: Money Banking and International Trade - Laksmi Narayan Agarwal Educational Publications, Agra
2. **M.L.Jingan** : International Economics - Vrinda Publications, New Delhi
: Money Banking and International Trade - Vrinda Publications, New Delhi.
3. **A.B.N.Kulkarni & A.B.Kalkundrikar** : International Economics R.Chand & Co.
4. **K.P.M.Sundaram** : Money Banking and International Trade - S.Chand & Co New Delhi
5. **B.O. Soderston** : International Economics
6. **C.P. Kindelberger** : International Economics
7. **P.A. Samuelson and Nordous**: International Economics




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B. COM. – IV Semester Syllabus

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B.COM. - IV Semester

Kannada MIL

SYLLABUS

BCOM401: - SAMAKALINA KANNADA SAHITY PATARIKE-IV

(With effect from 2017 -18 To 2019-20)

Teaching hours per week – 5

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 3 Hours

Internal Assessment : 30 Marks

Outcomes: ಫಲಿತಗಳು

1. ನಡುಗನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸಿದೆ
2. ವಚನ ಸಾಹಿತ್ಯದ ಅಧ್ಯಯನದ ಮೂಲಕ ಜ್ಞಾನವನ್ನು ಹೆಚ್ಚಿಸಿದೆ.
3. ವಚನಕಾರರ ಬದುಕಿನ ಕ್ರಮ ಅರಿವು ಮೂಡಿದೆ.
4. ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ಕಾವ್ಯಗಳ ಪ್ರಾಮುಖ್ಯತೆ ತಿಳಿದಿದೆ.
5. ಕನ್ನಡ ಭಾವಗೀತೆಗಳನ್ನು ಪರಿಚಯಿಸಿದೆ

Unit	Syllabus Proposed for the Academic year 2016-17
I	<p>ಭಾಗ-I</p> <p>ವಚನಗಳು</p> <p>1.ಬಸವಣ್ಣನವರ ವಚನಗಳು</p> <ol style="list-style-type: none">1. ಉಳ್ಳವರು ಶಿವಾಲಯವ ಮಾಡಿಹರು2. ಕಲ್ಲ ನಾಗರ ಕಂಡಡೆ ಹಾಲನೆಯೆಂಬರು3. ಕಳಬೇಡ ಕೊಲಬೇಡ, ಹುಸಿಯ ನುಡಿಯಲು ಬೇಡ4. ಲೋಕದ ಡೊಂಕ ನೀವೇಕೆ ತಿದ್ದುವಿರಿ?5. ದಯವಿಲ್ಲದ ಧರ್ಮದೇವದಯ್ಯಾ?6. ಮನವೇ ಸರ್ಪ, ತನುವೇ ಹೇಳಿಗೆ7. ಮನೆಯೊಳಗೆ ಮನೆಯೊಡೆಯ ಇದ್ದಾನೋ8. ಮರಕ್ಕೆ ಬೇರು ಬಾಯಿ ಎಂದು ತಳಕ್ಕೆ9. ಮರನೇರಿದ ಮರ್ಕಟನಂತೆ10. ವಿಷಯವೆಂಬ ಅಸುರನೆನ್ನ ಮುಂದೆ ತಂದು <p>2.ಅಕ್ಕಮಹಾದೇವಿ ವಚನಗಳು</p> <ol style="list-style-type: none">1. ಅಕ್ಕಕೇಳಿ ಅಕ್ಕಯ್ಯಾ2. ಚಲಿಮಿಲಿ ಎಂದು ಓದುವ ಗಿಳಿಗಳಿರಾ



3.	ತರಣಿಯ ಹುಳು ತನ್ನ ಸ್ನೇಹದಲ್ಲಿ ಮನೆಯ ಮಾಡಿ
4.	ಬೆಟ್ಟದ ಮೇಲೊಂದು ಮನೆಯ ಮಾಡಿ
5.	ಮಧ್ಯಾಹ್ನದಿಂದ ಮೇಲೆ ಹಿರಿಯರಿಲ್ಲ
6.	ಮರಮರ ಮಧಿಸಿ ಕಿಚ್ಚು ಹೊತ್ತಿ
7.	ರತ್ನದ ಸಂಕೋಲೆಯಾದಡೆ
8.	ಸಂಸಾರವೆಂಬ ಹಗೆಯಯ್ಯ ಎನ್ನ ತಂದೆ
9.	ಬಲ್ಲಿದ ಹಗೆಯವ ತೆಗೆವನದಬರ
10.	ಭವದ ಬಟ್ಟೆಯ ದೂರವನೇನ ಹೇಳುವನಯ್ಯ

ಆಕರ ಗ್ರಂಥಗಳು:

- | | |
|------------------------|--------------------------------------------------------------|
| 1. ಬಸವಣ್ಣನವರ ವಚನ ಸಂಪುಟ | - ಡಾ. ಎಂ.ಎಂ. ಕಲಬುರ್ಗಿ (ಸಂಪಾದಕರು) ಕನ್ನಡ ಪುಸ್ತಕ ಪ್ರಾಧಿಕಾರ 1993 |
| 2. ಶಿವಶರಣಿಯರ ವಚನ ಸಂಪುಟ | - ಡಾ. ವೀರಣ್ಣ ರಾಜೂರ (ಸಂಪಾದಕರು) ಕನ್ನಡ ಪುಸ್ತಕ ಪ್ರಾಧಿಕಾರ 1993 |



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B. Com V Semester

BCOM529: GOODS AND SERVICES TAX

(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the structure of GST in India.
2. Ability to register the firm under GST through online portal.
3. Apply the knowledge to identify the place of supply of goods and services.
4. Apply various methods to calculate value of supply under GST.
5. Make use of provisions for GST payment and filing the returns to GSTN.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction to GST: Need for introduction of GST, Concept, features, Dual mode of GST and Exemption from GST.	05
II	Registration Process in GST: Meaning, Types of registration, Compulsory registration, Casual dealer, Non-resident supplier, registration process for new applicants, compoundly dealer, Black listing dealer, Surrender of registration, Cancellation of registration.	07
III	Supply of Goods and Services under GST: Meaning, Conditions for taxability of supply of goods and services under GST, Places of supply, rules for goods (supply goods throughout electronic mode), Places of supply rules for services (electronically supplied services).	08



IV	Valuation Under GST: Introduction to valuation under GST, Meaning and the types of consideration, Valuation rules for supply of goods and services, Methods of valuation, Input tax credit and tax.	15
V	Payment Process in GST and Returns of GST: Features of Payment process, Methods of Payment, Returns in GST: Meaning of returns, application for filing returns, Assesses required to file return in GST, Types of returns and refund under GST.	15

TEXT BOOKS:

1. Mallikarjun and Dalal: Goods and Services Tax
2. N. D. Navale: Goods and Services Tax

REFERENCES BOOKS:

1. Taxmann's (Nitya Tax Associate) :Basics of GST August 2016
2. Taxmann' : (2016) GST Manual
3. C.A. Keshav R. Garg : GST ready reckon
4. Jayaram Hiregange and Deepak Rao : India GST for beginners (2nd edition 2017)
5. LVR Prasad and Kiran Kumar : GST – a brief introduction



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**B. Com V Semester
BCOM522: PRINCIPLES AND PRACTICE OF AUDITING
(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Acquired knowledge about Audit Process
2. Comprehend knowledge about Role of Auditor and their responsibilities.
3. Enables to detect fraud and errors and prevention to frauds.
4. Acquired knowledge of audit documentation and audit evidence and Audit report.
5. Inculcate professional ethics.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction to Auditing Meaning-Definition-Evolution-Objectives- Importance-Classification of Audit- Advantages and Disadvantages of Audit	08
II	Company Auditor Auditor Qualification and Disqualification – Appointment and Re-appointment- Remuneration- Removal- Rights and Duties – Qualities of an Auditor- Professional Ethics of an Auditor.	10
III	Audit Planning Engagement letter- Audit programme- Audit notebook- Audit papers- Audit Workbook- Audit Contents- Audit Markings- Preparation before commencement of new Audit	12



IV	Internal Control Meaning- Objectives- Components of Internal Control- Internal Check- Meaning- Objectives and fundamental principles, Vouchers and verification- Wage payments, Cash sales, Cash purchases.	12
V	Report Writing Audit reports- Meaning- Types of audit reports, audit certificate.	08
	Skill development: Collect information about the types of audit conducted in anyone organization. Visit an audit firm, write about the audit procedure followed by them in auditing the books of account. Draft an audit program. Draft an audit report of a particular company.	

TEXT BOOKS:

1. Auditing: Tandon - (Sultan Chand and Company)
2. Auditing : B.S. Raman – (United Publishers).

REFERENCES BOOKS:

1. Principles and Practice of Auditing :DinakarPagare – (Sulthan Chand and Sons) 3. Auditing : T. R. Sharma- (Sahithya Bhavan Publications)
2. Principles and Practice of Auditing : R. G. Saxena – (Himalaya Publishing House) 5. Contemporary Auditing : Kamal Gupta (Tata Mcgraw Hill Publishing Company Ltd)
3. Auditing : Shekhar K.C. – (Sulthan Chand and Company)
4. Auditing : B.S. Raman – (United Publishers).
5. Essentials of business environment: K Ashwathappa – (Himalaya Publishing House)
6. Principles and practice of Auditing: D.N Thripathy (Pearson)
7. Auditing: Maxim Carl (Universal King Publishers)
8. Tondon : Practical Auditing.
9. Kamal Gupta : Fundamentals of Auditing, TMH, New Delhi
10. Batra and Bangardia : Text Book of Auditing, TMH, New Delhi.

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**B. Com V Semester
BCOM526: HUMAN RESOURCE DEVELOPMENT**

(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Know about integrate knowledge of HR concept to take the correct decision in future
2. Learners can develop necessary skill set for application of various HR issues
3. Analyze the strategies issues and strategies required to select and develop manpower resources.
4. Develop total personality of students as a Career of HR
5. Learner will get to know how employee moves from one job to another

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction to HRD Meaning, Definition, Features of HRD, Need for HRD, Functions, Benefits of HRD, Difference between HRD and Personal Management, HRD V/s HRM.	10
II	Human Resource Planning: Meaning, Objectives, Need, Benefits of HRP, factors affecting HRP, Process of HRP and problems in HRP.	08
III	Recruitment and Selection: Recruitment: Meaning, Objectives of recruitment, factors affecting recruitment, sources of recruitment and methods of recruitment. Selection: Meaning, Objectives of selection, Significance, factors affecting selection, Procedure, Placement and Induction.	12




IV	Training: Meaning, Objectives, Need, Importance, Benefits of Training, Methods of training and problems of training.	08
V	Internal Mobility: Meaning, Need, Purpose of Internal mobility. Transfer: Meaning, Purpose, Reasons, Benefits of Transfer, Methods of transfer and problems of transfer. Promotion: Meaning, Need, Purpose, Benefits, Basics of Promotion, Problems of Promotion. Demotion: Meaning and Reasons for demotion and Demotion policy.	12

TEXT BOOKS:


1. Dr. S. O. Halasagi – Human Resource management
2. Dr. P. Subbarao – Personnel and Human Resource Management – Himalaya Publishing
3. Ashwathappa : Human Resource & Personnel Management, TMH, New Delhi.

REFERENCES BOOKS:

1. Dessler Human Resource Management, Pearson Education Limited, 2007
2. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition, 2007.
3. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource PHI Learning. 2012
4. Bernadin, Human Resource Management ,TataMcgraw Hill ,8th edition 2012.
5. Wayne Cascio, Managing Human Resource, McGraw Hill, 2007.
6. Ivancevich, Human Resource Management, McGraw Hill 2012.
7. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford. 2012
8. Edwin Flippo : Personnel Management, McGraw Hill International Edition, New York.
9. T.V.Rao:Human Resource Management, Sage Publication New Delhi.


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KLE SOCIETY'S
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B. Com V Semester
Specialization Group – A
(Costing and Taxation)
BCOM5251: COST ACCOUNTING – I
(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Examine the Basic Concepts of Cost Accounting
2. Understand various components of total cost of a product i.e., Direct & Indirect Cost and Fixed & Flexible Cost
3. Determine various levels of material i.e., reorder level, minimum level, maximum level & EOQ for managing working capital.
4. Use methods of Time-Keeping and manage idle & Overtime Remuneration and Incentives
5. Understand the features of Overhead or Indirect Cost of Production and Basis of Allocation and Apportionment

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Concept of Cost: Meaning - Objectives and functions- Distinction between Cost and Financial Accounting-Merits and Demerits of Cost Accounting-Installation of Cost Accounting.	06
II	Classification of Costs: Elements-Nature-Functions-Behaviour-Cost Unit and Cost Centre-Cost Sheet: Meaning and Importance –Problem on Cost Sheet-Estimations of Costs and tenders of cost.	08



III	Material Cost: Meaning-Objective and Types of Material Cost-Material Control-Purchase department-Procedure in Purchasing- Techniques of Material Control- Fixation of Stock Level- EOQ-Material Turnover Ratio-ABC Analysis- Methods of pricing issues: FIFO and LIFO-Weighted Average Method- Base Stock Method.	12
IV	Labour Cost: Meaning- Objectives and Types of Labour Cost – Labour Control-Methods of Time keeping and Time booking- Treatment of idle time and overtime wages- Wage Payments Methods: Time rate and Piece rate-Taylor’s Differential Piece Rate System- Incentive Wage Plans: Halsey and Rowan Premium plans.	12
V	Overhead Cost: Meaning –Types of Overheads- Allocation and Apportionment of Overhead –Departmentalization of Overheads: Primary and Secondary distribution of overhead- Simultaneous equation method and Repetition method- Absorption of overheads: meaning-procedure and methods of absorption- Labour hour rate and Machine hour rate-Problems	12

TEXT BOOKS:

1. Dr. G. B. Baliger - Cost Accounting I
2. Pattanshetti and Palekar - Cost Accounting - R. Chand. New Delhi.

REFERENCES BOOKS:

1. Jawaharlal - Cost Accounting, T.M.H., New Delhi.
2. Rayadu - Theory and problems in Cost Accounting, T.M.H., N. Delhi
4. Horngren et al - Cost Accounting, P.H.I., New Delhi
5. Williamson - Cost Accounting, P.H.I., New Delhi
6. Jain & Narang - Cost Accounting, Kalyani, New Delhi
7. Agrwal M.L - Cost Accounting, Sahitya Bhawan, Agra.
8. Maheshwari S.N - Cost Management Accounting, Sultan Chand & sons, New Delhi.
9. Nigam & Sharma - Cost Accounting, Himalaya Bombay.
10. Saxena & Vashist - Cost Accounting, Sultan Chand & sons, New Delhi.



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B. Com V Semester

Specialization Group – A
(Costing and Taxation)
BCOM5252: INCOME TAX – I

(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Define the important definition of terms as per income tax Act 1961.
2. Make use of Sec 6 and 10 of income tax Act provisions relating to residential status and exempted income of an individual.
3. Make use of Sec 15,16 and 17 of income tax Act provisions relating to computation of salary income of an individual.
4. Make use of income tax Act to compute taxable income from house property under Sec 23 to 27 of income tax Act.
5. Make use of income tax Act to assess taxable income from business and profession.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction: Brief history of Income-Tax, Legal frame work Meaning and terms used: Person, Assessee assessment, Assessment year previous year income, Total income, Gross Total Income, Assessing officer, Casual Income, Rates of income tax Deemed Tax, Income tax Authorities': Powers & Functions of CBDT.	08
II	(A) Exempted Incomes U/s 10: Agriculture Income (meaning & Aggregation), U/S 10, Practical Problems on exempted income concerned with individual & firm. (B) Residential Status:	12

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	Rules for determining residential status of individual. HUF firm- Incidence of Tax-Practical Problems.	
III	Income from salary: Salary, Allowances-Perquisites and retirement benefits-Deductions u/s 16- Computation of salary income-practical problems.	10
IV	Income from House Property: Annual value-Let out property-Self occupied property Deductions u/s 24-Computation of House property income Practical Problems.	10
V	Income from Business Profession: Depreciation: Meaning of Depreciation, Block of Assets, and Written down value. Problems. Depreciation and other permissible expenses-Disallowed expenses, incomes and expenses of illegal business Computation of business income. Income from Profession: Computation of income of Doctors, Chartered Accountants, Civil engineers and Lawyers.	10

TEXT BOOKS:


1. M.B.Kadkol : Income Tax, Renuka, Hubli.
2. Dr. G.B. Baligar : Income tax Ashok Prakashan, Hubli.

REFERENCES BOOKS:

1. Mehrotra & Goel : Income Tax
2. Gour & Narang : Income Tax Law and Practice, Kalyani, New Delhi.
3. Singhanian V.K. : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.
4. Dr. R.V. Diwan, Dr. R.G. Allagi & Shri. G.S. Bhat: Income tax- I & II


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**KLE SOCIETY'S
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**B. Com V Semester
Specialization Group – B
(Rural Marketing and Rural Industries)**

**BCOM5281: RURAL MARKETING
(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)**

**Teaching hours per week – 04
Total Teaching Contact Hours - 50**

**Maximum Marks: 100
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks**

Course Outcome:

At the end of this course students will be able to

1. Understand the basic concept of Rural Marketing and difference between Rural Market and Urban Market.
2. Develop proactive thinking so as to perform effectively in the dynamic socio-economic and business ecosystem.
3. Equip the students with requisite knowledge about various agricultural inputs and Develop skills and right attitude necessary to provide effective leadership in rural marketing.
4. Harness Entrepreneurial Approach and skill required to pursue career in Agricultural Marketing.
5. Understand diverse marketing strategies adopted by the rural marketers.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Introduction: Meaning, Definition, Nature, Scope, Classification of rural markets, Rural V/s Urban markets, Potential of rural markets, Significance of rural markets, Problems in rural marketing.	10 Hrs
Unit II	Rural Marketing Environment: Population, literacy level, income generation, occupation pattern, infrastructure facilities, rural communication, rural development programmes and rural areas requirements.	12 Hrs
Unit III	Marketing of Agricultural inputs:	06 Hrs

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	Introduction, fertilizers, seeds, pesticides/insecticides, tractors and other form machinery.	
Unit IV	Marketing and agricultural produce: Features of agricultural produce, types of agricultural products, process of agricultural marketing, market functionaries, methods of sale, contract farming.	12 Hrs
Unit V	Rural marketing strategies Products strategies, pricing strategies, distribution strategies, and promotion strategies	12 Hrs
	Skill development: Students can be made to visit agricultural inputs shops to gain practical knowledge. Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

TEXT BOOKS:

1. TP Gopalaswamy, Rural Marketing, Environment, problems and strategies, 3e Vikas Publications, 2016

REFERENCES

1. C. S. G. Krishnamacharyulu, Lalitha Ramakrishnan, Rural Marketing: Text and Cases, Pearson Education, 2009.
2. Pradeep Kashyap, Rural Marketing, 3e Perason Education, 2016.
3. Balram Dogra and Karminder Ghuman, Rural Marketing, TMH, 2009.
4. Sanal Kumar Velayudhan, Rural Marketing, 2e Sage publications, 2012.



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B. Com V Semester
Specialization Group – B
(Rural Marketing and Rural Industries)

BCOM5282: RURAL INDUSTRIES
(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Demonstrate understanding of NREGA
2. Develop entrepreneurship skill in Rural Industries.
3. Analyze different strategies required to develop Rural Areas.
4. Develop understanding of Government Schemes and Policies
5. Start their own farming in future.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Introduction: Meaning, Nature, Scope, Importance, and Problems Industries, conditions concept of rural industries.	10 Hrs
Unit II	Policies and Programmers for the development of rural industries: Policies and programmers for the development of rural industries under five year plan. Rural industries: Handloom, Agro-based industries, hand crafts, problem of marketing, and marketing strategy.	10Hrs
Unit III	Field level organization: District industries centre(DIC) national institute for small industries extension and training(NISIET) small industry development organization(SIDO). Small industries services institutions.	10 Hrs



Unit IV	Rural employment: Opportunities of self employment in rural areas, special reference to poultry farming, goat farming, pig farming, fish farming, Bee farming and NREGA.	10Hrs
Unit V	Rural Finance: Source of rural finance: RRB's, NABARD, Co-operative banks, Nationalization banks and rural finance.	10 Hrs
	Skill Development : 1. Student activities can be made to visit shopper's sales. 2. Representative for practical aspects on salesmanship. Tests, Seminars, Group Discussions, Case Analysis & Project and Field visit	
	Total	50Hrs

TEXT BOOKS:

1. Dhires Bhattacharya "A Concise History of Indian Economy 1750-1950" Printice Hall
2. Pai Panandikar "Rural Industrialisation" 8. Reddy Y.G.J. "Rural Industrialisation Problems and Issues
3. Ruddar dutt and K.R.M. Sundharam "Indian Economy" 2015

REFERENCES

1. Gadgil D.R. "Industrial evolution in India" – Oxford University Press.
2. B.N.Ginguli, "India Economic thought"-Tata Mc.graw hill.
3. Dhires Bhattacharya "A Concise History of Indian Economy 1750-1950" Printice Hall
4. Pai Panandikar "Rural Industrialisation" 8. Reddy Y.G.J. "Rural Industrialisation Problems and Issues"
5. Dadabhai Naoroji "Poverty and or British Rule"




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**B. Com V Semester
BCOM521: COMPUTER APPLICATION IN BUSINESS - IV
(Revised (18) Syllabus w.e.f. 2018-19 and Onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Use of accounting and business terminology in MIS
2. Explain the objective of financial reporting and related key accounting assumptions and principle
3. Students do possess required skill and can also be employed as Tally data entry operator.
4. Explain the objectives of financial reporting and related key accounting assumptions and principles
5. Inculcate professional skills to handle Tally Software.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	System Concept and Management Information System: Definition of system, System Concept, characteristics of a system, Business as a system, components/elements of system, Sub system Decomposition, Types of system development life cycle, concept of MIS, Data structure of MIS, Components of MIS, Concept of MIS , Functions of MIS, Subsystem of MIS, Data and information processing, Information requirements of different level of organization. Desired properties of Management Information, Benefits of using computer in MIS.	12 Hrs
Unit II	Accounting Information System: Basics of Accounting, Objectives and Merits of Computerized Accounting, Journal, Classifications of Accounts, Sundry Creditors, Sundry Debtors, Suspense Account, Computerized Accounting	08 Hrs



	Information Systems. Difference between Manual and Computerized Accounting Information System. Basic Structure of CAIS, Development Phases of Accounting Information System, Modules of Accounting Software	
Unit III	Introduction to Tally ERP-9: Introduction, features of tally 9.1 version, Components of Gateway of tally, Creating New Company, Altering/Deleting Company details, Inbuilt Groups, creation of group, Editing and deleting groups, creation of Single ledger, Editing and deleting ledgers, Creating Multiple Ledgers,	10 Hrs
Unit IV	Vouchers in Tally: Creating voucher types. Accounting vouchers, Voucher Entry in Tally with Exercise, Creation of Cost Category, Creation of Cost Centers, Editing and Deleting Cost Centers & Categories, Usage Of Cost Category & Cost Centers In Voucher Entry, Budget & Control, Editing And Deleting Budgets With Exercise	14 Hrs
Unit V	Generating and Printing Reports in tally: Financial Statements: Balance sheet, Trial balance, Profit & loss account Account Books and Registers: cash book bank book, purchase register, sales register, journal register, debit note and credit note register and day book Statements of accounts: cost centers, outstanding statements, statistics	6 Hrs

LAB WORK

Practical: Tally

TEXT BOOKS:

1. Asif K.K, S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-IV" Revised addition

REFERENCE BOOKS

1. Visghnu Priya Singh, "Tally 9", Computect Publications Limited, Fourth Edition
2. A.K.Nadhani and K.KNadhani "TALLY ERP 9", BPB Publications, Revised Edition



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KLE's Lingaraj College, Belagavi
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Department of Economics
B.Com: V-Semester
Subject: BCOM524-Industrial Economics
(w.e.f. 2018-19 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To enhance the students understanding about the functioning of market led economy in the competitive industrialized era.

CO 2: To know concept of Market Concentration, Industrial Combinations, Mergers, Amalgamations and Takeovers.

CO 3: To develop understanding of economies like India is in fact 'Factory' where there is abundance of semi-skilled and unskilled labour power.

CO 4: To acquaint students with Industrial Policies of India, its role in nation development, LPG and E-commerce in India.

Sl. No.	Unit	No. of Hours
Unit I	Meaning and Definition of Industrial Economics-Need for Industrialisation -Factors affecting Industrialisation Industrial Location-Meaning. Location Theories-Weber and Sargant Florence-Factors affecting Location. Split in Location	12Hrs
Unit II	Market Concentration and Industrial Combinations: Meaning and Measurement of Market Concentration. Industrial Combinations-Horizontal and Vertical. Mergers, Amalgamations and Takeovers.	12Hrs
Unit III	Industrial Productivity and Efficiency-Meaning and Measurement of Productivity, Scope and Significance of Productivity, Factors Influencing Productivity. National Productivity Council.	10Hrs
Unit IV	Industrial Finance-Meaning, Sources-Institutions Providing Industrial Finance in India.-IFCI, SFC's, IDBI, SIDBI, EXIM BANK and MUDRA.	10Hrs
Unit V	Industrial Policy of 1991-New Economic Policy - LPG. E-commerce in India.New Industrial Policy of 2016	08 Hrs
Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc		



SUGGESTED READINGS:

1.	K. V. Sivayya & V. B. M. Dar:	Indian Industrial Economy: S. Chand & Company Ltd., New Delhi.
2.	A.B.N. Kulkarni & A.B. Kalkundrikar	Industrial Economics - 2008: R.Chand & Co., New Delhi.
3.	RuddarDatt and K. P. M. Sundaram	Indian Economy: S. Chand & Company Ltd. New Delhi.
4.	Bharatwal R.R.	'Industrial Economics'
5.	Ranganath Chari and Lekhi	'Indian Industrial Economy'
6.	Dhar P.K.	'Indian Industrial Economy'
7.	Cherunilam F.	Industrial Economics: Indian Perspective, Himalaya Publishing House, Mumbai.
8.	Kuchal S.C.	Industrial Economy of India, Chaitanya Publishing House, Hyderabad.



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B. Com VI Semester

**BCOM620: PRINCIPLES OF MANAGEMENT ACCOUNTING
(Revised (18) Syllabus w.e.f. 2018-19 and onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the importance of decision making in managerial level.
2. Learners will able to understand principles of Management Accounting
3. Prepare financial statement and prepare budget.
4. Analyze and demonstrate the use of cash and fund activities in budgeting.
5. Analyze different types of activity-based management tools.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction to Management Accounting: Meaning, Definition and Origin of Management Accounting; Objectives and Functions; Differences Between Financial and Management Accounting; Differences of Management Accounting and Cost Accounting; Advantages and Disadvantages; Installation of Management Accounting Systems-Steps Involved; Tools and Techniques of Management Accounting.	08
II	Financial Analysis and Interpretation: Meaning and Definition, Difference Between Analysis and Interpretation, Objectives, Uses and Types of Financial Analyses, Tools of Financial Analysis-Common Size Financial Statements, Comparative Financial Statements and Trend Analysis.	10
III	Financial Ratio Analysis: Meaning of Ratio and Ratio Analysis; Need for Ratio Analysis Classification of Ratios-Liquidity, Solvency, Efficiency and Profitability Ratios; Significance and Interpretation of Ratios; Computation of Ratios.	12



IV	Funds Flow Statement: Meaning of Funds and Funds Flow Statement; Objectives, Steps Involved in Preparation- Schedule of Change in Working Capital, Funds from Operations, Treatment of Provision for Taxation and Proposed Dividend, Sources and Application of Funds, Uses and Limitations of Fund Flow Statement.	10
V	Cash Flow Statement: Meaning and Objectives of Cash Flow Statement; Steps Involved in Preparation of Cash Flow Statement, Cash from Operations, Cash from Financing Activities, Cash from Investing Activities, Cash Flow Statement as Per Accounting Standard 3, Uses and Limitations of Cash Flow.	10
	Skill Development: 1. Collection of financial statements of any one organization for two years and prepare comparative statements. 2. Collection of financial statements of any one organization for two years and prepare Common Size Statements. Collect statements of an organization and calculate important accounting ratios,	

TEXT BOOKS:

1. R.S.N Pillai and Bhagavathi : Management Accounting
2. Dr. G. B. Baligar : Management Accounting
3. Dr. R.M. Patil : Management Accounting

REFERENCE BOOKS:

1. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand and Sons, New Delhi.
2. I.M.Pandey : Principles of Management Accounting, Vikas Publications, N.Delhi.
3. M.Y.Khan&P.K.Jain : Management Accounting, Tata, Mcgraw Hill Publications, New Delhi.
4. Gupta and Sharma : Management Accounting Kalyani Publications, Lidhiana.
5. Bhabatosh Banerjee : Management Accounting and Financial Control, PHI
6. Vinayakam and Joshi : Principles of Management Accounting, Himalaya Publishing House, Mumbai.
7. Ravi M. Kishore : Management Accounting Taxman Publications, New Delhi.
8. Kulshresta and Ramanathan: Management Accounting, Sultan Chand & Sons.

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B. Com VI Semester

BCOM622: FINANCIAL SERVICES

(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Basic Conceptual framework of Financial Services in India
2. Understand the basic concept of lease financing and to compare and contrast leasing with other comparable financing options to appreciate the benefits to business.
3. Understand the structure of Mutual Fund and funding of financial resources.
4. Enhances learners' ability in dealing with Depository Services
5. Integrate the concept of Factoring and Venture Capital and able to evaluate the credit rating from different agencies.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction: Financial Services- Meaning, Nature, Characteristics and Types of Financial Services; Developing Financial Services; Role of Financial Services Industry in Economic Growth; Regulations of Financial Services.	08
II	Lease Financing: Meaning, Features, Types of Leases; Advantages and Disadvantages of Leasing, Borrowing V/S Leasing.	10
III	Mutual Funds, SIP, E-Financial Services Meaning, Objectives, Importance and Basic Classification of Mutual Funds; Mutual Funds In India – Structure of Mutual Funds Industry; E-Financial Services, and Requisites of E-Financial Services.	10



IV	Depository Services: Meaning, Objectives and Significance of Depository Services; Origin and Growth of Depository Services in India- NSDL and CDSL- Functions; Depository Participants- Functions performed.	10
V	Factoring, Credit Rating and Venture Capital Meaning, Objectives and Types of Factoring Services; Credit Rating- Meaning, Objectives and Significance of Credit Rating; Origin and Growth of Credit Rating in India- Rating Agencies established and Symbols used by Agencies; Advantages And Disadvantages. Venture Capital Funds - Meaning, Objectives and Significance of Venture Capital Financing; Process and Methods of Venture Capital Financing.	12

TEXT BOOKS:

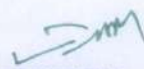
1. G.B.Baligar: Financial Services
2. S.O.Halasagi: Financial Services

REFERENCES BOOKS:

1. M.Y.Khan: Financial services, Tata Mcgraw Hill Publications, New Delhi.
2. Joseph AnbarasuBoominatha, Manoharan & Ganaraj : Financial Services, Sultan chand & Sons, New Delhi.
3. Avadhani V.A.: Marketing of Financial Services, Himalaya Publications Mumbai.
4. Batra G.S and Batra B.S.: Management of Financial Services, Deep & Deep Publications, New Delhi.
5. Donnelly & others: Marketing of Financial Services, Homewood IL, DQW-Jones, Irwin.
6. Pezzullo R.M.: Marketing of Financial Services, Macmillan India Ltd, New Delhi.
7. Srivastav R.M.: Indian Financial System, Risqi Publishers, Hyderabad




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B. Com VI Semester

BCOM623: BUSINESS LAWS

(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Demonstrate an understanding of the legal business environment of business.
2. Apply basic knowledge to business transaction.
3. Analyze the legal constraints on business.
4. Identify contract remedies and Demonstrate reorganization of the requirements of contract agreement.
5. Understand legality and statute of frauds in contracts. It aids to impart knowledge about different competition commission in existence.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Law of Contract Part-I: Nature of Contract, Types, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Void Agreement, Contingent Contracts.	10
II	Discharge of Contract- Remedies for Breach of Contracts, Quasi Contract.	08
III	Law of Contract Part-II: Contract of Indemnity, Contract of Guarantee, Contract of Bailment and Contract of Pledge.	10
IV	The Consumer Protection Act-1986: Functioning, Formation of IPA and Stages involved, need of CPA forums, District and National Forum.	10




V	The Competition Act Definitions, Competition Commission of India, Duties of Powers and Functions of Commission, Duties of Director-General, Penalties, Finance Accounts and Audit. The Cyber Law: An Overview Cyber Law, Regulations of cyber crimes	12
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TEXT BOOKS:

1. N.D. Kapoor., 'Elements of Mercantile Laws', (New Delhi: S. Chand & Sons, 2014).
2. B.S.Raman, 'Business Law', (Mangaluru: New United Publishers,2016).

REFERENCES BOOKS:

1. R.C.Chawala : Commercial and Labour laws, K.C.Garg Kalyani Publishers, New Delhi.
2. K.R Bulchandani : Business Law for Management, Himalaya, Bombay.
3. Saravanavel P. : Legal System in Business, Himalaya, Bombay.
4. G.K.Kapoor : Business and Economic Laws, Sultan Chand & Sons, N. Delhi.


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**B. Com VI Semester
Specialization Group – A
(Costing and Taxation)
BCOM6261: COST ACCOUNTING – II
(Revised (18) Syllabus w.e.f. 2018-19 and onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand concept of the process to compute total cost of a product belong to various production processes.
2. Accumulate total cost of a contract assigned.
3. Understand concept of the operating cost to compute total cost of a service belong to various Service undertaking companies.
4. Gains the knowledge about application of Marginal costing to ascertain the Marginal Cost by differentiating between Fixed cost and variable cost.
5. Gains the knowledge about Reconciliation of cost to financial account.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Operating Costing: Operating Cost sheet- Meaning and Objectives- Need of Operating Costing- Application-Cost Unit Under Operating Costing- Preparation of Cost Sheet of Transportation and Power Generation Units.	08
II	Contract costing: Meaning and Features-Costing Procedure and Valuation of WIP- Computation of Profits of Incomplete Contracts.	12
III	Process Costing: Meaning- Features and Applications- Treatment of Normal and Abnormal Losses- Abnormal Gain- Joint Products and By-Products: Meaning-	12



	Objectives and Application- Accounting for Joint and By-Products.	
IV	Marginal Costing: Concept of Marginal Cost and Costing- Objectives and Significance- Break Even Analysis (BEP): Meaning- Objectives-Assumptions and Advantages –Limitations of Break-Even Analysis-Contribution- P/V Ratio- Margin of Safety and Angle of Incidence- Limiting Factors.	08
V	Reconciliation of Profits- Reasons and Significance of Reconciliation of Profits Between Financial Accounting and Cost Accounting – Procedure of Reconciliation- Problems	10

TEXT BOOKS:

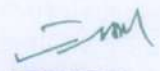
1. Dr.G.B.Baligar -Cost Accounting,Ashok Prakashan,Hubballi
2. Dr.M.C.Vagge -Cost AccountingPratibaPrakashana,Gadag

References Books:

1. Jawaharlal - Cost Accounting, T.M.H., New Dehli.
2. Rayadu - Theory and problems in Cost Accounting, T.M.H., New Dehli.
3. Pattanshetti and Palekar - Cost Accounting, R.Chand,NewDehli.
4. Horngren, etal. - Cost Accounting, P.H.I., New Dehli
5. Williamson - Cost Accounting, P.H.I., New Dehli
6. Jain & Narang - Cost Accounting, Kalyani, New Dehli
7. AgrwalM.L - Cost Accounting, Sahitya Bhawan, Agra.
8. Maheshwari S.N. - Cost Management Accounting, Sultan Chand & sons, New Dehli.
9. Nigam & Sharma - Cost Accounting, Himalaya Bombay.
10. Saxena &Vashist - Cost Accounting, Sultan Chand & sons, New Delhi.


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**B. Com VI Semester
Specialization Group – A
(Costing and Taxation)
BCOM6252: INCOME TAX – II**

(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Familiar with the Computation of Capital Gain.
2. Familiar with the Computation of Income from Other Sources.
3. Know about the aggregation of Income and Deduction Under Section 80C to 80U.
4. Know about the Assessment of Individuals.
5. Aware about the Income Tax Authorities and their Powers and Duties.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Capital Gains and Income from other Sources Meaning of Capital Assets-Types of Capital assets Transfer-Cost of Acquisition-Cost of Improvement-Selling Expenses-Treatment of Advance Money Received-Exemptions-Computation of Capital Gains. Income From Other Sources: Specific Income- Deduction Grossing Up-Computation of Income from Other Sources Practical Problems.	12
II	Set off and Carry Forward of Losses and Unabsorbed expenses: Inter Source Adjustment and Inter-Head Adjustment of Losses-Carry Forward and Set Off Losses Of: House Property-Business Loss-Speculation Business Loss- Practical Problems.	06



III	Deductions u/s 80 Deductions from Gross Total Income, Rebate and Relief applicable to Individuals only.80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80G, 80GG, 80AB and 80U.	12
IV	Assessment of Individuals Procedure for computing Total Income – Rates of Tax Practical Problems. Skill Development Use of Form No.49A(PAN) 49B. Necessary evidence to be enclosed along with PAN and Income Tax Returns forms. Preparation of Form No.16 Project work on use of these documents.	10
V	Assessment of Partnership Firms and Partners Assessment of firms -Provisions of section 184 and 40(b)-Computation of Book Profit-Set off and Carry Forward-Computation of Total Income of Firm-Computation of Taxable Income of Partners-Practical Problems.	10

TEXT BOOKS:


1. M.B.Kadkol : Income Tax, Renuka, Hubli.
2. . Dr. G.B. Baligar, Income Tax,Ashok Prakashan, Hubli.

REFERENCE BOOKS:

1. Mehrotra & Goel : Income Tax
2. Gour& Narang : Income Tax Law and Practice, Kalyani, New Delhi.
3. Singhania V.K . : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.
4. Singhania : Income Tax
5. Gaur & Narang : Income Tax, Kalyani


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**B. Com VI Semester
Specialization Group – B
(Advertisement and Salesmanship and Service Marketing)
BCOM6281: ADVERTISING AND SALESMANSHIP
(Revised (18) Syllabus w.e.f. 2018-19 and onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Identify and make decisions regarding the most feasible advertising appeal and media mix.
2. Conduct Pre-Testing, Post-Testing & Concurrent Testing of Ads to Determine Their Effectiveness.
3. Identify key players in advertisement.
4. Apply Ethics of Advertisement.
5. Develop creative solutions to marketing programmes.

SYLLABUS

UNITS	SYLLABUS	No. of Hours
Unit I	Advertising: Meaning, Definition, Objective, Functions of advertising, Distinction between Advertising and Publicity, Advertising and Salesmanship.	10 Hrs
Unit II	Types of Advertising: Different media of Advertising and their utility, Advertising Budget, Ad-copy proportion, Misleading advertising- effects and remedies.	10Hrs
Unit III	Measuring ad-Effectiveness: Pre-testing, Post-testing, Recall-Test and Other Modern Methods, Agencies in Ad- Research, Advertising Standards Council of India	10 Hrs



Unit IV	Salesmanship: Meaning, Types of Consumers, Types of Salesmen, Training and Motivation of Salesman, Remuneration salesman.	10Hrs
Unit V	Selling Skills and Strategy: Selling Process, selling presentation, Handling different types of objectives.	10 Hrs
	Skill Development: 1. Student activities can be made to visit shopper's sales. 2. Representative for practical aspects on salesmanship. Tests, Seminars, Group Discussions, Case Analysis & Project and Field visit	
	Total	50Hrs

TEXT BOOKS:

1. Dr. C.B. Gupta and Dr. N. Rajan Nair, Marketing Management, Sultan Chand and Sons

REFERENCE BOOKS:

1. Geroge Belch, Michael Belch, and Keyoor Purani, Advertising & Promotion – an Integrated Marketing Communications Perspective, Tata Mcgraw Hill,

2. Kruti Shah & Alan DSouza, Advertising and Promotions: An IMC Perspective, Tata Mcgraw Hill,


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**B. Com VI Semester
Specialization Group – B
(Advertisement and Salesmanship and Service Marketing)
BCOM6282: SERVICE MARKETING**

(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Identify the 7 M's and make decisions regarding the most feasible strategies for marketing mix in Service Industries.
2. Understand the difference between Goods and Services
3. Identify key players in Service Marketing
4. Apply knowledge in different sectors of Service Industries
5. Understand the development of Tourism Industries in Service Sector

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Concept Of Services: Meaning, Features, Nature and Types of Services, Marketing Mix in Service Industry, Growth of Service Sector.	10 Hrs
Unit II	Services Marketing: Meaning, Difference Between Goods and Services, Significance of Services Marketing, Scope of Services Marketing, Technological Development in Service Marketing, Future Trends in Service Marketing.	10Hrs
Unit III	Retail Services: Meaning of Retailer, Importance of Retailing, Retailer Services: To Manufacturers, To Wholesalers and To Customers, Types of Retailers: Small Scale Retailers and Large-Scale Retailers, Multiple Shops, Supermarkets, Department Stores and Big Bazaars, D-Mart.	10 Hrs
Unit IV	Educational And Insurance Services: Educational Services: A Brief Insight into Random Education	10Hrs



	System, Issues in Education, Modern Trends In Education Service, Insurance Services: Meaning And Types of Insurance- Life Insurance Product of Life Insurance, General Insurance, Types of General Insurance.	
Unit V	Tourism Services: Meaning And Features of Tourism Industry, Different Sectors of Tourism Industry: Transportation, Accommodation, Tour Operations, Tourism Marketing Mix Recent Trends in Tourism Services.	10 Hrs
	Skill Development: 1. Student activities can be made to visit shopper's sales. 2. Representative for practical aspects on salesmanship. Tests, Seminars, Group Discussions, Case Analysis & Project and Field visit	
	Total	50Hrs

TEXT BOOKS:

1. Services Marketing - Valarie A Zeithmal & Mary Jo Bitner, 5/e, TMH, 2011.
2. Services Marketing-Christopher Lovelock, Pearson Education.

REFERENCE:

1. Services Marketing – Rajendra Nargundkar, 3/e, TMH, 2010.
2. Services Marketing - Hoffman & Bateson, 4/e, Cengage Learning 2007.
3. Services Marketing: Operation, Management and Strategy-Kenneth E Clow & David L. Kurtz, 2/e, Biztantra, 2007.

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B. Com VI Semester
COMPUTER APPLICATION IN BUSINESS – V
(Revised (18) Syllabus w.e.f. 2018-19 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the importance aspects of networking.
2. Learners will able to understand different software's used in Banking Sector
3. Provide adequate knowledge and understanding about e commerce practices to the students.
4. Analyze and demonstrate the use of web-based marketing tools.
5. Learners do possess required skill and can also be employed.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	Inventory: Inventory information, Inventory Management, Creation of Stock Categories, Creation of Stock Groups, Creation of Stock Items, Configuration and Features of Stock Items, Editing and Deleting Stocks, Usage of Stocks in Voucher Entry. Units of Measurement, Simple Unit, Compound Unit, Inventory Vouchers, Purchase Order, Receipt-Note, Rejection-Out, Sales Order, Delivery Note, Rejection –In, Journal Voucher, Stock Journal, Inventory Books, Multiple Godowns, Stock Query, Invoice Voucher Class, Point of Sales, Bill Of Material, Job Costing.	16 Hrs
Unit II	Payroll: Payroll Startup: Payroll Features, Payroll Setup, Payroll Menu, Payroll Voucher: Pay Disbursements, Payroll Voucher Entry, Pay slip, Statutory Deductions:ESI And PF	10 Hrs



Unit III	Data Maintenance and Security in CAIS Data Backup and Restore, Splitting, Export and Import of Data, Security Levels, Tally Vault and Tally Audit Features	06 Hrs
Unit IV	Generating Statutory Reports in Tally: Overview of GST: GST, GST in India, levy of GST, Liability under GST, Composition levy, Input tax Credit, Account Records, Audit, Payment, Returns	12 Hrs
Unit V	Introduction to Network Introduction to Network, Network types LAN, MAN, WAN and Network Topology and Types. Communication Media, Intranet and Extranet, OSI And TCP/IP Reference Model	6 Hrs

LAB WORK


Practical: Tally

TEXT BOOKS:

1. Asif K.K, S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-IV"
Revised addition
2. Asif K.K, S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-V"

REFERENCE BOOKS:

1. Visghnu Priya Singh, "Tally 9", Computect Publications Limited, Fourth Edition
2. A.K.Nadhani and K.KNadhani "TALLY ERP 9", BPB Publications, Revised Edition
3. Forozen, Andrew. S. Tenenbaum, "Computer Network", Revised Edition


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Department of Economics
B.Com: VI-Semester
Subject: BCOM628-Public Economics
(w.e.f. 2018-19 and onwards)

SYLLABUS

Teaching hours per week - 4

Maximum Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

CO 1: To develop the knowledge of canons of taxation, principles and different types of taxes can be acquired by the students.

CO 2: To know the concept of taxable capacity and the different factors determining this capacity.

CO 3: Taxation being the largest source of revenue to the government, students will be able to understand its role in a developing economy along with the characteristics of a good tax system.

CO 4: To know concept of budget, types, classification, implementation as well as performance of government budget.

Sl. No.	Unit	No. of Hours
Unit I	Scope of Public Economics - Public Revenue – Sources – Distinction between Taxes and other Sources – Progressive- Proportional and Regressive Tax - Canons of Taxation, Taxable Capacity – Meaning and determinants.	12Hrs
Unit II	Direct and Indirect Taxes (GST)- Merits and Demerits – Incidence of Taxation – Impact, Incidence and Shifting of Tax – Effects of Taxation.	10Hrs
Unit III	Taxes Levied by Union Government – Personal Income Tax – Corporation tax –Capital gains Tax – Dividend tax – Interest Tax – Expenditure tax – Customs Duties –GST features.	10 Hrs
Unit IV	Taxes levied by State Governments – Tax on Agricultural Income – Professional Tax – (State Excise Duties – Motor Vehicles Tax- Taxes and Duties on Electricity and other Taxes) SGST – Recent Finance Commission and Recommendations thereof.	10Hrs
Unit V	Public Expenditure – Causes for Increase in Public Expenditure – Recent Union Budget – Deficit Financing in India – Causes and Effects – Public Debt – Types and Redemption. Parallel Economy – concept.	10Hrs
Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc		



SUGGESTED READINGS:

1. Hugh Dalton, Principles of Public Finance - 1932 & 1961: Rowledge and Kegan Paul Ltd., London
2. R.A. Musgrave, 'The Theory of Public Finance'
3. M. L. Seth Macro Economics - 1998: Lakshmi Narain Agarwal, Educational Publishers, Agra.
4. M. L. Seth Money, Banking, Trade and Public Finance - 2005-06: Lakshmi Narain Agarwal, Educational Publishers, Agra.
5. M. L. Jingham, Public Finance & International Trade-2008: Vrinda Publications (p) Ltd. Delhi
6. K. P. M. Sundaram, Public Finance: Sultan Chand & Sons. 23, Daryaganj
7. D. M. Mithani, Modern Public Finance - 1998, Himalaya Publishing House, Mumbai.
8. R. K. Lekhi, Public Finance - 2000: Kalyani Publishers, Head Office: B-1/1292, Rajinder Nagar, Ludhiana.



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