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Lingaraj College, Belagavi

(Autonomous)

Department of English

BCOM I Semester

Basic English

(With effect from 2016-17 and onwards)

Course Code: BCOM101

SYLLABUS

Teaching Hours: 50

Course Outcome

1. Students get inspiration from achievers
2. Pupils develop language skills
3. Students discover innate leadership qualities and learn how to be a responsible entrepreneur
4. They learn reading and writing skills
5. Pupils learn application of grammar

Unit -I- Selected Essays and Poems **30 Hours**

Part – A. Essays

- M.S Swaminathan- Meera Johri
- Kiran Bedi-Meera Johri
- Ideas to Anticipate-Nandan Nilekani
- In India, the worst of both worlds-Sudha Murthy
- Learning from experience-Narayan Murthy

Part- B. Poems

- Mending Wall- Robert Frost
- Money Madness – D. H. Lawrence
- The Solitary Reaper – William Wordswarth
- Once Upon a Time- Gabriel Okara

Unit - Interpersonal Communication Skills **20 Hours**

II-Vocabulary Building

III-Listening Skill

IV-Conversational Skill

- Greeting
- Introducing Oneself/Someone
- Requesting
- Agree/Disagree
- Apologizing
- Persuading

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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. Johri Meera. *Greatness Of Spirit* : Profiles of Magsaysay Award Winners book, Kashmere Gate,Delhi ,Rajapal and Sons 2010

Blue Print of Question Paper

7. Comprehension questions on Essays	10X2=20 Marks
8. Short notes on Essays (Two out of four)	2X5=10 Marks
9. Essay type questions on Poems (One out of three)	1X10=10 Marks
10. Question on Vocabulary Building	1X10=10 Marks
11. Listening skills	1X10=10 Marks
12. Questions on Conversational Skill	1X10=10 Marks

Theory – 70 Marks
Internal – 30 Marks
Total – 100 Marks

Internal Assessment Marks

Out of 30 marks 10 are for the I[st] Internal Test, 10 marks are for Viva-Voce, where in students' proficiency in interpersonal conversational skills and listening skills are tested, 6 marks are for seminar, 4 marks are allotted for writing Home Assignment.

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B.COM I Semester
Additional English
(With effect from 2016-17 and onwards)
Course Code: BCOM105

SYLLABUS

Course Outcome

1. Students get philosophical ideas and inspiration from achievers
2. Pupils learn to write report and profile
3. Students develop communication skills
4. Students imbibe artistic sensibility
5. Pupils aware about gender sensibility

Teaching Hours: 50

Unit-I- Selected Essays **30 Hours**

- Growing up by the River-Captain Gopinath
- Empowered Women-Dr.A.P.J Abdul Kalam
- True Riches-Shri. Siddheshwar Swamiji
- Socrates (Biographical Essay)
- The Donkey-Sir. J. Arthur Thomson

Unit-II- Creative Composition **20 Hours**

- Changing the ending of the stories
- Report Writing
- Profile Writing

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.

Blue Print of Question Paper

	Marks
1. Comprehension questions on Essays	10X2=20
2. Short notes on Essays (two out of four)	2X5=10
3. Essay type question on Essays	1X10=10
a. (One out of two)	
4. Changing the ending of the story	1X10=10
5. Report Writing	1X10=10
6. Profile Writing	1X10=10

LINGARAJ COLLEGE BELAGAVI (AUTONOMOUS)

Theory – 70 Marks
Internal – 30 Marks
Total – 100 Marks

Internal Assessment Marks

The marks will be allotted based on the performance of students in Internal Tests, Home assignment, Seminars, Group Discussion and participation in field visits.

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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**

   ಸಾರಥಿಯಾಗು ನಡೆ(ಆಯ್ದ ಭಾಗ) – ಕುಮಾರವ್ಯಾಸ
4. **ಜನಪದ ಕಥನ**

   ಗೋವಿನ ಹಾಡು
5. **ತತ್ವಪದಗಳು**

   1. ಜ್ಯೋತಿ ಬೆಳಗುತಿದೆ : ನಿಜಗುಣ ಶಿವಯೋಗಿ
   2. ತರವಲ್ಲ ತಗಿ ನಿನ್ನ ತಂಬೂರಿ : ಸಂತ ಶಿಶುನಾಳ ಶರೀಫ
6. **ಆಧುನಿಕ ಕಾವ್ಯ**

   1. ಶ್ರಾವಣದ ಬಂತು ಕಾಡಿಗೆ : ದ.ರಾ. ಬೇಂದ್ರೆ
   2. ಹಚ್ಚೇವು ಕನ್ನಡದ ದೀಪ : ಡಿ. ಎಸ್. ಕರ್ಕಿ
   3. ಅಡುಗೆ ಮಾಡುತ್ತಿದ್ದೇನೆ : ಪ್ರತಿಭಾ ನಂದಕುಮಾರ

25 ಗಂಟೆ

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 ಖಜಛಿಠಡಿಜುಟಿರಿ ಖಠಿಜಜಛಿಖಿ 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/ರೇಡಿಯೊ 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. ರೇಡಿಯೊ ಭಾಷಣ

25 ಗಂಟೆ

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LINGARAJCOLLEGE,BELAGAVI
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DEPARTMENT OF HINDI

B.COM 103 : BASIC HINDI

Semester I

Onwards 2016

Teaching Hours: 50

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)	
	अभिनंदन (Greeting)	

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	वैयक्तिक / अन्यों का परिचय देना (Introducing oneself , some one) .	
	बिनति (Requesting)	
	समर्थन / असमर्थन (Agree / Disagree)	
	क्षमा याचना (Apologizing)	
	मनाना (Persuading	

. 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 , cach 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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B. Com - I Semester
BCOM 120: FINANCIAL ACCOUNTING – PAPER – I
(Revised (16) Syllabus w.e.f. 2016-17 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. 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** –IInsolvency 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

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	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)

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question

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	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - I Semester
BCOM 122:PRINCIPLES OF MARKETING

(Revised (16) Syllabus w.e.f. 2016-17 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 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 Segmentation.	**12Hours**

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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.

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units.	4 questions from 5 units. Not more than One	Case study/Map/ Problem Solving Question/Essay/
2	2			
3	2			

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4	2	Minimum 1 Question must be asked from each unit.	question from each unit.	two question will be set based on the entire syllabus
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - I Semester

BCOM 123: BUSINESS MATHEMATICS –I (OPT.)

(Revised (16) Syllabus w.e.f. 2016-17 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. 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:

- 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.

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part	Case study / Map /Problem Solving Question /Essay

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D :	Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - I Semester

B COM125:ELEMENTS OF COMPANIES ACT 2013

(Revised (16) Syllabus w.e.f. 2016-17 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 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**

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	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)

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			

Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - I Semester
SPECIAL COMMERCE - I
(For Non - Commerce Students)
(Revised (16) Syllabus w.e.f. 2016-17 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 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**

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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. 2016-17 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 conceptual meaning of book keeping ad 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 colums, Cash book with discount, cash and bank columns, Cash book with discount and bank columns only, Petty cash book, Bank reconciliation statement.	10 Hours

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

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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		

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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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DEPARTMENT OF ENGLISH

B Com II Semester

BCOM202: 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-BhishmSahani 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 **Part- B. One Act Play**	**10Hours**

	Riders to the Sea –John Millington Synge	
Unit II	**Writing Skill** 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** **Short Speeches** 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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BCOM II Semester
Additional English
Course Code: BCOM205

(With effect from 2016-17 and onwards)

SYLLABUS

Course Outcome

Teaching Hours: 50

1. Students develop composition skill
2. Students learn life lessons through the play
3. Pupils are trained to write dialogues for drama
4. Pupils aware about gender sensibility
5. Students learn script writing for advertisements

Unit-I- Drama **30 Hours**

- The Merchant of Venice- William Shakespeare

Unit-II- Creative Composition **20 Hours**

- Dialogue writing
- Drafting and analysis of advertisement
- Comprehension

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.

Blue Print of Question Paper

	Marks
7. Comprehension questions on play (Four out of eight)	4X5=20
8. Essay type questions on play (One out of two)	1X10=10
9. Short notes on play (Two out of four)	2X5=10
10. Dialogue Writing	1X10=10
11. Drafting and analysis of advertisement	1X10=10
12. Comprehension	1X10=10

Theory – 70 Marks
Internal – 30 Marks

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Total – 100 Marks

Internal Assessment Marks

The marks will be allotted based on the performance of students in Internal Tests, Home assignment, Seminars, Group Discussion and participating in field visits.

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ಕೆ.ಎಲ್.ಇ.ಸಂಸ್ಥೆಯ
ಲಿಂಗರಾಜ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಳಗಾವಿ (ಸ್ವಾಯತ್ತ)
ಕನ್ನಡ ವಿಭಾಗ
ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪತ್ರಿಕೆ–2

ಬಿ.ಕಾಂ. 201 : ಆವಶ್ಯಕ 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 25 ಗಂಟೆಗಳು

ಕಥಾ ಸಂಪದ

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 ಓದು

1.4 ವಿವಿಧ ಉದ್ದೇಶಕ್ಕಾಗಿ ಓದು

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

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2.5 ವರದಿ ಬರವಣಿಗೆ

2.6 ವ್ಯವಹಾರ ಕನ್ನಡ

2.7 ರೇಡಿಯೋ ಬರವಣಿಗ

03. ಸೃಜನ ಕನ್ನಡ : (10 ಗಂಟೆ)

1. ಡಿ.ಟಿ.ಪಿ

2. Email/ Internet/ Blag

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.

QUESTION PAPER BLUE PRINT/ PATTERN

(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)

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Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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DEPARTMENT OF HINDI

B.COM 203: BASIC HINDI

Semester II

Onwards 2016

Teaching Hourse : 50

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 या प्यार करो 2) मेरा जीवन	
	महदेवी वर्मा - 1)मानव , 2) लहरों का निमंत्रण	

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	रामधारी सिंह दिनकर - 1) झुठे 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 लिप्तांतरण (Transcolding 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 0ut 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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B. Com - II Semester

CC201: COMMERCIAL CORRESPONDENCE

(Revised (16) Syllabus w.e.f. 2016-17 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. Develop the Skills of Communication
2. Understand the Different Medias of Communication.
3. Draftthe 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**

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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

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question

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	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - II Semester

BCOM 220: FINANCIAL ACCOUNTING - PAPER - II

(Revised (16) Syllabus w.e.f. 2016-17 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 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 of statement of cost of goods sold and ascertainment of value of stock	8 Hours

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	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 Koralhalli, 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 Accoung – (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 Boatsmen 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).

QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

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Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - II Semester

BCOM 222 :ENTREPRENEURSHIP DEVELOPMENT

(Revised (16) Syllabus w.e.f. 2016-17 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 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 intraprenuer. 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

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	Salient Provisions of MSMED 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.

QUESTION PAPER BLUE PRINT/ PATTERN

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions

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	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - II Semester

BCOM 223: BUSINESS MATHEMATICS - II

(Revised (16) Syllabus w.e.f. 2016-17 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. Updatesand 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 to business.	12 Hours

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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, SahityaBhavan, Agra.
2. Mittal &Aggrawal- – Business Mathematics, Sultan Chand & Sons, New Delhi.

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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. 2016-17 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. 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 ITenabled 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

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Unit III	**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 **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	10 Hours
Unit IV	**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	10 Hours
Unit V	**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	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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B. Com - II Semester

SPECIAL COMMERCE - II

(For Non - Commerce Students)

(Revised (16) Syllabus w.e.f. 2016-17 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. 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. 2016-17 and onwards)

Teaching hours per week – 04 **Maximum Marks: 100**

Total Teaching Contact Hours - 50Semester 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

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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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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.

Sl. 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 Rum 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	

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Suggested Readings:

1. Varshney R L &Maheshwari – Managerial Economics, *Sultan Chand and Sons*, New Delhi, 2005.
2. Mithani D M -Mangerial 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

LINGARAJ COLLEGE BELAGAVI (AUTONOMOUS)

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Lingaraj College, Belagavi
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Department of English

BCOM III Semester

MEL English

(With effect from 2017-18 and onwards)

Course Code: BCOM301

SYLLABUS

Course Outcome

1. Students will improve writing Skill
2. Pupils will be acquainted with English Speech Sounds
3. Students discover innate leadership qualities and learn how to be a responsible entrepreneur
4. Pupils learn to transcribe the words

Teaching Hours: 50

Unit – I - Text: A Collection of Prose and Poetry **20**

• '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

Unit- II - Grammar and Composition **15**

- Use of Prepositions and Articles (Remedial work)
- Picture Based Dialogue Writing
- Pen Portrait

Unit- III - Phonetics **15**

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- Introduction to English Speech Sounds
- Transcription of Words

Suggested Books:

- Academic Writing - Ilona Leki Cambridge University Press, 1998
- A little book of Language – David Crystal Longman Yale University Press,1 March,20111
- A Text of English Phonetics for Indian Students – P Balasubbramanian Macmillan Publishers,2012
- John Lyons, Language and Linguistics Chapters 1,2,6 and 9 Cambridge University Press,2012
- From Writing to Composing – Beverly Iyron and Corroking – Cambridge University Press; 2 edition April 19, 2004

Blue Print of Question Paper

10. Ten objective type questions on prescribed essays	1X10=10 marks
11. Short notes (Two out of four)	2X05=10 marks
12. Essay type questions (One out of two)	1X10=10 marks
13. Essay type questions (One out of two)	1X10=10 marks
14. Use of Preposition & Articles	1X05=05 marks
15. Picture Based Dialogue Writing	1X05=05 marks
16. Pen Portrait	1X10=10 marks
17. Introduction to English speech sounds	1X05=05 marks
18. Transcription of words	1X05=05 marks
Theory	**70 marks**
Internal Marks	**30 marks**
Total Marks	**100 marks**

Internal Assessment Marks:

The marks will be allotted based on the performance of students in Internal Tests, Home Assignment, Seminars, Group Discussion and participation in Field visits.

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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 ಪಡೆಯಲಗಿದೆ
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

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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. ಎಸ್. ಶಿವಪ್ರಕಾಶ 9. ಧನ್ಯವಾದಗಳು -ಲಲಿತಾ ಸಿದ್ಧಬಸವಯ್ಯ 10. ಆ ಮರಾ ಈ ಮರಾ -ಚಂದ್ರಶೇಖರ ಕಂಬಾರ

QUESTION PAPER BLUE PRINT/ PATTERN

(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions	Answer any 4 questions out of	Answer any 2 questions out of 4	Answer any 1 question

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	out of 10	6		
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - III Semester

BCOM320: CORPORATE ACCOUNTING -PAPER I

(Revised (14) Syllabus w.e.f. 2016-17)

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 different methods of redemption of debentures & preference shares.
2. Make use of relevant schedules of while preparing Companies Final Accounts
3. Understand the Various Conceptual Aspects of Accounting Standards
4. Understand the applicability of various Accounting Standards
5. Ability to explain the Procedure and Preparation of Liquidators Final Statement of Accounts

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Issue and Redemption of Preference Shares and Debentures :** Accounting aspects of Redemption of Preference Shares-Redemption out of proceeds of fresh issue and/or Reserves and creation of capital redemption reserve; Debentures-different terms and different methods of redemption.	10Hrs
Unit II	**Accounting Standards:** • 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 • AS 7 - Construction Contracts (revised 2002)	08 Hrs
Unit III	**Accounting Standards:** • 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	08 Hrs

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	• AS 11 - The Effects of Changes in Foreign Exchange Rates (revised 2003), • AS 12 - Accounting for Government Grants • AS 13 - Accounting for Investments	
Unit IV	**Company Final Accounts:** Need and Significance; Legal provisions, Provision for depreciation, Set off profit 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 Hrs
Unit V	**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 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project 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 & Radhaswamya – 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 Sehegal
9. Advanced Accountancy - S.K. Paul.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
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Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		

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Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - III Semester

BCOM321: COMPUTER APPLICATION IN BUSINESS - II

(Revised (14) Syllabus w.e.f. 2016-17 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

- Illustrate the features of MS Excel
- Explain the different applications using MS Excel.
- Infer mailing etiquettes.
- Explain different database concepts using MS Access
- 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 silent features of MS-Excel 2010.	**10 Hrs**

Unit III	**DBMS** Database Systems –File Oriented Systems – DBMS, features of 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)	**10 Hrs**
Unit IV	**MS Access 2007** Introduction to MS ACEESS 2007, 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 and silent features of Ms-Access2010	**10 Hrs**
Unit V	**Management Information System** Concept of MIS, DATA, Source of DATA , Data processing, Information Requirements of different levels of organization. Desired Properties of Management Information. Role of a system Analyst and his responsibilities in an organization.	**10 Hrs**

LAB WORK:

Practical: MS Excel, MS Access

TEXT BOOKS:

- **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.

BELAGAVI (AUTONOMOUS) COLLEGE

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - III Semester

BCOM322: BUSINESS STATISTICS - I

(Revised (14) Syllabus w.e.f. 2016-17 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 emerging trends and techniques to compute globally.
2. Develop consistency in logical reasoning and ability of decision making in students.
3. Develop graduates with numerical skills needed in the field of research in Higher Education.
4. Mentally prepare the students to perform well to crack competitive examinations.
5. Equip the students with techniques for data analysis which is the most important function of management.

SYLLABUS

Sl.No.	SYLLABUS	No. of Hours
1	**1) Introduction:** Origin & Development of Statistics, Meaning of Statistics, Definition of Statistics, Functions of Statistics, Importance of Statistics, Limitations of Statistics. Organizations in Statistics, NSSO, CSO, Population Studies Institution **2) Conducting a Statistical Enquiry:** Planning the Statistical Investigation, Objectives of the Enquiry, Scope of the Enquiry, Statistical Units, Sources of Data, Technique of Data Collection, Degree of accuracy, Miscellaneous consideration. Executing the enquiry. **3) Collection of Data:** Methods of collection of primary data, Drafting a questionnaire. Secondary data: Precautions in using secondary data, Sources of secondary data. **4) Census & Sampling:** Population, Census & Sampling, Types of sampling, Laws of sampling, Sampling errors. Vital Statistics	10
2	**1) Classification and Tabulation**	10

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	Types of classification, Formation of frequency distributions, General rules for constructing a frequency table, Univariate and Bivariate tables. **Tabulation:** Essential parts of a good table. General rules for drafting a table, construction of blank and numerical tables. **2) Diagrammatic & Graphical Representation of Data using MS-Excel** Diagrams: One Dimensional & Two Dimensional, Bar diagrams, Pie diagrams. Graphs: Histogram, Frequency Polygon, Frequency Curve & Ogives.	
3	**Measures of Central Tendency** **1)** A.M. **2)** G.M. **3)** H.M. **4)** Median & Partition Values. **5)** Mode	10
4	**Measures of Dispersion, Skewness & Kurtosis, Applications**	10
5	**Correlation & Regression** Meaning & types of correlation, Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient. Properties of correlation (Statements only) **Linear Regression:** Regression equations, Regression coefficients **Tests, Seminars, Home Assignments, Group Discussions, Case Study**	10
	Total	**50**

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

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
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Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question

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	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - III Semester

BCOM323: COMMERCIAL ARITHMETIC

(Revised (14) Syllabus w.e.f. 2016-17 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. Update the students with emerging trends and techniques to compute globally.
2. Develop consistency in logical reasoning and ability of decision making in students.
3. Prepare the students to have career as quantitative technicians which has a remarkable weightage across the world.
4. Mentally prepare the students to perform well to crack competitive examinations.
5. Educate students to gear up to face the challenges of liberalization, privatization and globalization.

SYLLABUS

Sl.No.	SYLLABUS	No. of Hours
1	Rapid Methods of Calculation	6
2	Ratio, Proportion and Percentages	10
3	Profit and Loss	10
4	Commission Brokerage and Discount	14
5	Rates, Taxes & Insurance	10
	Tests, Seminars, Home Assignments, Group Discussions, Case Study	
	Total	50

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TEXT BOOKS:

1. Iyer and Berry – Commercial Arithmatic

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

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - III Semester

BCOM326 - PRINCIPLES OF MANAGEMENT
(Revised (14) Syllabus w.e.f. 2016-17)

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

UNITS	TOPIC	HOURS
Unit 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.	12Hrs
Unit II	**Planning** Meaning, Nature and Importance of Planning, Planning Process, Types Plans, Advantages and Disadvantages of Planning.	10Hrs
Unit III	**Organizing** Meaning, Nature & Importance of Organizing, Authority, & Responsibility, Delegation & Decentralization, Types of Organization Structure, Merits & Demerits of Organizing, Structure- Authority, responsibility & Accountability	10Hrs
Unit IV	**Directing & Motivation** Directing-Meaning, Nature & Characteristics, Elements of directing, Leadership-Meaning, Types, Importance& characteristics, Motivation-Meaning, Nature & Importance, Theories of Motivation- Maslow's, Theory X & Theory Y	8Hrs
Unit 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	10Hrs

	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

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

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)

Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - III Semester

BCOM327 - BUSINESS ENVIRONMENT AND ETHICS

(Revised (14) Syllabus w.e.f. 2016-17)

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. Analyze the different Environment Factors based on able to take decision
2. Explain the effects of Economic and Political Factors on Business Decisions
3. Explain the effects of Socio-Cultural and Legal Environment factors on Business Functions.
4. Make students aware about Business Ethics
5. Update knowledge about the modern technology used in business

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Business and its Environment:** 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 decisions, process of environment analysis for business decisions	12Hrs
Unit 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.	10Hrs
Unit 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	10Hrs
Unit IV	**Ethical Business Environment:** Concept and Nature of Socio-Cultural Environment, Components of Socio-Cultural Environment, Importance of Ethics in Business environment, Social Responsibility in Business, Arguments for and against social responsibility, social audit. Business Participation in cultural affairs.	10Hrs

Unit V	**Technological Environment:** Concept and Nature of Technological Environment, Elements of Technological Environment, linkage between technological environment and business, technology and society. Economic effect of technology, Technology and Plant level charges, Management of technology, technology policy.	08Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

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

RECOMMENDED READING:

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

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit

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	Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - III Semester

BCOM328 - MANAGEMENT OF BANKING OPERATIONS
(Revised (14) Syllabus w.e.f. 2016-17)

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

UNITS	TOPIC	HOURS
Unit 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 banking and Extension-counter services, Financing for imports and Exports. Tax consultancy, Rural card or Green cards, Biometric ATM and Micro ATM.	12Hrs
Unit 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.	8Hrs
Unit 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.	12Hrs

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Unit IV	**Lending Criteria:** Factors limiting levels of advances, Liquidity, Security & Profitability. Modes of advancing: Charge, Lien, Pledge, Hypothecation, Mortgages, Assignment	8Hrs
Unit 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.	10Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

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.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units.

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	Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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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. 2014-15 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:

LINGARAJ COLLEGE (AUTONOMOUS) BELAGAVI

- **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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DEPARTMENT OF ENGLISH

B.COM IV Semester

BCOM402: 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: They develop emotional, and intelligent quotient and civic sense

CO 2: Pupils develop their creative writing skills

CO 3: Students improve their reading and writing skills

CO 4: Students will be able to review Cinematic adaptation of literary text

UNITS	Syllabus	HOURS
Unit I	**Fiction and Poem** • Little Women — ***Louisa May Alcott*** • A Rime of the Ancient Mariner — ***S T Coleridge***	**30 Hours**
Unit II	**Unit II: Grammarand Composition** • Jumbled words • Précis writing • Essay writing	**10 Hours**

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Unit III	**Unit III Phonetics** • Word stress	**10 Hours**

Reference:

- Academic Writing - IlonaLeki
- English Language And Linguistics – H. S. Sinha
- A Text of English Phonetics for Indian Students – P Balasubbramanian
- What is Linguistics? - Crystal, David (Chapters 1-3)
- Grammar, Composition and Vocabulary - G Shankaran

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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 ಬದುಕಿದ ಕ್ರದ ಅರಿವು ಮೂಡಿದೆ.
4. ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ಕಾವ್ಯಗಳ ಪ್ರಾಮುಖ್ಯತೆ ತಿಳಿದಿದೆ.
5. ಕನ್ನಡ ಭಾವಗೀತೆಗಳನ್ನು ಪರಿಚಯಿಸಿದೆ

Unit	Syllabus Proposed for the Academic year 2016-17
I	ಭಾಗ–I **ವಚನಗಳು** 1.ಬಸವಣ್ಣನವರ ವಚನಗಳು 1. ಉಳ್ಳವರು ಶಿವಾಲಯವ ಮಾಡಿಹರು 2. ಕಲ್ಲ ನಾಗರ ಕಂಡಡೆ ಹಾಲನೆರೆಯೆಂಬರು 3. ಕಳಬೇಡ ಕೊಲಬೇಡ, ಹುಸಿಯ ನುಡಿಯಲು ಬೇಡ 4. ಲೋಕದ ಡೊಂಕ ನೀವೇಕೆ ತಿದ್ದುವಿರಿ? 5. ದಯವಿಲ್ಲದ ಧರ್ಮದೇವುದಯ್ಯಾ? 6. ಮನವೇ ಸರ್ಪ, ತನುವೇ ಹೇಳಿಗೆ 7. ಮನೆಯೊಳಗೆ ಮನೆಯೊಡೆಯ ಇದ್ದಾನೋ 8. ಮರಕ್ಕೆ ಬೇರು ಬಾಯಿ ಎಂದು ತಳಕ್ಕೆ 9. ಮರನೇರಿದ ಮರ್ಕಟನಂತೆ 10. ವಿಷಯವೆಂಬ ಅಸುರನೆನ್ನ ಮುಂದೆ ತಂದು 2.ಅಕ್ಕಮಹಾದೇವಿ ವಚನಗಳು 1. ಅಕ್ಕಕೇಳೌ ಅಕ್ಕಯ್ಯಾ

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	2. ಚಿಲಿಮಿಲಿ ಎಂದು ಓದುವ ಗಿಳಿಗಳಿರಾ 3. ತರಣಿಯ ಹುಳು ತನ್ನ ಸ್ನೇಹದಲ್ಲಿ ಮನೆಯ ಮಾಡಿ 4. ಬೆಟ್ಟದ ಮೇಲೊಂದು ಮನೆಯ ಮಾಡಿ 5. ಮಧ್ಯಾಹನದಿಂದ ಮೇಲೆ ಹಿರಿಯರಿಲ್ಲ 6. ಮರಮರ ಮಥಿಸಿ ಕಿಚ್ಚು ಹೊತ್ತಿ 7. ರತ್ನದ ಸಂಕೋಲೆಯಾದಡೆ 8. ಸಂಸಾರವೆಂಬ ಹಗೆಯಯ್ಯ ಎನ್ನ ತಂದೆ 9. ಬಲ್ಲಿದ ಹಗೆಯವ ತೆಗೆವನದಬರ 10. ಭವದ ಬಟ್ಟೆಯ ದೂರವನೇನ ಹೇಳುವೆನಯ್ಯ

ಆಕರ ಗ್ರಂಥಗಳು:

1. ಬಸವಣ್ಣನವರ ವಚನ ಸಂಪುಟ – ಡಾ. ಎಂ.ಎಂ. ಕಲಬುರ್ಗಿ (ಸಂಪಾದಕರು) ಕನ್ನಡ ಪುಸ್ತಕ ಪ್ರಾಧಿಕಾರ 1993
2. ಶಿವಶರಣೆಯರ ವಚನ ಸಂಪುಟ – ಡಾ. ವೀರಣ್ಣ ರಾಜೂರ (ಸಂಪಾದಕರು) ಕನ್ನಡ ಪುಸ್ತಕ ಪ್ರಾಧಿಕಾರ 1993

B.A. B.COM-II, IV, and VI Semester
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(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit.

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	Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - IV Semester

BCOM420: CORPORATE ACCOUNTING -PAPER II

(Revised (14) Syllabus w.e.f. 2016-17)

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.
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-	10hrs.

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	Pooling of Interests Method and Purchase Method; Internal company 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 & Radhaswamya – 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 Sehegal
9. Advanced Accountancy - S.K. Paul.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
I	2	1	4 questions from 5	Case study/Map/

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2	2	1	units. Not more than One question from each unit.	Problem Solving Question/Essay/ Two question will be set based on the syllabus
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - IV Semester

BCOM421: COMPUTER APPLICATION IN BUSINESS –III
(Revised (14) Syllabus w.e.f. 2016-17 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. 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. **onstants, Variables and Data types:** 'C' Tokens, Keywords, and Identifiers Constants, Variables, Data Types, Declaration Of Variables, Assigning Values Of Variables, Defining Symbolic Constants.	**20 Hrs**

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	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 Associatively. **Mathematical functions managing input and output operator:** Input and Output Statements, Reading A Character, Writing Characters, Formatted Input Formatted Output Statements.	
Unit III	**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.	**15 Hrs**
Unit IV	**Electronic Data Interchange (EDI) and Electronic Payment System** Introduction, Advantages and Disadvantages of EDI, Electronic Payment System, Supply Chain management, Business Process Re-Engineering, Commerce Providers, Legal Issues and Securities, Money Credit Cards, Transactions and Validations, Digital Certification, Authentication.	**10 Hrs**

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.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com IV Sem

BCOM422: BUSINESS STATISTICS - II

(Revised (14) Syllabus w.e.f. 2016-17 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. 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

Sl.No.	SYLLABUS	No. of Hours
1	**Analysis of Time Series:** Meaning, Components of Time Series, Measurement of trend: Method of Least Squares – Straight Line Trend, Parabolic Trend, Exponential Trend, Method of Moving Averages. Seasonal Variations.	10
2	**Index Numbers:** Meaning, Problems in the construction of general index numbers, Types of Index Numbers, Chain Base Method, Consumer Price Index Numbers, Problems involved in the construction of Consumer Price Index Number, Types of Consumer Price Index Numbers, Limitations.	12
3	**Elements of Probability:** Theory: Introduction to Probability, Random experiment, Sample space & events, Classical, Statistical & Axiomatic approaches to probability. Statements of complimentary law & additive laws of probability, conditional probability & statement of multiplication.	8
4	**Random Variable & Mathematical Expectations:** Definition of a random variable, Probability mass function,	10

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	Joint & marginal probability functions. Mathematical expectation & variance of a discrete random variable. Statements of Addition & multiplication theorems of expectation.	
5	**Theoretical Distributions:** Binomial Distribution, Poisson Distribution and Normal Distribution.	10
	Applications **Tests, Seminars, Home Assignments, Group Discussions, Case Study**	
	Total	**50**

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

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part	Set Two questions from each unit.

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A :	Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com IV Sem

BCOM423: COMMERCIAL ARITHMETIC - II

(Revised (14) Syllabus w.e.f. 2016-17 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 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

Sl.No.	SYLLABUS	No. of Hours
1	Simple & Compound Interest. Depreciation	10
2	Installment buying & Annuities	8
3	Partnership: Sharing of Profit and Losses. Interest on Capital Drawings. Calculation of Good will on Admission and on Retirement of Partners	12
4	Joint-Stock Companies: Shares of Stocks. Issue & Redemption of Debentures, Payment of Dividend. Issue of Bonus Shares.	10
5	Time & Work Time & Distances	10
	Tests, Seminars, Home Assignments, Group Discussions, Case Study	
	Total	50

TEXT BOOKS:

1. Iyer and Berry – Commercial Arithmatic

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

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - IV Semester

BCOM 425: INDIAN FINANCIAL SYSTEM

(Revised (14) Syllabus w.e.f. 2016-17)

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. Understands the Meaning, Components and Functions of Financial System and Key Elements of Financial System.
2. Impart Knowledge regarding Meaning, Importance and Classification of Financial Markets.
3. Create awareness of Primary Markets, Secondary Markets and Stock Exchanges.
4. Know about the functioning of Financial Dealers in Financial Markets.
5. Know about the role and need of regulations in Financial System i.e. RBI, SEBI Regulations, Schemes in Banking and Insurance Sectors.

SYLLABUS

UNIT:	TOPICS	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 Monitory 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 Offers- methods of making public issue- fixed price and book building – meaning process and price determination; Red – erring	10 Hrs

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	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.s	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.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions	Answer any 4 questions out	Answer any 2 questions out of 4	Answer any 1 question

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	out of 10	of 6		
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - IV Semester

BCOM429: INSURANCE

(Revised (14) Syllabus w.e.f. 2016-17)

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 the students aware of Insurance Sector this is one of the Important Financial Services.
2. Understands the Basic Concepts of Insurance and its Significance of Insurance.
3. Know about Principles of Life Insurance and its different types of polices calculation of premiums, and settlement of claims.
4. Know about the Group and Health Insurance, and Non-Life Insurance.
5. Encourage the Learners to take up Insurance as a Career.

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.	**Introduction of IRDA-** 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. Teaching Methodology: Class room lecture, Field Work, Case study and Group Discussion	08 Hrs

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5.	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 Total	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.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units).

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	Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - IV Semester

BCOM428: FINANCIAL MANAGEMENT
(Revised (14) Syllabus w.e.f. 2016-17)

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 the areas of sources of finance and application of finance.
2. Take long term decision in terms of Financial Decisions
3. Know regarding the better utilization of finances.
4. Take up the career opportunities as financial analysts
5. Make them experts in proper use of finance if they start their own enterprise

SYLLABUS

UNITS	TOPIC	HOURS
Unit 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 Hrs
Unit 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. (Theory and Problems)	8 Hrs
Unit III	**Capitalization and Capital Structure:** **Financial Plan:** Meaning, Definition and objectives of a Sound Financial Plan – Determinants of Financial Plan, Steps on Financial Planning. **Capitalisation:** Meaning, Concepts and Types; Theories of Capitalization – Over capitalization, Under Capitalization and Fair Capitalization; Merits, Demerits and Remedies. **Capital Structure and Financial Structure:** Significance of Capital	14 Hrs

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	Structure, Optimal Capital Structure, Operating and Financial Average-Point: Financial Break Even Point, Computation of E.P.S. and Evaluation of Financial Plans (Theory and problems).	
Unit IV	**Cost of Capital:** Meaning and Definition – classification, Computation of Specific Cost of Capital: Cost of Equity, Cost of Debt, Cost of Retained Earnings, Cost of Preference Shares. Cost of Debt Before Tax and After Tax – Weighted Average Cost of Capital and Marginal Cost of Capital (Theory and Problems).	8 Hrs
Unit V	**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 (Theory and Problems).	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. Khan and Jain - Financial Management, T.M.H., New Delhi.
2. Dr. G. B. Baliger - Financial Management -Renuka Prakashan

SUGGESTED READINGS:

1. Pandey I.M. - Financial Management, Vikas, Allahabad.
3. Van Horne - Financial Management & Policy, P.H.I., New Delhi.
4. Maheshwari S.N. - Financial Management and Practice, Sultan Chand & Sons, New Delhi.
5. Maheshwar & Gupta - Financial Management, Sultan Chand & Sons, New Delhi.
6. Kulkarni & Satyaprasad - Financial Management, Himalaya, Bombay.
7. Reddi and Appannaiah - Financial Management, Himalaya, Bombay.
8. Stanley Block - Foundations of Financial Management, T.M.H New Delhi.
9. Stephen A.Ross - Essentials of Corporate Finance Management, T.M.H New Delhi.
10. Richard A.Brealey - Fundamentals of Corporate Finance, T.M.H New Delhi.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5	Case study/Map/

LINGARAJ COLLEGE (AUTONOMOUS) BELAGAVI

2	2	1	units. Not more than One question from each unit.	Problem Solving Question/Essay/ Two question will be set based on the syllabus
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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KLE's Lingaraj College, Belagavi
(Autonomous)
Department of Economics
B.Com: IV-Semester
Subject: BCOM424-International Economics
(w.e.f. 2014-15 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 ofMethods 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:

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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 – VrindaPublications,NewDelhi.
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 andNordous:**International Economics

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B. Com V Semester

BCOM521: COMPUTER APPLICATION INBUSINESS - IV

(Revised (14) Syllabus w.e.f. 2016-17)

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 concepts andManagement Information System** Definition of System, Characteristics, Business as a system, Component of a System, Type of system, Deterministic &Probabilistic system, Open & Closed systems, sub-systems, Overview of Business Functions in an organization. Concept of MIS, DATA, Sources of Data, Data Possessing, Information Requirements of different levels of organization, Desired Properties of Management Information, Role of a system Analyst & his responsibilities in an Organization.	10 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, Practices and Preparation of Final Accounts, Computerized Accounting Information Systems. Difference between Manual and Computerized Accounting Information System.	**10 Hrs**
Unit III	**Tally:** Accounting Software, Architecture & Customization of tally, features of tally 9.1 version, configuration of tally, Components Of Gateway of tally, tally screens and menus, Button Bar, Shortcuts, Creating New Company, Altering/Deleting Company details, Inbuilt Groups, creation of group, Editing and deleting groups, creation of ledgers, Editing and deleting ledgers, Creating Multiple Ledgers, creating voucher types. Accounting vouchers, voucher entry, payment voucher, receipt voucher, contra voucher, calculation area.	**10 Hrs**
Unit IV	**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, purchase voucher, sales voucher, debit note (Purchase Returned), credit note (Sales Returned), Accounting Invoice as voucher. 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, Multiple Godowns, Optional Voucher, Memorandum Voucher, Reversing Journal , Post-Dated Voucher, Value Added Tax (VAT), VAT calculation, VAT Classifications, VAT Rates, Input VAT, Output VAT, Enabling VAT calculation in Tally, Ledgers related to VAT, Voucher Entry considering VAT.	**12 Hrs**
Unit V	**Reports:** Day books- Balance sheet, Trial balance, Profit & loss account, ratio analysis, cash flow statement, fund flow statement, cost center report, Budgets show variance, Account Books, Statement of accounts(Statistics), Out standings, List of Accounts, VAT Reports.	**8 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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B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - V Semester

BCOM522 – PRINCIPLES AND PRACTICE OF AUDITING

(Revised (15) Syllabus w.e.f. 2016-17)

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. Equip students with the Application of Audit Principles and Provisions Required for Audit
2. Detect and Prevent the Errors and Frauds
3. Ensure transparency and accuracy of business dealings.
4. Acquire conceptual knowledge of technical aspects in Auditing
5. Acquire conceptual knowledge of preparation of Audit Report

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Nature of Audit:** Meaning, Definition and Concepts of Auditing, Objectives of Audit, Kinds of Audit, Advantages and Disadvantages of Audit, Qualification and qualities of an Auditor.	12 Hrs
Unit II	**Audit Procedure:** Basic principles governing an audit, planning an audit, Working papers, audit evidence, materiality, audit sampling and audit risk.	08 Hrs
Unit III	**Evaluation of Internal Control:** Meaning, need, Limitations and Stages in Evaluation of Internal Control.	06 Hrs
Unit IV	**Auditing in Computerized Information System Environment:** Meaning of CIS, Approaches of Computer auditing, distinction between manual accounting audit and computerized accounting audit, Characteristics of CIS Environment, computer frauds and computer virus.	12 Hrs

LINGARAJ COLLEGE BELAGAVI (AUTONOMOUS)

Unit V	**Audit of Financial Statements and Auditor's Report:** Audit of financial statements; Verification of profit and loss account and Balance sheet items (in brief) Auditor's Report: Meaning, Importance, Distinction between reports and certificates, contents of audit reports, types of audit reports and their specimen.	12 Hrs
	Assignment: Report of interpretation on P&L A/c., Balance Sheet, Auditors report of a particular company. Tests, Seminars and Field visits Total	50 Hrs

Text Books:

1. Tondon : Practical Auditing.
2. Kamal Gupta : Fundamentals of Auditing, TMH, New Delhi

Reference Books:

1. Batra and Bangardia : Text Book of Auditing, TMH, New Delhi.
2. Saxena & Saravaravel: Practical Auditing, Himalaya Publishing House, ombay.
3. Saxena, Reddy, : Essentials of Auditing. Appannaiah & Shollapur, Himalaya Publishing House, Bombay.
4. Kurt Pany : Auditing, TMH, New Dehli.
5. D.R.Camichael : Auditing Concepts and Methods, TMH, New Delhi.
6. Setter Howard : Auditing Principles, PHI, New Delhi.
7. L.K.Shukla : Auditing Principles & Practice, Taxman Law's New Delhi.

8. B.A. B.COM-II, IV, and VI Semester

9. QUESTION PAPER BLUE PRINT/ PATTERN

10. (w.e.f. From 2014-15 and onwards)

11. For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

LINGARAJ COLLEGE BELAGAVI (AUTONOMOUS)

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - V Semester

BCOM523 – HUMAN RESOURCE MANAGEMENT

(Revised (15) Syllabus w.e.f. 2016-17)

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 the basic conceptual of HR Management being practiced in general by the business enterprises.
2. Acquire conceptual knowledge of basics of HR.
3. Acquire the knowledge regarding the avenues of the recruitment, the selection process, the compensation, calculation etc.
4. H.R.M helps in gaining confidence for facing interviews for personality development and if they are selected in the H.R.Department or payroll section, they can discharge their duties more effectively and efficiently
5. H.R.M is a core subjects even if they start their own enterprises, they can manage their H.R.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Human Resource Management:** Meaning, Objectives, Functions, Significance of Human Resource Management. Difference between HRM and PM and HRD. Essential elements of HRM. HRM planning.	08 Hrs
Unit II	**Human Resource Planning:** Recruitment and E-Recruitment: Meaning, Factors influencing Selection: Meaning, steps in Selection Process Placement and induction Meaning and importance.	10 Hrs
Unit III	**Human Resource Development:** Meaning, Definition and Features of HRD, Need, Objectives and functions of HRD. Training: Meaning, Objectives, types of Training, Advantages of Training.	10 Hrs
Unit IV	**Performance Appraisal:** Meaning, Need, Objectives, steps involved in performance appraisal and methods of Performance Appraisal.	10 Hrs

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Unit V	**Career Development:** Etiquettes of Group Discussion, Areas of Reasoning Ability, Interview skills and Data Interpretation, Aptitude Test.	12 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1) Dr. H. O. Halasagi – Human Resource Management, Gadag
2) P.Subba Rao :Personnel and Human Resource Management, HPM, N. Delhi.
3) Ashwathappa :Human Resource & Personnel Management, TMH, New Delhi.

Reference Books:

1) Fisher Schoenfield :Human Resource & Personnel Management, AIPD, Chennai.
2) Snail & Holden :Human Resource & Personnel Management; McMillan India, Ltd., New Delhi.
3) Edwin Flippo :Personnel Management, McGraw Hill International Edition, New York.
4) Anuradha Sharma & AradhanaKhandekar : Strategic Human Resource Management, Sage Publication, ND.
5)T.V.Rao : Human Resource Management, Sage Publication New Delhi.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)

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Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - V Semester

BCOM528-INDIRECT TAX

(Revised (15) Syllabus w.e.f. 2016-17)

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. Equip students with the application of principles and provisions of CST, Customs, Central Excise, VAT, Service Tax Laws.
2. Provide an insight into practical aspects of the provisions of tax laws to various situations.
3. Identify and analyze the reasons for various laws under Indirect Tax system
4. Acquire conceptual knowledge of basics of Customs Law
5. Acquire conceptual knowledge of basics of GST

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Introduction to Indirect Taxes and Service Tax:** Indirect Taxes: Meaning, Advantages and Disadvantages, Discussion on Budget, Service Tax: Meaning and definition, features, levy and collection of service tax, administration tax, exemptions, taxable services and determination of tax liability	10 Hrs
Unit II	**Central Excise:** Procedure relating to Levy, Valuation and Collection of Duty – Types of Duty, Nature of Excise Duties, CENVAT Credit, Classification of Excisable Goods, Valuation and Importance.	10 Hrs
Unit III	**Customs Act:** Meaning, Types of Custom Duties, Valuation of Custom Duty, Tariff Value, Custom Value, Methods of Valuation of Customs, Problems on Custom Duty.	10 Hrs
Unit IV	**Value Added Tax** Basic concept of VAT, Dealer, Registered Dealer, Sales, Turnover, Input VAT, output VAT, Features and Methods of VAT, Methods of Computation of VAT – Simple Problems	10 Hrs

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Unit V	**Central Sales Tax/ Goods and Service Tax** Objects, Basic Schemes of CST Act- Meaning, Dealer, Business, Sale, Goods, Declared Goods, Turnover. Sale Price, Sales Exempt From CST, Interstate and Intrastate Sale, Sales in the Course of Imports And Exports, Registration Under CST Act – Simple Problems.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. V.S.Datey : Indirect Taxes, Law and Practice
2. T.N. Manoharan : Income Tax Law including VAT Service Tax, Snow white publications

Reference Books:

1. Taxman's : (2013) 26th Edition CENVAT Law and procedure
2. Taxman's : (2013) 26th Edition Central Excise Manual
3. R.K. Jain : Customs Law Manual.
4. Karnataka Value Added Tax Act 2003 published by Karnataka Law Journal publication.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B	Set One question from each unit.

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:	Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - V Semester

Specialization Group – A
(Costing and Taxation)
BCOM5251 – COST ACCOUNTING – I

(Revised (15) Syllabus w.e.f. 2016-17)

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 various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost
2. Determine various levels of material i.e. reorder level, minimum level, maximum level &EOQ for managing working capital.
3. Use methods of time-keeping & time-booking and manage idle & overtime Remuneration and incentives
4. Understand the features of overhead or indirect cost of production and basis of allocationand apportionment
5. Use cost-sheet to compute unit cost of product and computing tender price of a product.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Concept of Cost:** Accountants and Economists. Meaning of cost Accounting, Objectives and functions: Distinction between cost and financial accounting, Merits of cost accounting.	06 Hrs
Unit II	**Classification of Costs:** Elements, Nature, Functions, Behaviour, Identification, Controllability of Cost. Managerial Concepts of Cost; Relevant Cost, Imputed Cost, Opportunity Cost; Junk Cost, Implicit Cost Meaning and Importance of Cost Sheet. Preparation of Cost Sheet.	08 Hrs
Unit III	**Material Cost Control:** Meaning, Objective and Significance of Material Cost Control. Purchase Department, Procedure in Purchasing, Levels of Materials: Minimum Level, Maximum Level, Reordering And Danger Levels. EOQ-Concept and Computation of EOQ. Stores control, Methods of Pricing Issues; FIFO and LIFO, Weighted Average Method, Base Stock Method.	12 Hrs

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Unit IV	**Labour Cost Control:** Meaning, Objectives and Significance of Labour cost control. Methods of Time keeping and Time booking. Treatment of idle time and overtime wages. Wage payments methods: Time rate and Piece rate, Straight Piece rate, Merrick's multiple Piece rate.Incentive Wage Plans: Need and importance Halsey, Rowan Premium plans.	12 Hrs
Unit V	**Overhead Cost Control:** Primary and Secondary distribution of overhead,Simultaneous equation method and Repetition method, Re-apportionment of Service DepartmentCosts to Production Departments Absorption of Overheads; Meaning, Procedure and Methods of Absorption, Labour Hour Rate, and Machine Hour Rate.	12 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. Dr. G. B. Baliger : Cost Accounting, Ashok Prakashan – Hubli
2. Dr. G. H. MahadevSwami – Cost Accounting
3. Dr. Jain And Narang – Elements of Cost Accounting

SUGGESTED READINGS

1. Jawaharlal - Cost Accounting, T.M.H., New Dehli.
2. Rayadu - Theory and problems in Cost Accounting, T.M.H., N. Dehli.
3. Pattanshetti and Palekar - Cost Accounting, R.Chand,New Dehli.
4. Horngren et al - 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. Agrwal M.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 Dehli.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
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Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/
2	2	1		
3	2	1		
4	2	1		

5	2	1		Two question will be set based on the syllabus
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - V Semester

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

(Revised (15) Syllabus w.e.f. 2016-17)

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 U/S 10 and Tax Free Incomes.
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

UNITS	TOPIC	HOURS
Unit I	**(a)Introduction:** Brief history of Income-Tax, Legal frame work Meaning and termsused: Person, Assessee assessment, Assessment year previous year income, Total income, Gross Total Income, Assessing officer **(b)Residential Status**: Rules for determining residential status of individual. HUF firm-Incidence of Tax-Practical Problems.	8 Hrs
Unit II	**Tax Free IncomesU/s 10:** Section10(1),10(2),10(2A),10(5),10(10),10(10A),10(10AA),10(10B), 10(10C),10(D),10(11),10(12),10(13),10(13A),10(14),10(15),10(34)	08 Hrs
Unit III	**Income From Salary:** Salary, Allowances-Perquisites and retirement benefits-Deductions u/s 16- Computation of salary income-practical problems.	14 Hrs

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Unit 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 Hrs
Unit V	**Income From Business Profession:** Depreciation: Meaning of Depreciation, Block of Assets, 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 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

SUGGESTED READINGS:

1. M.B.Kadkol : Income Tax, Renuka, Hubli.
2. Bhagavati Prasad : Direct Taxes,New Age, New Delhi.
3. V.A.Patil : Income Tax
4. Gour & Narang : Income Tax Law and Practice, Kalyani, New Delhi.
5. Singhania V.K : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ Two question will be set based on the syllabus
2	2	1		
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B	Set One question from each unit.

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:	Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - V Semester

Specialization Group – B
(Banking and Insurance)

BCOM5261 – INDIAN BANKING –I

(Revised (15) Syllabus w.e.f. 2016-17)

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 of Banking System
2. Study trade and finance in India
3. Explain about theoretical aspects of banking and its practical approach
4. Evaluate the use of computers in Indian Banking practice
5. Apply the traditional banking system in modern perspective

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Evolution of Banking Institutions:** Origin of Banks: Development of Banking Institutions: Classification of Banks. Commercial Banking Principles. Earning Assets of Bank, Non-Performing Assets.	12 Hrs
Unit II	**Banking Systems:** Branch Banking and Unit Banking. Chain Banking and Group Banking. Deposit Banking, Investment Banking.	08 Hrs
Unit III	**The Banking Regulation Act:** Scheme of the Act; Application of the Act. Management and control. Assets of a Banking company, Powers of RBI: Accounts and Audit.	10 Hrs
Unit IV	**The Reserve Bank of India:** Organization of the Bank, Functions of the Bank, Central Banking Functions, Superiority Functions. Control of credit by the Reserve Bank. Commercial Banks and the Reserve Bank.	12 Hrs
Unit V	**The State Bank of India.** Establishment of SBI, Share Capital, Shares, Management, Business	08 Hrs

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	of SB. Funds, Accounts and Audit. SBI(Subsidiary Banks) Act.	
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

SUGGESTED READINGS:

1. Maheshwari S. N : Banking Law and Practice, Kalyani Publisher, New Delhi.
2. Shekar K.C : Banking Theory, Law and Practice.
3. Sundaram KPM : Money, Banking and International Trade.
4. Varshey : Banking Law and Practice. Sultan Chand and Sons, New Delhi.
5. G.B,Baligar : Banking Law and Practice. Ashok Prakashan, Hubli.
6. Lall Nigam B.M : Banking Law and Practice. Konark Publisher, New Delhi.

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QUESTION PAPER BLUE PRINT/ PATTERN

(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)

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Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - V Semester

Specialization Group – B
(Banking and Insurance)

BCOM5262 – INSURANCE - I

(Revised (15) Syllabus w.e.f. 2016-17)

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. Face increasing Risks and Uncertainties of man in this modern world
2. Understand device which a man to learn to meet against the losses of in evitable contingencies of loss.
3. Study the Role of Insurance in the socio-economic prosperity of a country.
4. Understand how it protects the farmer against flood, fire, storm etc.,
5. Understand how insurance is a means of security against the risk of fire or perils of sea.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Nature of Insurance:** Insurance Contracts, Legal principles of Contract. Scope of Insurance, Subject matter of Insurance, IRDA- Objectives and functions.	10 Hrs
Unit II	**Concept of Risk:** (General Insurance) Loss prevention and Risk Management. Nature and sources of Risk, Classification of risk, Expectation of Loss.	10 Hrs
Unit III	**Principles of Life Insurance:** Life Insurance In India. Objectives of LIC of India, organizational set up, public and private insurance, companies, types of life policies, Prices of life insurance policies.	12 Hrs
Unit IV	**Practice of General Insurance:** Insurance agencies- Intermediaries. Structure of Commission; Pricing of general insurance product, Public and private insurance companies.	12 Hrs

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Unit V	TAC-Tariff Advisory Committee. Legal Environment-Insurance Act. Motor vehicle Act: Marine Insurance Act.	06 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

Text Books:

1. M.J.Mathew : Principles and Practice of Insurance.
2. G.S.Panda, Ghanshyam : Principles and Practice of Insurance.

SUGGESTED READINGS:

1. Katayal, Rakesh, Inderjit Singh, Arrora S. : Insurance
2. Inderjit Singh : Text Book of Insurance
3. Verhese A.M : Book of Insurance Madhavan T.V.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN

(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions
	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)

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Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com - V Semester

Specialization Group – C
(Advanced statistics)

BCOM5271 - STATISTICS FOR MANAGEMENT

(Revised (15) Syllabus w.e.f. 2016-17)

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. Update the students with emerging ***trends and techniques*** to compete in this competitive world.
2. Equip the students with techniques for ***data analysis*** which is the most important function of the ***management***.
3. Exploit the emerging opportunities in the ***insurance business*** and to play a key role of ***Actuaries***.
4. Educate students to gear up to face the challenges of ***liberalization, privatization and globalization.***
5. Develop graduates with ***numerical skills*** needed in the field of ***research*** in higher education.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Use of Statistical Techniques.** In Managerial Decision Making. Data Interpretation	08 Hrs
Unit II	**Probability :** Concept and Definition – Relevance to Management. Sample space and events. Rules of Probability. Random Variables, Mathematical Expectation, Theorems of Expectations(without proof).Problems based on expectation & variance. Concept of Probability Distribution. Theoretical Probability Distributions : Binomial, Poisson and Normal. Problems on it.	12 Hrs
Unit III	**Theory of Sampling:** Concept and Definitions. Census and Sampling. Simple random sampling, Stratified sampling, Systematic sampling and multistage	06 Hrs

	sampling. Determination of sample size.	
Unit IV	**Testing of Hypothesis:** Introduction to Hypothesis Testing. Procedure of Testing Hypothesis. Type I and Type II errors. Z-Test, t-test, Chi-Square Test and F-test.	12 Hrs
Unit V	**Analysis of Variance :** Introduction, Definition of Analysis of Variance. Assumptions to be made and use of ANOVA. One way classification : Mathematical Model for one way classified data, procedure for carrying out ANOVA with one factor of classification and problems. Applications of ANOVA Multivariate Techniques.	12 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

S.No.	Title of Experiments	No. of Experiments
1	Applications of Probability	02
2	Applications of Expectation	01
3	Fitting of Theoretical Distributions & Applications	02
4	Large Sample Tests	01
5	Small Sample Tests	02
6	Analysis of Variance	02
		Total 10

Text Books:

1. Business Statistics : J. K. Sharma. Pearson Education, 2nd edition 2008.
2. Fundamentals of Statistics: S. C. Gupta. Himalaya Publishing House. 6/e 2004.

SUGGESTED READINGS:

1. Research Methodology: C. R. Kotari: Eastern Publications
2. Business Statistics : Sancheti and Kapoor. Sultan Chand and Sons – New-Delhi.
3. Business Statistics : Aggarawal and Bharadwaj. Kalyani New-Delhi.
4. Mathematics & Statistics : Goel and Goel. Taxmann New-Delhi.
5. Statistics for Business and Economics : Anderson, Sweeney, William. Thomsonpublishing, 9/e 2007.
6. Statistics : Levin and Rubin, Perason 7e.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5	Case study/Map/

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2	2	1	units. Not more than One question from each unit.	Problem Solving Question/Essay/ Two question will be set based on the syllabus
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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B. Com - V Semester

Specialization Group – C
(Advanced statistics)

BCOM5272 - QUANTITATIVE TECHNIQUES FOR MANAGEMENT - I

(Revised (15) Syllabus w.e.f. 2016-17)

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. Update the students with emerging ***trends and techniques*** to compete in this competitive world.
2. Educate students to gear up operational research and their techniques in decision making
3. Develop consistency in ***logical reasoning and ability of decision making*** in students.
4. Develop graduates with ***numerical skills*** needed in the field of ***research*** in higher education.
5. Prepare the students to have career as ***quantitative technicians*** which has remarkable weightage across the world.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Quantitative Techniques:** Introduction and their field of application. Classification of Quantitative Techniques. Limitations of Quantitative Techniques	10 Hrs
Unit II	**Introduction to Operations Research:** Meaning, Scope, Techniques, Characteristics and Limitations of O.R. Methodology and Models in O.R. (Only theory). Importance of O.R. Techniques in business and Industry.	10 Hrs
Unit III	**Linear Programming Problem:** Construction of L.P. Model. Characteristics of L.P.P. Graphical Solution. Slack, Surplus and artificial variables. Simplex method. Big M-method. Duality. Economic interpretation of Dual Variables.	10 Hrs

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Unit IV	**Assignment Problems:** Meaning and Definition of Assignment Problems. Hungarian Algorithm and examples on it. Travelling Salesman Problems.	10 Hrs
Unit V	**Transportation Problem:** Meaning and Definition of Balanced and Unbalanced T.P. Finding feasible solution by NWCR, MMM and VAM. Optimum Solution – MODI Method.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

PRACTICALS:

S.No.	Title of Experiments	No. of Experiments
1	L,P,P, Graphical	01
2	Simplex Method	03
3	Assignment Problems	02
4	Travelling Salesman Problems	01
5	Transportation Problems	03

Total 10
Total hours

Text Books:

1) Quantitative Techniques for Managerial Decisions VOL – I ; L.C. Jhamb, Everest Publishing Home-Pune.,

2) Operations Research : J. K. Sharma. Mc Millan, India.

SUGGESTED READINGS:

1) Quantitative Techniques in Management : N.D. Vohra, Tata Mc. Grow Hill Publications 3/e, 4th reprint 2007.
2) Operations Research : P. K. Gupta and D. H. Hira. Sultan Chand and Sons, New-Delhi.
3) Operations Research : B. S. Goel, Pragati Prakashan, Meerut.
4) Operations Research: Kanti Swaroop, P. K. Gupta and Manmohan. Sultan Chand and Sons, New-Delhi.
5) Operations Research: S. D. Sharma.

B.Com - I, III, and V Semester Practical / Problems Oriented Subjects
QUESTION PAPER BLUE PRINT

Unit	Part A 2 marks	Part B 4 Marks	Part C 16 marks	Part D 10 marks
1	2	1	4 questions from 5	Case study/Map/

2	2	1	units. Not more than One question from each unit.	Problem Solving Question/Essay/ Two question will be set based on the syllabus
3	2	1		
4	2	1		
5	2	1		
Total questions	10 questions	5 questions	4 questions	2 question
	Answer any 8 questions out of 10	Answer any 3 questions out of 5	Answer any 2 questions out of 4	1 question
	8 X 2 =16	3 x 4 = 12	2 x 16 = 32	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set One question from each unit. Answering any 3 questions from 5 questions (3 qns x 4 mks = 12 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 16 mks = 32 marks)
Part D :	Case study / Map /Problem Solving Question /Essay Two question will be set based on the Syllabus The question compulsory. (1 qn x 10 mks = 10 marks)

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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. 2015-16 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 IndustrialisationIndustrial 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		

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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 (15) Syllabus w.e.f. 2016-17)

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 principles of Management Accounting and able to make decision making.
2. Analyze financial statement and prepare budget.
3. Analyze and demonstrate the use of fund and fund activities in financial decision making.
4. Analyze and demonstrate the use of cash and fund activities in budgeting.
5. Analyze different types of activity-based management tools.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Introduction:** 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.	10 Hrs
Unit 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.	14 Hrs
Unit 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.	08 Hrs
Unit IV	**Funds Flow Statement:** Meaning of Funds and Funds Flow Statement; objectives, Steps	10 Hrs

	involved in preparation- Schedule of Change in Working Capital.	
Unit V	**Cash Flow Statement:** Meaning and objectives of Cash Flow Statement; steps involved in Preparation of Cash Flow Statement as per Accounting Standard - 3.	08 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. **Dr. G. B. Baliger** : Principles of Management Accounting, Ashok Prakashan, Hubli
2. **Dr. GulledGud** : Principles of 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.

B.A. B.COM-II, IV, and VI Semester
QUESTION PAPER BLUE PRINT/ PATTERN
(w.e.f. From 2014-15 and onwards)

For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/ two question will be set based on the entire syllabus
2	2			
3	2			
4	2			
5	2			
Total questions	10 questions	6 questions	4 questions	2 questions

	Answer any 8 questions out of 10	Answer any 4 questions out of 6	Answer any 2 questions out of 4	Answer any 1 question
	8 X 2 =16	4 x 5= 20	2 x 12 = 24	1 x 10 = 10

Part A :	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
Part B :	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions (4 qns x 5 mks = 20 marks)
Part C :	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions (2 qns x 12 mks = 24 marks)
Part D :	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B. Com VI Semester

BCOM622: FINANCIAL SERVICES

(Revised (15) Syllabus w.e.f. 2016-17)

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 Fundamental Financial Concepts especially Role of Financial Services.
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. Develop knowledge on the allocation of asset management and analyze the funding of financial resources for risk venture
4. Enhances learners' ability in dealing with Depositary Services
5. Integrate the concept and apply on large scale even they can undertake factoring and credit rating activities

SYLLABUS

UNITS	TOPIC	HOURS
Unit 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.	10 Hrs
Unit II	**Lease Financing:** Meaning, features, types of leases; advantages and disadvantages of Leasing, Borrowing v/s Leasing, Evaluation of Lease Finance from the point of lessor and lessee; Tax, Legal and Accounting aspects AS-19 on Leasing.	10 Hrs
Unit III	**Mutual Funds and Venture Capital Financing:** Meaning, Objectives, Importance and Basic Classification of Mutual Funds; Mutual Funds in India – Structure of Mutual Funds Industry; Venture Capital Funds - Meaning, objectives and significance of Venture Capital Financing; Process and Methods of Venture Capital Financing.	10 Hrs

Unit 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 Hrs
Unit V	**Factoring And Credit Rating:** 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.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. Dr. S. O. Halasagi : Financial Services
2. M.Y.Khan : Financial services, Tata Mcgraw Hill Publications, New Delhi.

Reference Books:

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

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B. Com VI Semester

BCOM623: BUSINESS LAWS

(Revised (15) Syllabus w.e.f. 2016-17)

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 as well as rights of the consumers.
4. Identify contract remedies and Demonstrate reorganization of the requirements of contract agreement.
5. Understand legality and statute of Indian Shop Act. It aids to impart knowledge about different laws in case of business

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Law of Contract Part-I:** Nature of Contract, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Void Agreement, Contingent Contracts.	10 Hrs
Unit II	**Law of Contract Part-II:** Performance of Contract, Discharge of Contract-Remedies for Breach of Contracts, Quasi Contract.	10 Hrs
Unit III	**The Consumer Protection Act-1986:** Functioning, Formation of IPA and Stages involved, need of CPA forums, District and National Forum.	08 Hrs
Unit IV	**Sale of Goods Act 1930:** Formation of Contract, Conditions and Warrantees, Right of an Unpaid Seller, Auction Sale, and Distinction on Between Right of Lien and Right of Stoppage in Transit.	12 Hrs
Unit V	**Indian Shop Act:** Marketing Regulations	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. N.D. Kapoor : Handbook of Industrial Law, Sultan Chand & Sons, New Delhi
2. R.C.Chawala : Commercial and Labour laws, K.C.Garg Kalyani Publishers, New Delhi.

Reference Books:

1. K.R Bulchandani : Business Law for Management, Himalaya, Bombay.
2. Saravanavel P. : Legal System in Business, Himalaya, Bombay.
3. 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)
BCOM6251: COST ACCOUNITNG – II

(Revised (15) Syllabus w.e.f. 2016-17)

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

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Unit Costing** Meaning Objectives; application of unit or output costing. Procedure; preparation of cost sheet. Job Costing; Meaning, Objectives, application of job order, procedure of job cost systems.	10 Hrs
Unit II	**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.	10 Hrs
Unit III	**Contract costing:** Meaning and features: Costing Procedure and Valuation of WIP, Computation of Profits of Incomplete Contracts,	12 Hrs
Unit IV	**Process Costing:** Meaning, Features and Applications; Treatment of Normal and Abnormal Losses, Abnormal Gain. Joint Products, and By-Products; Meaning, Objectives and Application, Accounting for Joint and By-	10 Hrs

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	Products	
Unit V	**Marginal Costing:** Concept of Marginal Cost and Costing; Objectives and Significance. Break-Even-Analysis (BEP): Meaning, Objectives, assumptions and advantages and Limitations of Break Even Analysis. Contribution, P/V ratio, Margin of Safety and Angle of Incidence, Limiting Factors	08 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. **Dr. G. B. Baliger** : Cost Accounting, Ashok Prakashan, Hubli
2. Jain & Narang - Cost Accounting, Kalyani, New Dehli

Reference 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,New Dehli.
4. Horngren, etal. - Cost Accounting, P.H.I., New Dehli
5. Williamson - Cost Accounting, P.H.I., New Dehli
6. Agrwal M.L - Cost Accounting, Sahitya Bhawan, Agra.
7. Maheshwari S.N. - Cost Management Accounting, Sultan Chand & sons, New Dehli.
8. Nigam & Sharma - Cost Accounting, Himalaya Bombay.
9. Saxena &Vashist - Cost Accounting, Sultan Chand & sons, New Dehli.

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

(Revised (15) Syllabus w.e.f. 2016-17)

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. income from other sources.
2. Know about the aggregation of income and deduction under section 80C to 80U.
3. Acquaint the knowledge Set off and Carry Forward of Losses and Unabsorbed expenses.
4. Know about the assessment of individuals.
5. Develop the skill of computation of total income of assesses and their tax liability

SYLLABUS

UNITS	TOPIC	HOURS
Unit 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.	16 Hrs
Unit 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.	04 Hrs
Unit 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.	10
Unit IV	**Assessment of Individuals** Procedure for computing Total Income – Rates of Tax Practical Problems. **Skill Development**	10 Hrs

	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.	
Unit 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 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. M.B.Kadkol : Income Tax, Renuka, Hubli.
2. Mehrotra & Goel : Income Tax

Reference Books:

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

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B. Com VI Semester

Elective Group - II

B.COM. 6261 - INDIAN BANKING – II

(Financing Specific Sectors)

(Revised (15) Syllabus w.e.f. 2016-17)

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 financing facilities in International Trade
2. Gain the knowledge about circulation of money and banking
3. Develop the trade and finance in India
4. Acquaint of theoretical aspects of banking and its practical approach
5. Acquaint the use of computers in Indian banking practice.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Financing Exports:** Payment terms in International Trade. Financing Facilities, EXIM Bank.	06 Hrs
Unit II	**Priority Sectors :(Concepts and Targets):** Concept of Priority sector Lending. Concept of Weaker Sections. Priority Sector Credit Targets. Common guidelines for Priority Sector Advances.	12 Hrs
Unit III	**Financing Agriculture:** Types of Agriculture Finance. Agencies Providing Agricultural credit. NABARD. Commercial Banks and Agricultural finance. Crop Insurance scheme.	12 Hrs
Unit IV	**Financing Small Scale Industries. Meaning of Small Scale Unit, &** Importance. Credit needs of Small Scale Industries. Sources of finance. District Industries Centers.	08 Hrs
Unit V	**Financing other Priority and Neglected Sectors:** Reasons for neglect, Recent Trends in Banks Lending, guidelines for	12 Hrs

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	Credit, Special Credit Schemes. Lending to Priority Sectors & Monitoring.	
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

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. Varshey : 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 VI Semester

Elective Group - II

B.COM6262 - INSURANCE - II

(Financing Specific Sectors)

(Revised (15) Syllabus w.e.f. 2016-17)

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. Face increasing risks and uncertainties of man in this Modern World
2. Learn to meet against the losses of in evitable contingencies of loss.
3. Understand the role of Insurance in the socio-economic prosperity of a country.
4. Understand how it protects the farmer against flood, fire, storm etc.,
5. Understand how insurance is a means of security against the risk of fire or perils of sea.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Practice of Insurance:** Different plans of Assurance and Annuities. Endowment Assurance, Whole Life Insurance. Term Assurance Policy.	10 Hrs
Unit II	**Policy conditions in Life Assurance:** Policy documents - Preamble, operative clause, Schedule, Attestation, and conditions.	10 Hrs
Unit III	**Data Processing:** Non-Medical Insurance: General and Special Scheme. Group Insurance. Group Selection Master Policy.	10 Hrs
Unit IV	**Fire Insurance:** Fire Policy Drafting. Standard Policy. Excluded Perils, Ex-gratia Payments warranties	10 Hrs
Unit V	**Motor Insurance:** Origin and History. Basic Principles. Types of Vehicles. Motor Vehicle. Act. Insurers duty to third party.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

LINGARAJ COLLEGE BELAGAVI (AUTONOMOUS)

Text Books:

1. M. J. Mathew : Principles and Practice of Insurance.
2. G. S. Panda, Ghanshyam: Principles and Practice of Insurance.

Reference Books:

1. Katayal, Rakesh Inderjit Singh, Arrora S.: Insurance
2. Inderjit Singh : Text Book of Insurance
3. Verhese A.M : Book of Insurance Madhavan T.V.

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B. Com VI Semester

Elective Group - III

BCOM6271 - STATISTICS FOR INSURANCE

(Revised (15) Syllabus w.e.f. 2016-17)

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 the students with emerging ***trends and techniques*** to compete in this competitive world.
2. Equip the students with techniques for ***data analysis*** which is the most important function of the ***management***.
3. Educate students to gear up to face the challenges of ***liberalization, privatization and globalization.***
4. Develops graduates with ***numerical skills*** needed in the field of ***research*** in higher education.
5. Develop consistency in ***logical reasoning and ability of decision making*** in students.
6. Exploit the emerging opportunities in the ***insurance business*** and to play a key role of ***Actuaries***.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Insurance Business:** Insurance Companies as Business Organizations. Role of Insurance Business in Economy. Concept of Risk, Types of Risk, Characteristics of Insurable Risk. Role of Statistics in Insurance. Insurance Business in India. Feasibility of Insurance Business.	08 Hrs

Unit II	**Survival Distributions and Life Tables:** Time – until death r.v. its d.f. and survival function in actuarial notation. Force of Mortality. Interrelations among d.f., Survival Function, Force of Mortality and p.d.f. Construction of Life Table using random survivorship approach. Uniform distribution assumption for fractional ages. Some analytical laws of mortality.	12 Hrs
Unit III	**Models for Life Insurance:** Theory of Compound Interest, Instantaneous rate of interest, discount factor. Insurance payable at the moment of death. Present Value r.v., actuarial present value. Derivation of actuarial preset value for n-year term Life Insurance, Whole Life Insurance and Endowment Insurance	10 Hrs
Unit IV	**Annuities:** Certain Annuity Due, Annuity immediate, Life Annuities, Whole Life Annuity, Present Value r.v. of the payment, its actuarial present value using current payment technique. n-year temporary life annuity, its present value and actuarial present value	12 Hrs
Unit V	**Benefit Premiums:** Concept of a loss r.v. Equivalence Principle. Derivation of fully continuous premium for a unit whole life insurance payable immediately on death of (x) and for n-year term insurance.	08 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

Text Books:

1. Actuarial Mathematics : N.L. Bowers Jr. H. S. Gerber J.C. Hickon, D. A. Jones, Chapters 1,3,4,5,6, the Society of Actuaries 1977.
2. Lecture Notes on An Introduction to Statistics In Insurance : Dr. (Mrs.) S. R. Deshmukh.

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B. Com VI Semester

Elective Group - III

B.COM6272 - QUANTITATIVE TECHNIQUES FOR MANAGEMENT – II

(Revised (15) Syllabus w.e.f. 2016-17)

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. Update the students with emerging ***trends and techniques*** to compete in this competitive world.
2. Educate students to gear up to face the challenges of ***liberalization, privatization and globalization.***
3. Develops graduates with ***numerical skills*** needed in the field of ***research*** in higher education.
4. Develop consistency in ***logical reasoning and ability of decision making*** in students.
5. Prepare the students to have career as ***quantitative technicians*** which has remarkable weightage across the world.

SYLLABUS

UNITS	TOPIC	HOURS
Unit I	**Theory of Games:** Terminology. Two person zero-sum game. Solution to Games, Saddle Point, Dominance Rule, Value of Game, Mixed Strategy. Graphical Method of solving a game – (2xn) and (mx2) Games.	10 Hrs
Unit II	**Inventory Theory:** Meaning of Inventories and its need. Inventory Costs. Lead Time, Stock Replenishment, Time Horizon. EOQ Model with and without shortages (without derivations). Case of Deterministic Uniform Demand. Instantaneous Production and no lead time.	10 Hrs
Unit III	**Network Analysis:** Introduction, Network Logic, Network Construction, Activity Time Estimation, PERT and CPM. Type of Floats. Probability Aspects of Project Planning.	10 Hrs
Unit IV	**Decision Theory:** Introduction. Types of Managerial Decisions. Classification of	10 Hrs

	Decision based on complexities and number of variables. Steps in the decision making process. The role of quantitative methods. Decision making under certainty. Decision making under risk. Decision making under uncertainty. Decision trees.	
Unit V	**Statistical Quality Control:** Meaning of SQC and its uses. Chance and Assignable Variations. Process Control, Production Control and Outline for Control Charts for x, R, np and c-Charts. Six Sigma Control limit.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

TEXT BOOKS :

1) Quantitative Techniques for Managerial Decisions VOL – I ; L.C. Jhamb, Everest Publishing Home-Pune.

2) Operation Research : J. K. Sharma. Mc Millan, India.

3) Quantitative Techniques in Management : N.D. Vohra, Tata Mc. Grow Hill Publications 3/e, 4th reprint 2007.

REFERENCE BOOKS :

1) Operations Research : P. K. Gupta and D. H. Hira. Sultan Chand and Sons, New-Delhi.

2) Operations Research : B. S. Goel, Pragati Prakashan, Meerut.

3) Operations Research : Kanti Swaroop, P. K. Gupta and Manmohan. Sultan Chand and Sons, New-Delhi.

4) Operations Research : S. D. Sharma.

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B. Com VI Semester

BCOM621: COMPUTER APPLICATION IN BUSINESS – V

(Revised (15) Syllabus w.e.f. 2016-17)

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	**Advanced Computerized Accounting Information System** Structure of CAIS, Development Phases of Accounting Information System, Modules of Accounting Software, Data and Information Processing, Scope Of Computerized Accounting, Classification of information, information use in an organization, Information flow documents in an organization, Environmental, Competitive and Internal Information, Traditional Accounting Process and Computerized Accounting Process.	**10 Hrs**
Unit II	**Data Maintenance and Security in CAIS** CAIS Concepts, Database in CAIS , Major issues in DBMS, Data Security and integrity in Tally , Different Security levels, Encryption and Decryption Methods, Tally Vaulted Company, ODBC Connectivity, ODBC Driver, Data Migration Utility and Process, Accounting Transaction Cycles.	**10 Hrs**

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Unit III	**Advanced Inventory Information** Accounting and Inventory Features in Tally 9.1, Accounting/Item invoices, 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 Materials, Manufacturing an Item, Job Costing, Godown Transfer.	**10 Hrs**
Unit IV	**Computerized Tax Accounting and Computation** VAT Payable, VAT Receivable, Composite VAT, Import/Export, Unregistered Dealers, Central Sales Tax, Inter-State Sales, Tax Collected At Source, Tax Deducted At Source, Creating TDS Masters, Service Tax, Payment Of Service Tax in Tally, Enabling Excise In Tally, Fringe Benefit Tax, Objectives Of FBT, Creating Party Ledgers, Customer Ledgers.	**12 Hrs**
Unit V	**Payrolls And Statutory Reports** Options of Display Menu, Account Book, Purchase Register, Sales Register, Out-standings, Statistics, Physical Stock Register, Movement Analysis, VAT Reports, CST Reports, List Of Accounts, Payroll System in Tally,	**8 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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KLE's Lingaraj College, Belagavi
(Autonomous)
Department of Economics
B.Com: VI-Semester
Subject: BCOM628-Public Economics
(w.e.f. 2015-16 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 to:
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 an 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 – RecentFinance 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:

LINGARAJ COLLEGE (AUTONOMOUS) BELAGAVI

1. Hugh Dalton, Principles of Public Finance – 1932 & 1961: Rowtledge and Kegan Paul Ltd., London
2. R.A. Musgrave, 'The Theory of Public Finance'
3. M. L. Seth Macro Economics – 1998: Lakshmi NarainAgarwal, Educational Publishers, Agra.
4. M. L. Seth Money, Banking, Trade and Public Finance – 2005-06: Lakshmi NarainAgarwal, Educational Publishers, Agra.
5. M. L. Jinghan, 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-I/1292, Rajinder Nagar, Ludhiana.

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