



**K. L. E. SOCIETY'S
LINGARAJ COLLEGE, BELAGAVI
(AUTONOMOUS)**

- Re-Accredited at the “A” level by NAAC
- Research Center for Rani Channamma University, Belagavi
- Affiliated to Rani Channamma University, Belagavi

STUDENTS' HAND BOOK

2021-2022

(Under National Education Policy 2020)

B.COM. – I

(I Semester)

Our Vision: Man Making and Nation Building

COURSE CONTENTS

CATEGORY	TITLE	PAGE NO.
	Information Page	1
	Content Page	2
	Programme Structure	3-4
	Staff List	5-6
	Question Paper Blue Print / Pattern	7-9
DSC – 1	Financial Accounting – I	10-11
DSC – 2	Business Correspondence and Reporting	12-13
DSC – 3	Managerial Economics –I	14
AECC – 1	Kannada / Functional Kannada	15-16
AECC – 2	English / Hindi	17-18
AECC – 3	Environmental Studies	19-20
SEC – 1	IT Proficiency –I	201
SEC – 2	Quantitative Aptitude	22
SEC – VB – 1	Health & Wellness (From Dept. of P.E. & Sports)	23
OEC - From Dept. of Commerce for Non-Commerce Students		
OEC – 1	Accounting for Everyone	24-25
GENERAL OEC: You can chose anyone from the following		
OEC – 2	Singing – Vocal Music: Fundamentals of Music	26
OEC – 3	Instrumental Music – Guitar: Guitar for Beginners	27-28
OEC – 4	Fine Arts (Drawing, Painting, Sketching): The Basic Elements of Painting	29-30
OEC – 5	Photography: Introduction & History of Photography	31
OEC – 6	Hotel Operations: Basic & Hotel Management	32-33
OEC – 7	Theater: Fundamentals of Theater	34
OEC – 8	Dance – Bharatanatyam: Nritya Prarambhika (Introduction to Bharatanatyam)	35
OEC – 9	Radio Jockey: Basics of Radio Jockey (RJ) – I	36-37
OEC – 10	Staying Fit	38-39

B.Com. I Semester NEP 2020 PROGRAMME STRUCTURE 2021-22

Scheme of Teaching and Evaluation for B.Com. (Basic/Honors)
with Commerce as Core Subject

Category of Courses	Title of the Course	TEACHING HOURS		SEE Duration	MARKS SEE + CIE = Total	Credits
		L:T:P= T	Total Hours			
DSC -1	Financial Accounting – I	3+0+2 = 5	52 Hrs	3 Hrs	60 + 40 = 100	4
DSC -2	Business Correspondence and Reporting	3+0+2 = 5	52 Hrs	3 Hrs	60 + 40 = 100	4
DSC -3	Managerial Economics –I	3+0+2 = 5	52 Hrs	3 Hrs	60 + 40 = 100	4
AECC-1	Kannada/Functional Kannada	2+0+0 = 2	26 Hrs	1.5 Hrs	30 + 20 = 50	2
AECC-2	English / Hindi	2+0+0 = 2	40 Hrs	3 Hrs	60 + 40 = 100	2
AECC-3	Environmental Studies	2+0+0 = 2	26 Hrs	1.5 Hrs	30 + 20 = 50	2
SEC-1	IT Proficiency –I	0+0+4 = 4	40 Hrs	1.5 Hrs	30 + 20 = 50	2
SEC-2	Quantitative Aptitude	1+0+2 = 3	40 Hrs	1.5 Hrs	30 + 20 = 50	2
SEC-VB-1	Health & Wellness	0+0+2 = 2	28 Hrs	1.5 Hrs	30 + 20 = 50	1
OEC-1	Accounting for Everyone	2+0+2 = 4	52 Hrs	3 Hrs	60 + 40 = 100	3

OEC – GENERAL

OEC No.	OEC Course Titles	Teaching Hours		SEE Duration	Marks SEE+CIE= Total	Credits
		Per Week	Total Hours			
OEC-2	Singing – Vocal Music: Fundamentals of Music	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-3	Instrumental Music – Guitar: Guitar for Beginners	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-4	Fine Arts (Drawing, Painting, Sketching): The Basic Elements of Painting	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-5	Photography: Introduction & History of Photography	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-6	Hotel Operations: Basic & Hotel Management	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-7	Theater: Fundamentals of Theater	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-8	Dance – Bharatanatyam: Nritya Prarambhika (Introduction to Bharatanatyam)	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-9	Radio Jockey: Basics of Radio Jockey (RJ) – I	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3
OEC-10	Staying Fit	6 Hrs	60 Hrs	3 Hrs	60 + 40 = 100	3

- **Students have to undergo for dissertation along with one DSE elective course for VI semester only.**
- BACHELOR DEGREE WITH HONOURS – experience of workplace problem solving in the form of internship or research experience preparing for Higher Education or Entrepreneurship Experience

Notes:

- One Hour of Lecture is equal to 1 Credit
- One Hour of Tutorial is equal to 1 Credit (Except Languages)
- Two Hours of Practical is equal to 1 Credit

ACRONYMS EXPANDED

AECC	Ability Enhancement Compulsory Course
DSC	Discipline Specific Course
SEC-SB/VB	Skill Enhancement Course – Skill Based/Value Based
OEC	Open Elective Course
SEE	Semester End Examination
CIE	Continuous Internal Examination
L+T+P = T	Lecture + Tutorial + Practical = Total Hours per week

STAFF LIST

PRINCIPAL: Dr. B. M. Tejasvi, *Associate Professor of Political Science*

Sl. No.	Faculty Name	Designation	Department
1	Dr. R M Patil	Associate Professor	Commerce
2	Smt. Laxmi Shivannavar	Assistant Professor	Commerce
3	Dr. Nandini H. P.	Assistant Professor	Commerce
4	Shri. Vinayak Varute	Assistant Professor	Commerce
5	Miss. Roopa Gandh	Assistant Professor	Commerce (CS)
6	Miss. Soubhagya. V. Hosamath	Assistant Professor	Commerce
7	Miss. Sampada M. Patil	Assistant Professor	Commerce
8	Miss. Jyoti F. Sangolli	Assistant Professor	Commerce
9	Miss. Sneha Ashok. Chilakwad	Assistant Professor	Commerce
10	Miss. Sindhuraje A Ghorpade	Assistant Professor	Commerce
11	Miss. Shradha Tarihalkar	Assistant Professor	Commerce (CS)
12	Dr. Raghavendra Hajgolkar	Assistant Professor	Economics
13	Shri. G. A. Mathapati	Assistant Professor	Economics
14	Dr. Vishwanath.A. Khot	Assistant Professor	Economics
15	Shri. Mahantesh S. Sogal	Assistant Professor	Economics
16	Miss. Soumaya Hatti	Assistant Professor	Economics
17	Dr. Nandan J K	Assistant Professor	Economics
18	Dr. H. M. Channappagol	Assistant Professor	Kannada
19	Dr. H. S. Melinmani	Assistant Professor	Kannada
20	Dr. Mahesh C Gurangoudar	Assistant Professor	Kannada
21	Dr. Renuka A Kathari	Assistant Professor	Kannada
22	Dr. Shashikant Konnur	Assistant Professor	English
23	Shri. Sujay Kumar S Cholin	Assistant Professor	English
24	Smt. Sarika Nagare	Assistant Professor	English
25	Smt. Vidhya V Humbi	Assistant Professor	English
26	Shri. Channabasanagouda S Patil	Assistant Professor	English
27	Shri. Arjun T Kamble	Assistant Professor	Hindi
28	Dr. G.N. Sheeli	Associate Professor	Geography
29	Dr. C. Mallanna	Associate Professor	Geography
30	Shri. Girish Choudappannavar	Assistant Professor	Geography
31	Dr. C. Rama Rao	Assistant Professor, Director-PE & Sports	Physical Education & Sports
32	Smt. Preeti Patil	Librarian	Library & Information Center

Sl. No.	Employee Name	Designation	Department
1	NCC Officer Dr. M. C. Gurangoudar	Assistant Professor	Kannada
2	NSS Officer Dr. H.M. Channappagol	Assistant Professor	Kannada

Sl. No.	Employee Name	Designation	Department
1	Shri. Bahubali T Janagouda	<i>Office Superintendent</i>	Office
2	Shri. B.U.Marigoudar	FDA	Office
3	Shri. Basava Chalavudi	FDA	Office
4	Shri. Shivraj V. Hiremath	FDA	Office
5	Shri Shridhar Banoshi	FDA	Office
6	Shri P N Pujeri	FDA	Office
7	Shri Vinod Koshavar	FDA	Office
8	Miss. Amruta Tallur	FDA	Office
9	Shri G D Pattil	SDA	Office
10	Miss. Rashmi. U. Mutnal	Asst. Librarian	Library & Information Center
11	Shri Basavaraj Amargol	System admin	Office
12	Shri Sunil Mulimani	System admin	Office
13	Miss. Pratiksha Bhandge	Lab Instructor	Office
1	Shri. Guruvijay.A.Yaragatti	Peon	Office
2	Shri. Subhas Koujalgi	Peon	Office
3	Shri. Mahantesh Karki	Peon	Office
4	Shri Basavaraj Benni	Peon	Office
5	Smt. Kavita Chitagi	Peon	Office
6	Shri. Mallikarjun Harkuni	Peon	Office
7	Smt. Rekha Mahabaleshwar	Peon	Office
8	Smt. Kalavati Kamble	Peon	Office
9	Smt. Bhagyashree mathpati	Peon	Office
10	Smt. Sunanda Kumbar	Peon	Office
11	Shri. Nilakant B Shiddabasannavar	Peon	Office
12	Smt. Bharati S. Chalawadi	Peon	Office
13	Smt. Sangeeta S. Kamble	Peon	Office
14	Smt. Laxmi Kamble	Aaya	Office
15	Miss. Ranjana P. Kamble	Aaya	Office
16	Smt. Aruna R patil	Garden maintenance	Office
17	Smt. Anita S Apatekar	Garden maintenance	Office
18	Shri. R. G Sakhe	Scavenger	Office

B.Com. I – Semester

QUESTION PAPER BLUE PRINT / PATTERN

(w.e.f From 2021-2022 and onwards)

Question Paper Pattern for Languages as per NEP Syllabus (AECC – English, Kannada and Hindi)

Q.1	Objective questions on unit I	5 X 1 = 05
Q.2	Short notes(3 out of 4)	3 X 5 = 15
Q.3	Essay type questions on all units (1 out of 2)	1 X 10 = 10
	Total Marks	30

This Question Paper Pattern is applicable for Problems Oriented Subjects of B.Com. Programme (NEP)

UNIT	Part A: 2 Marks	Part B: 4 Marks	Part C: 12 Marks
1	Set 12 Questions from 5 Units. Minimum 2 Question must be asked from each unit.	Set 5 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	3 Questions from 5 Units Not more than one Question from any Units
2			
3			
4			
5			
Total Questions	12 Questions	05 Questions	3 Questions
	Answer any 10 Questions Out of 12 questions	Answer any 4 questions out of 5 questions	Answer any 2 questions out of 3 questions
	10 x2 =20	4 X 4= 16	2X12 =24

Part	Set Two questions from each unit.
A:	Answering any 10 questions from 12 Questions (10 Questions x2 marks=20 Marks)
Part	Set one Question from each unit.
B:	Answering any 4 questions from 5 Questions (4 Questions x4 marks=16 Marks)
Part	Set 3 Questions from 5 Units. Not more than one questions from each unit
C:	Answering any 2 questions from 3 Questions (2 Questions x12 marks=24 Marks)

This Question Paper Pattern is applicable For
Non-Problem Oriented Subjects of B.Com Programme (NEP)

UNIT	Part A: 2 Marks	Part B: 5 Marks	Part C: 10 Marks
1	Set 12 Questions from 5 Units. Minimum 2 Question must be asked from each unit.	Set 5 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	3 Questions from 5 Units Not more than one Question from any Units
2			
3			
4			
5			
Total Questions	12 Questions	05 Questions	3 Questions
	Answer any 10 Questions Out of 12 questions	Answer any 4 questions out of 5 questions	Answer any 2 questions out of 3 questions
	10 x 2 = 20	4 X 5 = 20	2 X 10 = 20

Part A:	Set Two questions from each unit. Answering any 10 questions from 12 Questions (10 Questions x 2 marks = 20 Marks)
Part B:	Set one Question from each unit. Answering any 4 questions from 5 Questions (4 Questions x 5 marks = 20 Marks)
Part C:	Set 3 Questions from 5 Units. Not more than one questions from each unit Answering any 2 questions from 3 Questions (2 Questions x 10 marks = 20 Marks)

OEC (INTERNALS): QUESTION PAPER BLUEPRINT FOR 40 MARKS

CRITERIAS	MODE OF EXAMINATION	TOTAL MARKS
Knowledge of techniques	Viva	8
Execution of techniques	Techniques learnt	8
Performance	Presentation of OEC skills/ Activity	8
Music and visuals	Instrument, Experiments and Exercise	8
Participation and teamwork	Participation, attendance and teamwork	8
TOTAL		40

1	EXCELLENT	6-8
2	GOOD	5-6
3	FAIR	3-5
4	NEED IMPROVEMENT	1-3

OEC: End Sem Exam (Practical) QUESTION PAPER BLUEPRINT FOR 60 MARKS

Criteria	Excellent	Good	Fair	Needs improvement	Total
Knowledge of Techniques (30%)	Demonstrates excellent knowledge of the striking techniques and may start teaching others.	Demonstrates good knowledge of striking technique. Few errors.	Demonstrates some knowledge of striking techniques, but unsure of some movements. Sometimes hesitates/ watches others and makes some errors.	Doesn't know any Striking techniques or still unfamiliar with the techniques.	12
Execution of Techniques (25%)	Has already mastered the techniques, applied the fundamental skills and could start combining them.	Could execute techniques well and applied the fundamental skills in the performance.	Knows the technique but couldn't execute them well.	Needs help in executing the skills.	12
Performance (25%)	All in all performance is excellent.	All in all performance is good.	All in all performance is fair.	All in all performance needs improvement.	12
Music and Visuals (15%)	Shows complete understanding of the beat and tempo of the music. Visuals are in an excellent manner.	Accurate in beat, tempo and rhythm of the music. Visuals are presented in a good manner.	Shows basic understanding of tempo and beat, but falls behind or makes error in rhythm. Visuals are fair.	Attempts to keep a rhythm, but gets off beat and fall behind often. Doesn't follow beat in music. Visuals are doesn't show.	12
Participation and Teamwork (5%)	Demonstrates excellent effort and enthusiasm and performs with proper coordination with the group.	Demonstrates good effort and enthusiasm and performs with proper coordination with the group	Demonstrates inconsistent effort and enthusiasm and performs with proper coordination with the group	Demonstrates little effort and enthusiasm and performs with proper coordination with the group	12

1	EXCELLENT	10-12
2	GOOD	8-10
3	FAIR	6-8
4	NEED IMPROVEMENT	1-6

NOTE: FOR ALLOTMENT OF MARKS

DEPARTMENT OF COMMERCE

B.Com. – I Semester

DSC-1: FINANCIAL ACCOUNTING – I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. Understand Accounting Principles and Concepts.
2. Understand about Conversion of single entry into double entry.
3. Understand about Hire and Installment Purchase system and Accounting treatment.
4. Understand about purchase of asset on Royalty basis and Accounting treatment.
5. Know about Accounting procedure to convert Partnership Business to Limited Company

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION TO FINANCIAL ACCOUNTING Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting, Accounting Principles – Accounting Concepts and Accounting Conventions Accounting Standards: List of Indian Accounting Standards.	8 Hrs
UNIT II	CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM Single entry system - Meaning – Features – Merits – Demerits, Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs, Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account, Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.	10 Hrs
UNIT III	ROYALTY ACCOUNTS Meaning and definition – Technical Terms – Royalty – Land lord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work Accounting Treatment in the books of Lessee and Lessor – journal entries and Ledger Accounts including minimum rent account.	12 Hrs

UNIT IV	CONVERSION OF PARTNERSHIP FIRM INTO A LLP The Concept of Limited Liability Partnership: Meaning – Objectives – Features – Merits in conversion of joint stock companies into limited liability partnership. (Practical problems)	12 Hrs
UNIT V	EMERGING TRENDS IN ACCOUNTING Digital Transformation of Accounting - Big Data Analytics in Accounting - Cloud Computing in accounting - Accounting with drones - Forensic Accounting for Planet - Creative Accounting - Outsourced Accounting - Predictive Accounting (Theory Only).	10 Hrs
	SKILL DEVELOPMENT ACTIVITIES: <ol style="list-style-type: none"> 1. Collect List of Indian and International Accounting Standards – (Amended) 2. Visit any sole proprietor firm and identify the steps involved in the conversion of Single Entry into Double entry system. 3. Collect Hire Purchase Agreements and draft dummy hire purchase agreements with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 5. Any other activities which are relevant to the course. 	
	PEDAGOGY: <ol style="list-style-type: none"> 1. Classroom Lecture, Tutorials, Group Discussions, Case Studies, Seminars and Field work etc. 	

TEXT BOOKS: (Latest addition of Text Books may be used)

1. Dr. B. S. Navi – Financial Accounting – I
2. Dr. M. B. Kadkol – Financial Accounting – I
3. Dr.S.N.Maheswari:FinancialAccounting, VikasPublications
4. SPJainandK. L.Narang:FinancialAccounting-I, KalyaniPublishers

REFERENCE BOOKS: (Latest addition of Text Books may be used)

1. Arulanandam&Raman–FinancialAccounting–I,HPH
2. Jawaharlal&SeemaSrivastava:FinancialAccounting,HPH
3. S.Jayapandian:FinancialAccountingfrom Zero.
4. RadhaswamyandR.L. Gupta:AdvancedAccounting,SultanChand
5. GuruprasadMurthy:FinancialAccounting,HPH
6. Soundarrajan&K.Venkataramana,FinancialAccounting,SHBP.
7. Dr.Venkataraman&others(7lecturers):FinancialAccounting,VBH
8. Dr.AliceMani: FinancialAccounting,SBH.

DEPARTMENT OF COMMERCE

B.Com. – I Semester

DSC-2: BUSINESS CORRESPONDENCE & REPORTING

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. Develop the Skills of Communication and apply varied structures and networks in communication.
2. Understand the need to develop writing skill.
3. Understand the subject matter carefully and include relevant information pertaining to the issue in the letter
4. Use proper format, Language and style while drafting memos and circulars and able to Understand the format of an E-mail
5. Explain requisites for conducting a meeting.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION TO COMMUNICATION: Meaning of Communication - Definition of Communication – Broad Categories of Communication – Network in Communication - Characteristics of Effective Communication - Communication process - Variants of communication - Importance of communication - Principles of effective communication- Barriers to Communication - Modern Media of Communication(Fax, Photocopying, Printing, Electronic Storage Devices)	8 Hrs
UNIT II	INTRODUCTION TO BASICS OF WRITING AND REPORTING Concept – Precise Writing –Samples writing related to Precise Writing–Article Writing – Samples writing related to Article Writing – Report Writing –Common features of Business reports - Types or Reports –Formats of Various Reports –Essentials of a good business report - Steps in Report Writing –Samples of Various Reports (Newspaper report, Magazine Report, Financial Report and Formal Report etc.) – Resume Writing – Various Points to be covered while writing Resume	12 Hrs
UNIT III	COMPONENTS OF BUSINESS LETTERS: Concepts - Types of letters - Essentials of drafting formal letter Sample formats of Formal Letters –Concept of business letter–Letter V/s Report - Types of Business Letter or Official Letter–Samples of Various Business Letter	10 Hrs

UNIT IV	OFFICIAL COMMUNICATION AND WRITING FORMAL EMAIL: Introduction –Official Circular – Memos –Difference between Official Circular and Memos –Circular with Samples– Circulars with Memos E-mail Writing – Introduction – Format of Email Writing –Anatomy of a Good E-mail -Starter kit to writing good E-mail - Essentials of a good business report - Sample E-mails Public Relations.	12 Hrs
UNIT V	MEETINGS: Introduction – Requisites for a Meetings - Agenda – Need for an Agenda –Minutes of a Meetings – Samples writings of minutes of Various Meetings. Secretarial Correspondence.	10 Hrs
	SKILL DEVELOPMENT ACTIVITIES: <ol style="list-style-type: none"> 1. Develop the model for Network Communication 2. Samples writing related to Article Writing and Samples writing related to Financial Writing 3. Samples of Official Letters 4. Sample E-mail 5. Minutes of a Company Meetings 	
	PEDAGOGY: <ol style="list-style-type: none"> 1. Classroom Lecture, Tutorials, Case Studies, Seminars, Letter Writing, Drafting an Official Email and Report Writing etc. 	

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–Contemporary Business Communication–Wiley Dreamtek India Pvt. Ltd., New Delhi

DEPARTMENT OF ECONOMICS

B.Com. – I Semester

DSC–3 : MANAGERIAL ECONOMICS - I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

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

CO 2: Make students thorough in fundamental concepts of Managerial Economics

CO 3: Help them analyse the behavior of consumers in everyday life

CO 4: Enhance skills in demand analysis and forecasting demand

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	Introduction Meaning, definition, Nature and scope of Managerial Economics; Fundamental Concepts of Managerial Economics: Opportunity Costs, Incremental Principle, Time perspective, Discounting and Equi-Marginal principle.	10 Hrs
UNIT II	Business Organizations Types of Business Organizations - objectives of the firm, Plant, Industry, Proprietary Firms, Partnership Firms, Joint Stock Companies, Public Sector Undertakings, Cooperative Societies, Decision Making in Business.	12 Hrs
UNIT III	Demand Analysis and Forecasting Demand Analysis - Determinants of Market Demand - Law of Demand - Elasticity of Demand - Measurement and its uses; price, income, advertisement and cross elasticity of demand; Demand Forecasting – Objectives, Methods of Demand Forecasting. (Case Study)	10 Hrs
UNIT IV	Production, Cost and Pricing Decisions Production- Production Function, Law of Variable Propositions; Cost and Revenue Concepts; Pricing Methods: Cost Plus Pricing, Going Rate Pricing, Limit Pricing, Market Skimming and Penetration Pricing; Price Regulation.	10 Hrs
UNIT V	Profit Management Classification – Measurement of Profit, Break Even Analysis (BEA) - Meaning, Assumptions, Determination of Break-Even Point (BEP) (Case Study), Limitations - Importance of BEA in Managerial decisions.	10 Hrs

SUGGESTED READINGS:

- Ahuja, H.L. (2009). *Managerial Economics - Analysis of Managerial Decision Making*, 3rd Edition, S Chand and Company Ltd., New Delhi.
- Atmanand. (2008). *Managerial Economics*, Excel Books, New Delhi.
- Chopra, P. N. (2007). *Managerial Economics*, Kalyani Publishers, New Delhi.
- Dwivedi, D. N. (2008). *Managerial Economics*, 7th Edition, Vikas Publishing House, New Delhi.
- Geetika, Piyali Ghosh and Purba Roy Choudhary. (2008). *Managerial Economics*, TMH New Delhi.
- Mehta PL(2001). *Managerial Economics - Analysis, Problems & Cases*, S.Chand&Sons,New Delhi.
- Mithani DN(2006). *Managerial Economics-Theory & Applications*, 3rdEd. Himalaya Publication, New Delhi.
- Varshney RL & KL Maheswari.(2007). *Managerial Economics*, 19thEd. S.Chand & Sons, New Delhi..

DEPARTMENT OF ENGLISH

B.Com. – I Semester

AECC-2: GENERIC ENGLISH – I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. This paper aims at introducing English poetry and prose to develop reading skills
2. It teaches them the basics of English grammar
3. Would help to build vocabulary
4. Competency in the use of English from/for a variety of activities
5. Acquire the LSRW (Listening, Speaking, Reading, and Writing) skills.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	<p>A) Vocabulary Building: Antonyms, Synonyms</p> <ol style="list-style-type: none">1. Homophones, Homonyms2. Idioms and Phrases3. One Word Substitution(50 words) <p>B) Fundamentals of Grammar</p> <ol style="list-style-type: none">1. Articles and Prepositions (Focus may be on the following prepositions: On, in, of, off, for, into, with, beside, besides, under, over, by, from, to, at, across, since, between, among, above, up, after, before, through) (Place, Time, Position)2. Questions Forms<ol style="list-style-type: none">a. Question Tagsb. “Wh” Questions <p>C) Listening and Speaking Skills</p> <ol style="list-style-type: none">1. Situational English (At Bank, at Hospital, at Market, at Railway station)2. Elocution Introducing oneself3. Welcome Speech4. Vote of Thanks5. Debate6. Listening vs Hearing	10 Hrs
UNIT II	<p>Poetry and Prose</p> <ol style="list-style-type: none">1. <i>Commerce</i> : John Ruskin2. <i>The Financial Career</i> : Stephen Leacock3. <i>A Talk on Advertisement</i> : Herman Wouk4. <i>Goodbye Party for Miss Pushpa T.S</i> : Nissim Ezekiel5. <i>Still I Rise</i> : Maya Angelo6. <i>Bankers are Just Like anybody Else</i>: Ogden Nash	12 Hrs

REFERENCES

1. Kannan, V. P. *English Grammar For EFL/ESL Students (Simple, Practical yet Comprehensive)*. Chennai, Notion Press, 2018.
2. Leech, Geoffrey, and Jan Svartvik. *A Communicative Grammar of English*. 3rd edition, Delhi, Routledge, 2017.
3. Sinha, R. P. *Current English Grammar and Usage with Composition*. New Delhi, Oxford University Press, 2019.

DEPARTMENT OF HINDI

B.Com. – I Semester

AECC-2: HINDI - हिंदी गद्य विविधा और वाणिज्य निबंध

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

पाठ्यक्रम का प्रतिफल (Course Outcomes):

1. छात्रों को प्रेमचंद, मन्नू भंडारी, मैत्रयी पुष्पा, राजेंद्र यादव की कहानियों के माध्यम से विभिन्न काल की लघु कथाओं में अभिव्यक्ति की शैली में बदलाव को समझना ।
2. छात्रों को हिंदी व्याकरण की बुनियादी तत्वों को समझेंगे ।
3. छात्र राष्ट्रवाद की भावना को समझेंगे।
4. छात्र हिंदी रचनाकारों के विचारों को समझेंगे।
5. छात्र वाणिज्य निबंध को समझेंगे ।

SYLLABUS

UNITS घटक	CONTENTS पाठ्यक्रम	HOURS घंटे
UNIT I	प्रेमचंद - शतरंज के खिलाड़ी रामवृक्ष बेनीपुरी - भौजी उषा प्रियंवदा - वापसी मैत्रयी पुष्पा - बिछड़े हुए लोग एपीजे अब्दुल कलाम - भारत में रॉकेट विज्ञान राजेंद्र यादव - नास्तिक ओमप्रकाश वाल्मीकि - जूठन हरिशंकर परसाई - चूहा और मैं रामधारी सिंह दिनकर - यह देश एक है मन्नू भंडारी - मैं हार गई	
UNIT II	वाणिज्य निबंध बैंक, बीमा, सहकारिता, जीएसटी, कृषि, बाजार और बाजार भाव, मुद्रण कला, पूंजी और श्रम	

REFERENCES

1. समकालीन हिंदी कथा लेखिकाएँ प्रकाशन अनुराग सराफ रामकली डॉ -, वारणसी
2. कुछ कहानियाँ कुछ विचार प्रकाशन राजकमल त्रिपाठी विश्वनाथ डॉ -, नई दिल्ली, पटना
3. स्वातंत्र्योत्तर हिंदी कथा साहित्य और ग्राम जीवन राय विवेकी डॉ - लोकभारती प्रकाशन, १५ मार्ग गाँधी महात्मा ए -, इलाहाबाद

DEPARTMENT OF GEOGRAPHY

B.Com. –I Semester

AECC–3: ENVIRONMENTAL STUDIES

(With effect from 2021 -2022)

Course outcome:

At the end of this course students will be able to

CO1. Understand the concept of environment and components of the environment.

CO2. Know the nature of the environment and recognize the ecosystem.

CO3. Appreciate the concept of Bio-Diversity and identify the major Terrestrial and Aquatic Bio-Diversity of the world.

CO4. Understand the causes and effects of Environmental Pollution.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction a. Definition, Nature and scope of Environment Studies b. Importance of Environment Studies c. Environmental Education	4 Hrs
UNIT II	Ecosystem a. Concept of an Ecosystem b. Structure and functions of an Ecosystem c. Producers, Consumers, and Decomposers d. Energy flow in the Ecosystem e. Ecological Succession f. Food chains, Food webs and Ecological Pyramids	8 Hrs
UNIT III	Biodiversity a. Introduction- Definitions: Genetic, Species. b. Ecosystem Diversity c. Consumptive and Productive use d. India as a Mega Diversity Nation	8 Hrs
UNIT IV	Environmental Pollution a. Definition, Causes, Effects and control measures of Air Pollution, Water pollution and Soil Pollution b. Solid waste Management: Causes, Effects, and control Measures of Urban and Industrial Waste.	4 Hrs

UNIT IV	<p>Report Writing</p> <p>a. Introduction of Field Work</p> <p>b. Identification of Problems</p> <p>c. Objectives and Methodology Findings</p> <p>d. Visit to a local area to document Environmental Assets: Rivers/Forest/Industrial study. Visit to a local polluted site: Urban/Rural/Industrial study of common plants, insects, and birds. Study of simple ecosystems: Ponds, River, Hill slopes</p>	2 Hrs
------------	---	-------

REFERENCES:

1. Savindra Singh : Environmental Geography Allahabad-2005
2. Agarawal K.C: Environmental Biology, Nidhi Pub. Bikaner, 2001.
3. Chausasia B.P: Environmental Pollution, Consequences and Measures.
4. Mathur H.S: Environmental Resources, The Crises of Development.
5. Odum E.P: Fundamentals of Ecology, WBSaunders Co. London, 1971.
6. Saxena H.M: Environmental Geography, Rawat Pub. Jaipur, 1999.
7. Strahler and Strahler: Geography and Mans Environment, John Wiley New York,
8. Heywood V.H. & Warson R.T: Global Bio-Diversity Assessment, CUP,1995.
9. Darsh M.C: Fundamentals of Ecology, Tata McGrow Hills New Delhi, 2002.
10. qÁ. J T i.n.EÁÁIÄPA ¥j jgÄ "KEUKEÄVÄEÄ,ü

DEPARTMENT OF COMMERCE

B.Com. – I Semester

SEC-1: BCOM 1 – IT PROFICIENCY – I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. Explain the Configuration of computer generation, Operating System, Accessories & Control Panel
2. Exploring MS PowerPoint Work Area, adding Animations & Slideshow
3. Creating Rules & Alerts, Tasks, Meetings in MS Outlook and explain about Changed Exchange Mode
4. Creating worksheet and entering Data in MS Excel. Entering Formulae and adding Conditional formatting
5. Explain about the needs and types of networks, creating Email ID

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION: Definition & Characteristics of Computer - Data & Information - Capabilities & Limitation of Computer - Computer System: Hardware – CPU, Input units, Output Units & Storage units. Software: Application Software, System software & Programming Language - Operating System and its Types - Classification of Computers - Exploring Desktop & Desktop Icons – Accessories - Control Panel - Windows Explorer	10 Hrs
UNIT II	INTRODUCTION TO MS POWERPOINT: Exploring MS PowerPoint Work Area - Slides - Meaning, Slide Layout, Design & Views - Creating Slides using - Blank presentation, Templates & AutoContent Wizard Working with – File, Edit, View & Slide Show Menu	10 Hrs
UNIT III	INTRODUCTION MS OUTLOOK: Exploring MS Outlook Work Area Configuring MS Outlook, Customizing Folder & Archiving E-mails - Creating - Rules & Alerts, Tasks, Meetings - Working with - Contacts, Notes, Calendars & Scheduling - Cached Exchange Mode and working offline	8 Hrs
UNIT IV	INTRODUCTION MS EXCEL Exploring MS Excel Work Area - Creating worksheet - Entering Formula - Using Built-in Functions, - Charts – Definition, Types & Creating Charts - Working with – File, Edit, Insert, View, Tools, Data & Windows menu. NETWORK: Meaning, Needs & Types - Internet: Definition, Needs - Tools & Terminologies used - Browser, WWW, Website, Web Page - Email- Creating Email ID, Sending & Receiving mails - Applications: Browsing, Searching, Video Conferencing	12 Hrs

TEXT BOOKS: 1. Fundamentals of Computers by V. Rajaraman, PHI Publications
2. First Course in Computer by Sanjay Saxena, Vikas Publications

REFERENCE BOOKS: 1. Programming in Basic by E. Balguruswamy, TMH Publications

DEPARTMENT OF COMMERCE

B.Com. – I Semester

SEC-2: BCOM 1 – QUANTITATIVE APTITUDE

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. Gain and immersive understanding of practices and processes used by a data analyst in their day to day job
2. Write and understand basic proofs. Develop and maintain problem solving skills.
3. Use mathematical to model real world problems
4. Communicate mathematical ideas with others

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	DATA INTERPRETATION: Sources - Acquisition and Classification of Data - Quantitative and Qualitative Data - Graphical Representation (Bar, Chart, Histogram, Pie Chart, Table Chart, Line Chart) – Mapping of Data	10 Hrs
UNIT II	MATHEMATICAL REASONING AND APTITUDE: Types of Reasoning – Number Series – Letter Series – Codes and Relationships – Mathematical Aptitude (Fraction, Time, Distance, Ratio, Proportion and Percentage, Profit and Loss and Interest and Discounting Averages)	10 Hrs
UNIT III	INFORMATION AND COMMUNICATION TECHNOLOGY (ICT): General Abbreviations and Technologies – Basics of Internet – Intranet – Email – Audio and Video Conferencing – Digital Initiatives in Higher Education – ICT and Governance)	10 Hrs
UNIT IV	COMPREHENSION AND COMMUNICATION: A passage of text be given – Questions to be asked from the passage to be answered Communication and Types of Communication – characteristics of Communication – Mass-Media and Society	10 Hrs
	PEDAGOGY: 1. Classroom Lecture, Tutorials, Group Discussions, Case Studies, Seminars and Field work etc.	

REFERENCES:

1. Dinesh Khattar – The Pearson Guide to QUANTITATIVE APTITUDE for competitive examinations.
2. Dr. Agarwal. R. S – Quantitative Aptitude for Competitive Examinations, S. Chand and Company Limited
3. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill, 3rd Edition
4. Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata Mcgraw Hill, 4th Edition
5. <http://fw.freshersworld.com/placementweek/papers.asp>

DEPARTMENT OF PHYSICAL EDUCATION AND SPORTS

B.Com. – I Semester

SEC-VB-1: HEALTH & WELLNESS

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

At the end of this course students will be able to

1. Students acquire the knowledge of Physical Education, Sports and Yoga and understand the purpose and its development
2. Student acquire the knowledge of opted games, sports and yoga and also learn the technical and tactical experience of it
3. Students will understand and learn different dimension of active lifestyle
4. Students will able to assess the Physical Fitness in Scientific way
5. The student will learn and contribute on fitness management

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I Through Instructions and Demonstration	Health and Wellness Related Exercises - <i>Speed, Strength, Endurance, Flexibility, Power and Agility (Field)</i>	16 Hrs
UNIT II Through Instructions and Demonstration	Assessment of Wellness and its Components : Paper Pencil Tests (<i>Lab</i>)	12 Hrs

Note: Practical – As per the regulations of the college.

Practical Internal – Project and Assignment.

REFERENCE BOOKS:

1. Fitness and Wellness, Werner. W.K. Hoegar, Sharon A. Hoegar, 1990, Morton Publishing Company, Englewood, Colorado
2. Fit to be Well, Alton L. Thygerson, Karl L. Larson, Jones and Bartlett Publishers, Sudbury
3. Fitness Education, Teaching Concepts – Based Fitness in Schools, 1997, Garsuch scaris brick Publishers, Arizona
4. Health, Exercise and Fitness, Dr. Briz, Mohan T. Raman, Sports Publications, DaryaGanj, New Delhi
5. Introduction to Physical Education, Fitness and Sport, 5th Edition, Dary Sidentop, Mc Graw Hill 007-123271-0ISBN
6. Physical Fitness and Wellness, Dr. Samjay R. Agashe, Khel Sahithya Kendra, 7/26 Ansari Road, Darya Ganj, New Delhi
7. Fit & Well, 4th Edition, Thomas D. Fahey, Paul M. Insel, Walton T. Roth, Mayfield Publishing company, Mayfield Publishing Company, London
8. Pinto John and Ramachandra K (2021) Kannada Version, Daihika Shikshanada Parichaya, Louis Publications, Mangalore

DEPARTMENT OF COMMERCE

B.Com. – I Semester

OEC-1: ACCOUNTING FOR EVERYONE

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

FOR NON-COMMERCE STUDENTS ONLY

Course Outcome:

At the end of this course students will be able to

1. Analyse various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare accounting equation of various business transactions;
4. Analyse information from company's annual report;
5. Comprehend the management reports of the company.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION TO ACCOUNTING: Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year	10 Hrs
UNIT II	TRANSACTIONS AND RECORDING OF TRANSACTIONS: Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)	10 Hrs
UNIT III	PREPARATION OF FINANCIAL STATEMENTS: Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)	10 Hrs

UNIT IV	<p>COMPANY ACCOUNTS: Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.</p>	12 Hrs
UNIT V	<p>MANAGEMENT REPORTS: Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report</p>	10 Hrs
	<p>SKILL DEVELOPMENT ACTIVITIES:</p> <ol style="list-style-type: none"> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large-scale organisation and analyse the same. 5. Any other activities, which are relevant to the course. 	
	<p>PEDAGOGY:</p> <ol style="list-style-type: none"> 1. Classroom Lecture, Tutorials, Case Studies, Seminars, etc. 	

TEXT BOOKS:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: TMHill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: TMH Publishing
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

OEC – GENERAL (OPEN FOR ALL)

OEC-2: VOCAL MUSIC – SINGING

B.Com. I Semester

FUNDAMENTALS OF MUSIC

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

- Know what the basic terminologies of Indian music are, which will help them in the proper understanding of not just Hindustani music, but also Indian music as a whole.
- The students will develop the ability to sing basic alankaras, they will be introduced important and popular form of Hindustani Vocal Music.
- They will grasp the various theoretical aspects of the prescribed ragas.
- They will come to understand the concept of Taal and the use of taalās.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Basic Alankaras Of Hindustani Classical Music	12 Hrs
UNIT II	Raag Bhoop-Aaroh ,Avaroh,Pakad, Saragamgeet, Lakshangeet	12 Hrs
UNIT III	Raag Bhoop-Chota Khayal & Song Based On Rag Bhoop	12 Hrs
UNIT IV	Raag Yaman- Aaroh ,Avaroh, Pakad, Saragamgeet, Lakshangeet	12 Hrs
UNIT V	Raag Yaman- Chota Khayal & Song Based On Raag Yaman	12 Hrs

REFERENCE BOOKS:

1. Bhatkhande Sangeet Shastra- V. N. Bhatkhande
2. Sangeet Visharad- Basant
3. Kramik Pustak Mallika- Part II V. N. Bhatkhande
4. Raag Vigyan – V. N. Patwardhan

OEC- 1 MUSIC - VOCAL (CLASSICAL SINGING)

TITLES

I	Fundamentals of Music
II	Morning Ragas
III	Evening Ragas
IV	Afternoon Ragas
V	Sampurna Ragas
VI	Types of Light Music

OEC – GENERAL (OPEN FOR ALL)

OEC-3: INSTRUMENTAL MUSIC- GUITAR

B.Com. I Semester

GUITAR FOR BEGINNERS

(Syllabus w.e.f. 2021-22 and onwards)

Course outcome:

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

1. Play Melodies (leads)
2. Sing and strum songs
3. They will be able to Read Tabs (guitar Notes)

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Basics of Guitar <ul style="list-style-type: none">• Guitar anatomy• Basics of holding a guitar• Holding a pick and picking notes.• Learn to play chromatic scale• Tuning to standard tuning• Identifying notes on the fretboard for the first 12 frets• Playing single notes and moving through the fretboard and different strings• Learn to read tabs	10 Hrs
UNIT II	Scale <ul style="list-style-type: none">• Playing few Melodies• Playing Scale• Chromatic exercises• Introduction to chords Basic chord	15 Hrs
UNIT III	Cords <ul style="list-style-type: none">• Playing Cords• Counting the beats along with strumming• Learning easy songs	15 Hrs

UNIT IV	Scale shapes (not using open strings) <ul style="list-style-type: none"> • Playing different scales using one shape • Playing Songs with lead • Study of Cords Combinations 	10 Hrs
UNIT V	Finger style <ul style="list-style-type: none"> • Arpeggios of from popular songs to learn right hand picking patterns • Minor scale theory. • Basic Minor scale shapes. 	10 Hrs

REFERENCE BOOKS:

- Quick fire Exercises: By Stive Stine
- Strumming, Finger picking, and Hybrid Accompaniment Patterns for Guitar: A Systematic Introduction to Technique and Styles for Music Therapy and Music Education : By Bill Matney & Brenna Niemuth

OEC – 2: INSTRUMENTAL MUSIC- GUITAR

TITLES

I	Guitar for Beginners
II	Introduction of scales and Cords
III	Advance Guitar Techniques
IV	Introduction to Riffs (Leads)
V	Guitar performance techniques
VI	Improvisation

OEC – GENERAL (OPEN FOR ALL)

OEC- 4: FINE ARTS (DRAWING, PAINTING, SKETCHING)

B.Com. I -Semester

THE BASIC ELEMENTS OF PAINTING

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

4. Knowledge of evolution of art
5. Overview of Possibilities and Limitations of various Tools and Mediums of Drawing
6. Exploration of Line as Fundamental to observation based Drawing.
7. Understand relative significance of colours
8. Learning to construct Shapes and Forms through Painting.
9. Mastering various rendering techniques.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	History of Art: A) Indian Art : Indus civilization, Mauryan Art, Shuga Art, Andhra Art, Kushan Art, Gupta Art. B) Western Art: Egyptian Art, Mesopotamian Art, Greek Art, Roman Art. C) Far Eastern Art : Art of China and Japan	10 Hrs
UNIT II	Drawing Fundamentals: Elements of art, Head Study, Human figure in Action. Birds, Animals study, Landscapes. Study from manmade objects and nature with emphasis on construction, study perspective	8 Hrs
UNIT III	Colors: Water/Poster and Oil Colours, Perception of colour, Light and Pigment theory, Understanding of Primary and Secondary colours. Colour Wheel and various Colour Schemes derived from it. Complementary Scheme	10 Hrs
UNIT IV	Painting: In water colour, coloured pencils or coloured inks. Arrangements of Figures and forms in pictorial space, expression of specific mood and emotions. Assignments should be based on realistic forms.	13 Hrs

UNIT V	Composition: Principles of organizations, Make compositions based on objects placed in Studio Space in Monochrome to study different intensities of a Color. Make compositions based on working outdoors to study objects in natural light	13 Hrs
-----------	---	--------

REFERENCE BOOKS:

1. The Drawing Book (Forward by David Hockney) by Jeffery Camp
2. Drawing on the Right Side of the Brain by Betty Edwards
3. The Natural Way to Draw - A Working Plan for Art Study by Kimon Nicolaïdes
4. Drawing: A Contemporary Approach by Teel Sale & Claudia Betti
5. Bharatiya Chitrakala by B.M. Dabhade
6. Philosophics of India by Heinrich Zimme
7. Indian Sculpture and Painting by E.B. Barell, Chap III
8. Color in Art by John Gage
9. The Art of Color by Johannes Itten
10. Color: A course in mastering the art of mixing colors by Betty Edwards

OEC- 3: FINE ARTS (Drawing, Painting, Sketching)

TITLES

I	The Basic Elements of Painting
II	Figure drawing & still life
III	Landscape & portrait
IV	Nature study / foliage
V	Composition

OEC – GENERAL (OPEN FOR ALL)

B.Com. I Semester

OEC-5: PHOTOGRAPHY

INTRODUCTION AND HISTORY OF PHOTOGRAPHY

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

- The students can take the photos from the DSLR (professional camera)
- The students can edit the photos.

SYLLABUS

UNITS	CONTENT	HOURS
UNIT-I	Introduction and history of photography	10 Hrs
UNIT-II	Basics of Camera and its operations	15 Hrs
UNIT-III	Camera operation and light operation	20 Hrs
UNIT-IV	Editing the photo– (Photoshop)	15 Hrs

REFERENCE BOOKS:

- Read This if You Want to Take Good Photographs By: Henry Carroll
- Better Photo Basics By: Jim Miotke

OEC-4: PHOTOGRAPHY

TITLES

I	Portrait Photography and Fashion Wildlife Photography and Sports Photography
II	Product and Industrial Photography
III	Food Photography
IV	Wedding and Events
V	Architecture
VI	Videography

OEC – GENERAL (OPEN FOR ALL)

OEC-6: HOTEL OPERATIONS

B.Com. I Semester

BASIC & HOTEL MANAGEMENT

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

- Demonstrate application of food safety principles in the food production environment.
- Distinguish among the various types of costs in the hospitality industry.
- Analyses situation, identifies problems, formulates solutions and implements corrective and/or mitigating measures and action management into foodservice.
- Practice professional ethics, provide leadership, demonstrate personal and global responsibility, and work effectively as a team member.

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	Food Production 1. Cuts & Vegetables 2. Cooking & Pasta , Rice Verities 3. Soups & Sancias 4. Salads 5. Basic Cakes, Breads, Cookies.	10 Hrs
UNIT II	Food & Beverage Service 1. Identifications of Cutlery, Cooking & Glass wares. 2. Table setups for Breakfast, Lunch, Dinner - - - etc. 3. Event Setups (Special Occasions, Birthday, Conference, etc- - - . 4. Serving of Food & Beverages 5. Mock tail Preparations.	15 Hrs
UNIT III	Front Office 1. Recovering & Handling Guests 2. Itinerary preparations 3. Creating Broachers for events and Hotels 4. Handling receptions & Back Office 5. Greetings & New trends in Greetings and Collections of Feedback for events.	10 Hrs

UNIT IV	Accommodation Operations <ol style="list-style-type: none"> 1. Awareness of Modern Equipments for Housekeeping 2. Greeting the Spaces 3. Polishing techniques- Brass, Copes, Stainless Steels, Woods. 4. Hemming Buttons & Hook Stitching 5. Chemicals & its uses. 	15 Hrs
UNIT V	Events & ODC Management <ol style="list-style-type: none"> 1. Handling & Events 2. Handling of ODC 3. Exposure to ODC in various Hotels at Belagavi 4. Working of Themes for Events 5. Execution & Themes for Events. 	10 Hrs

REFERENCES:

- Bali, P. S. (2009). Food Production Operations. New Delhi; Oxford University Press.
- Kinton, R., & Ceserani, V. (2005). The Theory of Catering. London: E. Arnold. Essential Reading / Recommended Reading
- Escoffier, A. (1979). The Complete Guide To The Art Of Modern Cookery: The first translation into English in its entirety of Le Guide Culinaire. London: Heinemann.
- Larousse, L. (2001). Larousse Gastronomique: The World's Greatest Cookery Encyclopedia. Hamlyn.

OEC-5: HOTEL OPERATIONS

TITLES

I	Basic & Hotel Management - I
II	Hotel Management and Operation- II
III	Hotel Management and Operation- III
IV	Hotel Management and Operation- IV
V	Hotel Management and Operation- V
VI	Hotel Management and Operation- VI

OEC – GENERAL (OPEN FOR ALL)

OEC-7: THEATER

B.Com. I Semester

FUNDAMENTALS OF THEATRE

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

- Understand the Nature and relevance of theater
- Enlist the relevance of existence of theater

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT - I	History of Theatre	6 Hrs
UNIT - II	Characteristics of performance	12 hrs
UNIT - III	Elements of Theatre <ul style="list-style-type: none">• Lights• Properties• Makeup	20 Hrs
UNIT - IV	Introduction to theatre Aspects	10 Hrs
UNIT - V	Theatre Workshops	12 hrs

REFERENCE BOOKS:

- On Theater: By Badal Sarkar
- Issencials of theater: By Lisa Malcahe

OEC – 6 THEATERS

TITLES

I	Fundamentals of theatre
II	Theatre Literature
III	Acting Skills
IV	Proscenium Performance

OEC – GENERAL (OPEN FOR ALL)
OEC-8: DANCE – BHARATNATYAM
B.Com. I Semester
NRITYA PRARAMBHIKA
(INTRODUCTION TO BHARATNATYAM)

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

- Learn Basic of Bharathnatyam
- Koutuvam-Presentation
- Presentation of Devaranama
- Oral Theory
- Knowledge of Birth Dance

SYLLABUS

UNITS	CONTENT	HOURS
UNIT – I	Basic Advantages of Bharatnatyam Tattu, Mettu, Nattu, Vishanu Raga Ranga Tattu, Mettu, Karmana	12 Hrs
UNIT – II	Basic Advantages of Bharatntyam (contd.) Egaru Tattu, Egaru Mettu, Mandi, Teermonam	12 Hrs
UNIT – III	Asamgut Hastas, Samyuta Hastas Shirobhedas, Drishti Bhedas, Greeva Bhedas	12 Hrs
UNIT – IV	Presentation of Koutuvam	12 Hrs
UNIT – V	Presentation of Devaranama	12 Hrs

REFERENCE BOOKS:

Abhinaya Darpana, Natya Shastra, Gandharva Mahavidyalaya Syllabus K.S.E.E. Board .

OEC-7: DANCE – BHARATNATYAM

TITLES

I	Introduction to Bharatnatyam and two Dances Tittle: Nritya Prarambhika
II	Learning of different items of Bharatnatyam Tittle: Nritya Praveshika
III	Higher Training of Bharatnatyam Tittle: Nritya Madhyama
IV	Advanced Training in Bharatnatyam Tittle: Nritya Visharad
V	Choreography in Bharatnatyam Tittle: Nritya Samyojana

OEC – GENERAL (OPEN FOR ALL)

OEC-9: RADIO JOCKEY

B.Com. I Semester

BASICS OF RADIO JOCKEY (RJ) – I

(Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

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

1. Describe the structure and functioning of radio FM channel
2. Describe the presentation techniques used by Radio Jockey
3. Utilize knowledge gained in presentation of radio programme for transmission

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	GENERAL AWARENESS ABOUT RADIO <ul style="list-style-type: none">• History of Radio• Radio Programme Formats• Latest trends of Radio• Functions & Characteristics of Radio	12 Hrs
UNIT II	WRITING SKILLS FOR RADIO <ul style="list-style-type: none">• Writing for Radio• News Bulletin: Types and Elements• News writing: Opening, Headlines, Body and Closing / Conclusion• Writing and Packaging for Radio Infotainment Programs	12 Hrs
UNIT III	VOICE PERSONALITY AND PRESENTATION TECHNIQUES <ul style="list-style-type: none">• Voice Qualifiers & Speech Personality• Radio Jockey: Techniques and Style• News Reader: Presentation Techniques• Guidelines, Code & Ethics for Presentation	12 Hrs
UNIT IV	PRODUCTION AND ON AIR PROGRAMMING <ul style="list-style-type: none">• Techniques of Radio Production: Studio and Location, Hardware and Software Requirements• Use of Music and Generating Sound Effects• Use of Pre-recorded Features• Emerging trends in Radio Industry	12 Hrs

UNIT V	CONSOLE TRAINING <ul style="list-style-type: none"> • Microphones • Mixers and consoles • Introduction and use of sound effects • Technique of radio production: in the studio 	12 Hrs
-----------	---	--------

SUGGESTED READINGS & E-RESOURCES:

- Chatarjee P.C. : The Adventures of Indian Broadcasting, KonarkLuthra H.R. : Indian Broadcasting Publication Division.
- S. Utterback, Broadcast (2005) Voice Handbook: How to Polish Your On-Air Delivery, Taylor TradePublishing.
- Adams, M. H., & Massey, K. K. (1995). Introduction to Radio: Production and Programming. Madison, WI:Brown & Benchmark.
- Boyd, A. (1997). Broadcast Journalism: Techniques of Radio and TV news. Boston: Focal Press. Hakemulder, J. R., Jonge, F. A., & Singh, P. P. (2005). Broadcast Journalism. New Delhi, India: AnmolPublications
- [www.learningsolutionsmag.com/learning-technology, strategy and news](http://www.learningsolutionsmag.com/learning-technology-strategy-and-news)
www.voiceartistes.com/articles

OEC-8: RADIO JOCKEY

TITLES

I	Basics of Radio Jockey (RJ)-I
II	Basics of Radio Jockey (RJ)-II
III	Basics of Radio Jockey (RJ)-III
IV	Basics of Radio Jockey (RJ)-IV
V	Basics of Radio Jockey (RJ)-V

DEPARTMENT OF PHYSICAL EDUCATION & SPORTS

B.Com. – I Semester

OEC-10: STAYING FIT

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

Course Outcome:

At the end of this course students will be able to

1. To be entrepreneur (to start their own fitness center, gym, etc) and device appropriate fitness program for different genders and age groups at all level
2. Student will learn to apply the knowledge of Physical fitness and exercise management to lead better quality life
3. The student will learn and contribute on fitness management
4. The student will gain knowledge of professional preparation in Physical Education, Sports and yoga
5. Student will learn the knowledge of fitness diet.

SYLLABUS

UNITS	CONTENTS	HOURS (Theory)	HOURS (Practical)
UNIT I	Staying Fit : Meaning and Importance, Fit India Movement, Definition of fitness, Components of fitness, Benefits of fitness, Types of fitness and Fitness tips. <i>Practical Components: Speed, Strength, Endurance, Flexibility, Power and Agility</i>	07 Hrs	08 Hrs
UNIT II	Vital Signs: Meaning, Importance, Types and How to measure vital signs. <i>Practical Components: Measurement of all the vital signs.</i>	04 Hrs	04 Hrs
UNIT III	Measurements and Evaluation: Meaning and Importance of Measurement and Evaluation - Anthropometric Measurements - Body Composition – Body types. <i>Practical Components: Measurement and Evaluation of all the above components (LAB).</i>	07 Hrs	08 Hrs

UNIT IV	Measurements in Fitness: Speed, Strength, Endurance, Flexibility and Agility – Fitness Assessment and its importance in Physical Education and Sports. <i>Practical Components: Measurement and Evaluation of all the above components (Field)</i>	06 Hrs	06 Hrs
UNIT V	Introduction to Sports Training – Meaning and Importance <i>Practical Components: Field Training</i>	04 Hrs	02 Hrs
Total Hours		28	28

NOTE:

Theory – The model of Question Paper will be MCQ.

The Questions are to be framed from all the units.

Duration of Examination Maximum 2 Hours.

Practical – As per the regulations of the college.

Practical Internal – Project and Assignment.

REFERENCE BOOKS:

1. AAPHERD “Health related Physical Fitness Test Manual.” 1980 Published by Association drive Reston Virginia
2. Bucher.C.A (1979) foundation of Physical Education (5th edition Missouri CV MosbyCo.)
3. Puri .K. Chandra S.S (2005) “Health and Physical Education” New Delhi: SurjeetPublication
4. Russell, R.P.(1994). Health and Fitness through Physical Education. USA: Human Kinetics.
5. Thomas D Fahey and others. Fit and well : 6th Edition New York: McGraw HillPublishers, 2005
6. Uppal, A.K. (1992). Physical Fitness. New Delhi: Friends Publication.



**K. L. E. SOCIETY'S
LINGARAJ COLLEGE, BELAGAVI
(AUTONOMOUS)**

- **Re-Accredited at the “A” level by NAAC**
- **Research Center for Rani Channamma University, Belagavi**
- **Affiliated to Rani Channamma University, Belagavi**

**STUDENTS' HAND BOOK
2021-2022
(Under Choice Based Credit System)**

**B.COM. – II
(III Semester)**

Our Vision: Man Making and Nation Building

CONTENTS

Course Code	Course Paper Name	Page No.
	Information Page	1
	Contents Page & Syllabus Structure	2
	Staff List	3-4
	Question Paper Blue Print	5
AECC	Environmental Studies	6-7
AECC	Kannada Katha Sahitya	8
AECC	Applied English	9-10
DSC	Corporate Accounting – I	11-12
DSC	Cost Accounting – I	13-14
DSC	Income Tax – I	15-16
DSC	International Economics	17-18
SEC	Entrepreneurship Development Skills	19

CBCS Syllabus Structure for Under Graduate Program in Commerce With effect from 2021-22

Course Code	Subject Paper Titles	Teaching Hours		Exam Duration	Marks	Credits
		L+T+P= Total hours per week	Total Hours		SEE + IA= Total Marks	
AECC	Environmental Studies	2+0+0=2	40 Hrs	1½ Hrs	35+15=50	2
AECC	Kannada Katha Sahitya	4+0+0=4	40 Hrs	1½ Hrs	35+15=50	2
AECC	Applied English	3+1+0=4	39 Hrs	1½ Hrs	35+15=50	2
DSC	Corporate Accounting–I	3+1+0=4	52 Hrs	3 Hrs	70+30=100	4
DSC	Cost Accounting – I	3+1+0=4	52 Hrs	3 Hrs	70+30=100	4
DSC	Income Tax – I	3+1+0=4	52 Hrs	3 Hrs	70+30=100	4
DSC	International Economics	3+1+0=4	52 Hrs	3 Hrs	70+30=100	4
SEC	Entrepreneurship Development Skills	3+1+0=4	40 Hrs	1½ Hrs	35+15=50	2

Note:

* *AECC: Ability Enhancement Compulsory Course*

* *DSC: Discipline Specific Course*

* *SEC: Special Elective Course*

STAFF LIST

PRINCIPAL: Dr. B. M. Tejasvi, *Associate Professor of Political Science*

Sl. No.	Faculty Name	Designation	Department
1	Dr. R M Patil	Associate Professor	Commerce
2	Smt. Laxmi Shivannavar	Assistant Professor	Commerce
3	Dr. Nandini H. P.	Assistant Professor	Commerce
4	Shri. Vinayak Varute	Assistant Professor	Commerce
5	Miss. Roopa Gandh	Assistant Professor	Commerce (CS)
6	Miss. Soubhagya. V. Hosamath	Assistant Professor	Commerce
7	Miss. Sampada M. Patil	Assistant Professor	Commerce
8	Miss. Jyoti F. Sangolli	Assistant Professor	Commerce
9	Miss. Sneha Ashok. Chilakwad	Assistant Professor	Commerce
10	Miss. Sindhuraje A Ghorpade	Assistant Professor	Commerce
11	Miss. Shradha Tarihalkar	Assistant Professor	Commerce (CS)
21	Dr. Raghavendra Hajgolkar	Assistant Professor	Economics
13	Shri. G. A. Mathapati	Assistant Professor	Economics
14	Dr. Vishwanath.A. Khot	Assistant Professor	Economics
15	Shri. Mahantesh S. Sogal	Assistant Professor	Economics
16	Miss. Soumaya Hatti	Assistant Professor	Economics
17	Dr. Nandan J K	Assistant Professor	Economics
18	Dr. H. M. Channappagol	Assistant Professor	Kannada
19	Dr. H. S. Melinmani	Assistant Professor	Kannada
20	Dr. Mahesh C Gurangoudar	Assistant Professor	Kannada
21	Dr. Renuka A Kathari	Assistant Professor	Kannada
22	Dr. Shashikant Konnur	Assistant Professor	English
23	Shri. Sujay Kumar S Cholin	Assistant Professor	English
24	Smt. Sarika Nagare	Assistant Professor	English
25	Smt. Vidhya V Humbi	Assistant Professor	English
26	Shri. Channabasanagouda S Patil	Assistant Professor	English
27	Shri. Arjun T Kamble	Assistant Professor	Hindi
28	Dr. G.N. Sheeli	Associate Professor	Geography
29	Dr. C. Mallanna	Associate Professor	Geography
30	Shri. Girish Choudappannavar	Assistant Professor	Geography
31	Dr. C. Rama Rao	Assistant Professor, Director-PE & Sports	Physical Education & Sports
32	Smt. Preeti Patil	Librarian	Library & Information Center

Sl. No.	Employee Name	Designation	Department
1	NCC Officer Dr. M. C. Gurangoudar	Assistant Professor	Kannada
2	NSS Officer Dr. H.M. Channappagol	Assistant Professor	Kannada

Sl. No.	Employee Name	Designation	Department
1	Shri. Bahubali T Janagouda	<i>Office Superintendent</i>	Office
2	Shri. B.U.Marigoudar	FDA	Office
3	Shri. Basava Chalavudi	FDA	Office
4	Shri. Shivraj V. Hiremath	FDA	Office
5	Shri Shridhar Banoshi	FDA	Office
6	Shri P N Pujeri	FDA	Office
7	Shri Vinod Koshavar	FDA	Office
8	Miss. Amruta Tallur	FDA	Office
9	Shri G D Pattil	SDA	Office
10	Miss. Rashmi. U. Mutnal	Asst. Librarian	Library & Information Center
11	Shri Basavaraj Amargol	System admin	Office
12	Shri Sunil Mulimani	System admin	Office
13	Miss. Pratiksha Bhandge	Lab Instructor	Office
1	Shri. Guruvijay.A.Yaragatti	Peon	Office
2	Shri. Subhas Koujalgi	Peon	Office
3	Shri. Mahantesh Karki	Peon	Office
4	Shri Basavaraj Benni	Peon	Office
5	Smt. Kavita Chitagi	Peon	Office
6	Shri. Mallikarjun Harkuni	Peon	Office
7	Smt. Rekha Mahabaleshwar	Peon	Office
8	Smt. Kalavati Kamble	Peon	Office
9	Smt. Bhagyashree mathpati	Peon	Office
10	Smt. Sunanda Kumbar	Peon	Office
11	Shri. Nilakant B Shiddabasannavar	Peon	Office
12	Smt. Bharati S. Chalawadi	Peon	Office
13	Smt. Sangeeta S. Kamble	Peon	Office
14	Smt. Laxmi Kamble	Aaya	Office
15	Miss. Ranjana P. Kamble	Aaya	Office
16	Smt. Aruna R patil	Garden maintenance	Office
17	Smt. Anita S Apatekar	Garden maintenance	Office
18	Shri. R. G Sakhe	Scavenger	Office

B.Com. III – Semester

QUESTION PAPER BLUE PRINT / PATTERN

Of B.Com - III Semester Practical / Problem Oriented Subjects

Units	Part A 2 marks	Part B 5 Marks	Part C 15 marks
1	Set 12 Questions from 5 units. Minimum 2 Questions must be asked from each unit.	Set 6 Questions from 5 units. Minimum 1 Question must be asked from each unit.	3 questions from 5 units. Not more than One question from any unit.
2			
3			
4			
5			
Total questions	12 questions	6 questions	3 questions
	Answer any 10 questions out of 12	Answer any 4 questions out of 6	Answer any 2 questions out of 3
	10 x 2 = 20	4 x 5 = 20	2 x 15 = 30

Of B.Com - III Semester Non-Practical / Non-Problem Oriented Subjects

Units	Part A 2 marks	Part B 5 Marks	Part C 10 marks
1	Set 12 Questions from 5 units. Minimum 2 Questions must be asked from each unit.	Set 8 Questions from 5 units. Minimum 1 Question must be asked from each unit.	3 questions from 5 units. Not more than One question from any unit.
2			
3			
4			
5			
Total questions	12 questions	8 questions	3 questions
	Answer any 10 questions out of 12	Answer any 6 questions out of 8	Answer any 2 questions out of 3
	10 x 2 = 20	6 x 5 = 30	2 x 10 = 20

DEPARTMENT OF GEOGRAPHY

B.Com. – III Semester

AECC – ENVIRONMENTAL STUDIES

(With effect from 2021 -2022)

Course outcome:

At the end of this course students will be able to

CO1. Understand the concept of environment and components of the environment.

CO2. Know the nature of the environment and recognize the ecosystem.

CO3. Appreciate the concept of Bio-Diversity and identify the major Terrestrial and Aquatic Bio-Diversity of the world.

CO4. Understand the causes and effects of Environmental Pollution.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction a. Definition, Nature and scope of Environment Studies b. Importance of Environment Studies c. Environmental Education	4 Hrs
UNIT II	Ecosystem a. Concept of an Ecosystem b. Structure and functions of an Ecosystem c. Producers, Consumers, and Decomposers d. Energy flow in the Ecosystem e. Ecological Succession f. Food chains, Food webs and Ecological Pyramids	8 Hrs
UNIT III	Biodiversity a. Introduction- Definitions: Genetic, Species. b. Ecosystem Diversity c. Consumptive and Productive use d. India as a Mega Diversity Nation	8 Hrs
UNIT IV	Environmental Pollution a. Definition, Causes, Effects and control measures of Air Pollution, Water pollution and Soil Pollution b. Solid waste Management: Causes, Effects, and control Measures of Urban and Industrial Waste.	4 Hrs

UNIT IV	<p>Report Writing</p> <p>a. Introduction of Field Work</p> <p>b. Identification of Problems</p> <p>c. Objectives and Methodology Findings</p> <p>d. Visit to a local area to document Environmental Assets: Rivers/Forest/Industrial study. Visit to a local polluted site: Urban/Rural/Industrial study of common plants, insects, and birds. Study of simple ecosystems: Ponds, River, Hill slopes</p>	2 Hrs
------------	---	-------

REFERENCES:

1. Savindra Singh : Environmental Geography Allahabad-2005
2. Agarawal K.C: Environmental Biology, Nidhi Pub. Bikaner, 2001.
3. Chausasia B.P: Environmental Pollution, Consequences and Measures.
4. Mathur H.S: Environmental Resources, The Crises of Development.
5. Odum E.P: Fundamentals of Ecology, WBSaunders Co. London, 1971.
6. Saxena H.M: Environmental Geography, Rawat Pub. Jaipur, 1999.
7. Strahler and Strahler: Geography and Mans Environment, John Wiley New York,
8. Heywood V.H. & Warson R.T: Global Bio-Diversity Assessment, CUP,1995.
9. Darsh M.C: Fundamentals of Ecology, Tata McGrow Hills New Delhi, 2002.
10. qÁ. J T i.n.EÁÁiMPÁ ¥j ¼gÀ TtEUEÁVÁEÁ,ñ

DEPARTMENT OF KANNADA

B.Com. – III Semester

AECC-KANNADA: KATHA SAHITYA

(With effect from 2021 -2022)

Course outcomes-ಫಲಿತಗಳು :

1. ವಿದ್ಯಾರ್ಥಿಗಳು ಅಂತರಂಗದ ಅರಿವನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುತ್ತಾರೆ
2. ವಿದ್ಯಾರ್ಥಿಗಳು ಮಾನಸಿಕ ಸದೃಢತೆಗೆ ಬೇಕಾದ ಶಿಸ್ತನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳುತ್ತಾರೆ
3. ವಿದ್ಯಾರ್ಥಿಗಳು ಕಥೆಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಪ್ರಜ್ಞೆಯನ್ನು ಮೂಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ
4. ವಿದ್ಯಾರ್ಥಿಗಳು ಬದುಕಿನ ಮಹತ್ವದ ಅರಿವು ಮೂಡಿಸಿಕೊಳ್ಳುತ್ತಾರೆ.
5. ವಿದ್ಯಾರ್ಥಿಗಳು ನೈತಿಕತೆಯನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುತ್ತಾರೆ

SYLLABUS

Ability Enhancement Compulsory Course (AECC) -KANNADA	HOURS
<p style="text-align: center;">ಕಥಾ ಸಾಹಿತ್ಯ</p> <ol style="list-style-type: none">1. ಅಕ್ಷರಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಅಕ್ಷರಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ2. ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ3. ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ4. ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ5. ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ6. ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ - ಪದಗಳ ಅರ್ಥ ಮತ್ತು ಬಳಕೆ	40 Hrs
<p>ಆಂತರಿಕ ಪಠ್ಯ</p> <p>2 ಗಂಟೆಗಳ ಪಠ್ಯ 2 ಪಠ್ಯಗಳ ಅಧ್ಯಯನ, «ZÁgÁ ,AQgÁt</p>	

DEPARTMENT OF ENGLISH
B.Com. – III Semester
AECC-ENGLISH – APPLIED ENGLISH
 (With effect from 2021 -2022)

Course outcome:

At the end of this course students will be able to

1. Students will be able to communicate effectively
2. Learn to organize official programs
3. Learn to interpret and analyze text and situation

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	<p><u>Listening and Speaking Skills</u></p> <ul style="list-style-type: none"> • Compeering for Functions • Introduction of Chief Guest • Self-Introduction • Vote of Thanks • Welcome Speech • Facing Interviews • Listening to Motivational Speakers • Interpretation of different Accents of English 	10 Hrs
UNIT II	<p><u>Reading Skills</u></p> <ul style="list-style-type: none"> • Picture Analysis • Reading Advertisement • Preparing and Expanding Tag Line for Company 	10 Hrs
UNIT III	<p><u>Writing Skills</u></p> <ul style="list-style-type: none"> • Pen-Portrait • Situation-based Conversation (Bank, Hospital Post-office etc) • Paragraph writing • Report writing • Press Note 	10 Hrs

UNIT IV	<p><u>Illustrative Texts</u> <u>(Prose and Poetry)</u></p> <ol style="list-style-type: none"> 1. <i>A Friend In Need</i> : Somerset Maugham 2. <i>Gift of Magi</i> : O Henry 3. <i>Poison Tree</i>: William Blake 4. <i>Ballad of Birmingham</i>: Dudley Randall 5. <i>False Gem</i>: Guy de Maupassant 6. <i>Aniketana</i> : K.V. Puttappa 	9 Hrs
--------------------	---	-------

REFERENCES

1. Kannan, V. P. *English Grammar For EFL/ESL Students (Simple, Practical yet Comprehensive)*. Chennai, Notion Press, 2018.
2. Leech, Geoffrey, and Jan Svartvik. *A Communicative Grammar of English*. 3rd edition, Delhi, Routledge, 2017.
3. Sinha, R. P. *Current English Grammar and Usage with Composition*. New Delhi, Oxford University Press, 2019.

DEPARTMENT OF COMMERCE

B.Com. – III Semester

DSC : CORPORATE ACCOUNTING – I

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcome:

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

1. Understand the various methods of Valuation of Goodwill
2. Understand the various methods of Valuation of shares
3. Make use of relevant schedules of while preparing companies final accounts
4. Gain the knowledge Reconstruction Scheme and understand the accounting treatment of different adjustment required in connection with Internal Reconstruction.
5. Learn about the new Techniques of Creative Accounting and Forensic Accounting and its Effects.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	VALUATION OF GOODWILL: Meaning, Types, Factors Determining the Value of Goodwill, Need for Valuation, Methods of Average Profit Method, capitalization of Average Profit Method and Super Profit Method.	10 Hrs
UNIT II	VALUATION OF SHARES: Meaning, Need for Valuation Factors affecting Valuation of Shares, Methods of Valuation, Net Asset Method, Yield Value Method and Fair Value Method.	14 Hrs
UNIT III	COMPANY FINAL ACCOUNTS: Need a Concept 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	10 Hrs

UNIT IV	<p>INTERNAL RECONSTRUCTION: Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems</p>	08 Hrs
UNIT V	<p>CREATIVE AND FORENSIC ACCOUNTING: Meaning and Definitions of Creative Accounting Motivations, Techniques and Effects of Creative Accounting, Ethical Issues Involved in Creative Accounting; Detecting and Control of Creative Accounting; Forensic Accounting Meaning, Objectives and Role of Forensic Accounting in Control of Creative Accounting.</p>	10 Hrs

TEXT BOOKS:

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

REFERENCES BOOKS:

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

DEPARTMENT OF COMMERCE

B.Com. – III Semester

DSC : COST ACCOUNTING – I

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcomes:

At the end of this course students will be able to

1. Acquire conceptual knowledge of basics of cost accounting for decision making.
2. Learn about method of costing adopted by different types of industries.
3. Determine Purchase Procedure of material and fixation of stock levels & EOQ for managing working capital.
4. Understand the methods of Time-Keeping and manage idle & Overtime, Remuneration and Incentives etc.
5. Aspire for professional courses like ICA, ICS ICWA, and CA

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION: Basic concept of cost, costing and cost accounting and its origin, importance & limitations of cost accounting, Costing- An Aid to management, distinction between Cost and Financial accounting, costing system- characteristics of an ideal costing system, steps for installation, difficulties while installation and how to overcome these difficulties, role of cost accountant.	10 Hrs
UNIT II	UNIT COSTING Meaning and features of unit costing, concept of cost unit and cost Centre, procedure of ascertaining unit cost and preparation of cost sheet, treatment of stocks: opening stock, stock of work in progress, closing stock and determination of tender price	10 Hrs
UNIT III	MATERIALS: Material Purchase and Storage, Techniques of material control i.e. Level Setting, Economic Order Quantity, JIT Inventory System, ABC Analysis, VED Analysis, Perpetual Inventory System and FNSD Analysis. Methods of Pricing of Material Issues- Problems on FIFO, LIFO, HIFO, Simple Average, and Weighted Average Methods - Simple Problems.	12 Hrs

UNIT IV	EMPLOYEE COST: Meaning and Definition of Labour Cost Control, methods of wage payment and incentives plan- Time Wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, and Bonus Plan, Halsey Premium Plan and Rowan Plan.	10 Hrs
UNIT V	OVERHEADS: Meaning, Definition of overheads and Classifications, Overhead Accounting- Allocation, Apportionment, Re-apportionment and Absorption of Overheads and its methods.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project Field visits	

TEXT BOOKS:

1. M. N, Arora, Cost Accounting, Himalaya Publishing House.
2. S. P. Jain and K. L. Narang, Cost Accounting, Kalyani Publications.
3. Dr. G.B. Baligar, Elements of Costing and Costing Methods and Techniques.
4. Dr. R.M. Patil : Cost Accounting

REFERENCE BOOKS:

1. K.B. Manjunath and S. Venkatesh Babu, Elements of Cost, HPH.
2. N. K. Prasad Cost Accounting.
3. Pattana Shetty and Palekar, Cost Accounting.
4. S. P. Iyengar, Cost Accounting.
5. J. Madegowda, Cost Accounting (Elements of Cost and Methods of Costing), Himalaya Publishing House.

DEPARTMENT OF COMMERCE

B.Com. – III Semester

DSC : INCOME TAX - I

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcomes:

At the end of this course students will be able to

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

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION: Brief history of Income-Tax, Legal frame work Meaning and terms used: Person, Assesses assessment, Assessment year previous year income, Total income, Gross Total Income, Assessing officer, Casual Income, Rates of income tax Deemed Tax, Income tax Authorities': Powers & Functions of CBDT.	08 Hrs
UNIT II	(A) EXEMPTED INCOMES U/S 10: Agriculture Income (meaning & Aggregation), U/S 10, Practical Problems on exempted income concerned with individual & firm. (B) RESIDENTIAL STATUS: Rules for determining residential status of individual. HUF firm- Incidence of Tax-Practical Problems.	12 Hrs
UNIT III	INCOME FROM SALARY: Salary, Allowances-Perquisites and retirement benefits-Deductions u/s 16- Computation of salary income-practical problems.	10 Hrs

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	PROFITS AND GAINS FROM BUSINESS AND PROFESSION: Depreciation: Meaning of Depreciation, Block of Assets, and Written down value. Problems. Depreciation and other permissible expenses-Disallowed expenses, incomes and expenses of illegal business Computation of business income. Income from Profession: Computation of income of Doctors, Chartered Accountants, Civil engineers and Lawyers.	12 Hrs

TEXT BOOKS:

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

REFERENCES BOOKS:

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

DEPARTMENT OF ECONOMICS

B.Com. – III Semester

DSC : INTERNATIONAL ECONOMICS – I

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcome:

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

CO 1: Learn the fundamental theories of international economics.

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

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

CO 4: Inculcate understanding of Economic Integration and International Institutions.

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	Introduction and Theories of International Trade Meaning and Importance of International Trade; Distinction between Internal and International Trade; Theories of Absolute cost advantage and Comparative Cost.	10 Hrs
UNIT II	Trade and Commercial Policy Terms of Trade: Various concepts of terms of trade; Factors determining Terms of trade; Gains from Trade; Tariffs and Quotas - meaning, types and effects; Concept of optimum tariff.	10 Hrs
UNIT III	Balance of Payment Concepts and components of balance of trade and balance of payments – Causes and consequences of disequilibrium and corrective measures in the balance of payments.	10 Hrs

UNIT IV	<p>India's Foreign Trade</p> <p>Exchange Control - Methods of Exchange Control; Recent changes in the composition and direction of foreign trade; Dumping and Anti-Dumping - Meaning and Objectives; Trends in Foreign Direct Investment.</p>	12 Hrs
UNIT V	<p>Economic Integration and International Institutions</p> <p>Meaning of Economic integration; Origin, objectives, functions of WTO; BRICS, International Monetary Fund (IMF), World Bank, SAFTA.</p>	10 Hrs

SUGGESTED READINGS:

- Charles Van Marrewijk (2007), *International Economics: Theory, Application and Policy*, OUP.
- Elsevier Science B.V (1997), *Handbook of International Economics*, Vol. 3, Amsterdam.
- Ethier W. (1997), *Modern International Economics*, 3rd edition. W.W. Norton & Co.
- Jhingan M L. (2004), *International Economics*, 5th Edition, Vrinda Publication, New Delhi.
- Kenan, P.B. (1994), *The International Economy*, Cambridge University Press, London.
- Kindlberger, C.P. (1973), *International Economics*, R.D. Irwin, Homewood.
- Krugman P. and Obstfeld M. (2003), *International Economics: Theory and Policy*, Addison Wesley.
- Mithani D.M (2003), *International Economics*, Himalaya Publishing House, Mumbai.
- Sodersten, B (1991), *International Economics*, Macmillan Press Ltd., London.

DEPARTMENT OF COMMERCE

B.Com. – III Semester

SEC: ENTREPRENEURSHIP DEVELOPMENT SKILL

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcomes:

At the end of this course students will be able to

- Entrepreneurship minors will be able to sell themselves and their ideas.
- Entrepreneurship minors will be able develop and cultivate endurance.
- Entrepreneurship minors able to find problems worth solving.

SYLLABUS

1. Introduction to Entrepreneurship:

Introduction, Concept of Entrepreneur ,Objectives of Entrepreneurship, Role of Entrepreneurship, The Entrepreneurial Mindset, Characteristics of Entrepreneurship, Traits of Entrepreneurship, Role model of entrepreneurs.

2. Entrepreneurship Development Skills :

Meaning of Entrepreneurship skill, Types of Entrepreneurship Skills: Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills, How to improve entrepreneurial skills, Entrepreneurial skills in the workplace, Entrepreneurial Imagination And Creativity

3. Market Survey

Meaning of survey, Need for market survey, Methodology to collect and use the information generated, How to develop an effective survey plan for the selected activity, Dos & don'ts for conducting market survey Questionnaire for market survey and Market survey report.

REFERENCE BOOK:

1. "Entrepreneurship Development" by Khanaka S S
2. "Entrepreneurship Development and Small Business Management" by Dr. P.T Vijayashree & M Alagammai.
3. "Entrepreneurship Development" by Desai
4. "Dynamics Entrepreneurial Development and Management" by V Desai.
5. "Business Development for Dummies" by Anna Kennedy



**K. L. E. SOCIETY'S
LINGARAJ COLLEGE, BELAGAVI
(AUTONOMOUS)**

- **Re-Accredited at the “A” level by NAAC**
- **Research Center for Rani Channamma University, Belagavi**
- **Affiliated to Rani Channamma University, Belagavi**

**STUDENTS' HAND BOOK
2021-2022**

**B.COM. – III
(V Semester)**

Our Vision: Man Making and Nation Building

CONTENTS

Paper Name	Page No.
Information Page	1
Content Page	2
Staff List	3-4
* Teaching Hours & Marks Pattern. * Question Paper Blue Print.	5-6
Management Accounting	7-8
Income Tax-I	9-10
Financial Management	11-12
Indian Constitution	13-14
Specialization Group-1 (Accounting and Finance)	
Paper – I : Advance Accounting – I	15-16
Paper – II : Financial Markets And Institution – I	17-18
Specialization Group-2 (Banking and Insurance)	
Paper – I : Management of Banking Operations	19-20
Paper – II : Insurance and Management	21-22

STAFF LIST

PRINCIPAL: Dr. B. M. Tejasvi, *Associate Professor of Political Science*

Sl. No.	Faculty Name	Designation	Department
1	Dr. R M Patil	Associate Professor	Commerce
2	Smt. Laxmi Shivannavar	Assistant Professor	Commerce
3	Dr. Nandini H. P.	Assistant Professor	Commerce
4	Shri. Vinayak Varute	Assistant Professor	Commerce
5	Miss. Roopa Gandh	Assistant Professor	Commerce (CS)
6	Miss. Soubhagya. V. Hosamath	Assistant Professor	Commerce
7	Miss. Sampada M. Patil	Assistant Professor	Commerce
8	Miss. Jyoti F. Sangolli	Assistant Professor	Commerce
9	Miss. Sneha Ashok. Chilakwad	Assistant Professor	Commerce
10	Miss. Sindhuraje A Ghorpade	Assistant Professor	Commerce
11	Miss. Shradha Tarihalkar	Assistant Professor	Commerce (CS)
12	Dr. Raghavendra Hajgolkar	Assistant Professor	Economics
13	Shri. G. A. Mathapati	Assistant Professor	Economics
14	Dr. Vishwanath.A. Khot	Assistant Professor	Economics
15	Shri. Mahantesh S. Sogal	Assistant Professor	Economics
16	Miss. Soumaya Hatti	Assistant Professor	Economics
17	Dr. Nandan J K	Assistant Professor	Economics
18	Dr. H. M. Channappagol	Assistant Professor	Kannada
19	Dr. H. S. Melinmani	Assistant Professor	Kannada
20	Dr. Mahesh C Gurangoudar	Assistant Professor	Kannada
21	Dr. Renuka A Kathari	Assistant Professor	Kannada
22	Dr. Shashikant Konnur	Assistant Professor	English
23	Shri. Sujay Kumar S Cholin	Assistant Professor	English
24	Smt. Sarika Nagare	Assistant Professor	English
25	Smt. Vidhya V Humbi	Assistant Professor	English
26	Shri. Channabasanagouda S Patil	Assistant Professor	English
27	Shri. Arjun T Kamble	Assistant Professor	Hindi
28	Dr. G.N. Sheeli	Associate Professor	Geography
29	Dr. C. Mallanna	Associate Professor	Geography
30	Shri. Girish Choudappannavar	Assistant Professor	Geography
31	Dr. C. Rama Rao	Assistant Professor, Director-PE & Sports	Physical Education & Sports
32	Smt. Preeti Patil	Librarian	Library & Information Center

Sl. No.	Employee Name	Designation	Department
1	NCC Officer Dr. Mahesh Gurangoudar	Assistant Professor	Kannada
2	NSS Officer Dr. H.M. Channappagol	Assistant Professor	Kannada

Sl. No.	Employee Name	Designation	Department
1	Shri. Bahubali T Janagouda	<i>Office Superintendent</i>	Office
2	Shri. B.U.Marigoudar	FDA	Office
3	Shri. Basava Chalavudi	FDA	Office
4	Shri. Shivraj V. Hiremath	FDA	Office
5	Shri Shridhar Banoshi	FDA	Office
6	Shri P N Pujeri	FDA	Office
7	Shri Vinod Koshavar	FDA	Office
8	Miss. Amruta Tallur	FDA	Office
9	Shri G D Pattil	SDA	Office
10	Miss. Rashmi. U. Mutnal	Asst. Librarian	Library & Information Center
11	Shri Basavaraj Amargol	System admin	Office
12	Shri Sunil Mulimani	System admin	Office
13	Miss. Pratiksha Bhandge	Lab Instructor	Office
1	Shri. Guruvijay.A.Yaragatti	Peon	Office
2	Shri. Subhas Koujalgi	Peon	Office
3	Shri. Mahantesh Karki	Peon	Office
4	Shri Basavaraj Benni	Peon	Office
5	Smt. Kavita Chitagi	Peon	Office
6	Shri. Mallikarjun Harkuni	Peon	Office
7	Smt. Rekha Mahabaleshwar	Peon	Office
8	Smt. Kalavati Kamble	Peon	Office
9	Smt. Bhagyashree mathpati	Peon	Office
10	Smt. Sunanda Kumbar	Peon	Office
11	Shri. Nilakant B Shiddabasannavar	Peon	Office
12	Smt. Bharati S. Chalawadi	Peon	Office
13	Smt. Sangeeta S. Kamble	Peon	Office
14	Smt. Laxmi Kamble	Aaya	Office
15	Miss. Ranjana P. Kamble	Aaya	Office
16	Smt. Aruna R patil	Garden maintenance	Office
17	Smt. Anita S Apatekar	Garden maintenance	Office
18	Shri. R. G Sakhe	Scavenger	Office

B.Com. V – Semester

Teaching Hours & Marks Pattern

PARTICULARS	CORE SUBJECTS
Teaching hours per week	3+1+0 = 4 Hours
Total Teaching Hours	50 Hours
Maximum Marks	100 Marks
Semester End Examination	70 Marks
Internal Assessment	30 Marks

QUESTION PAPER BLUE PRINT

for Problems Oriented Subjects of B.Com. - V Semester

Units	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 1 question from each unit.	Case study/Map/ Problem Solving Question/Essay/ 2 questions 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)

QUESTION PAPER BLUE PRINT

for Non-Problems Oriented Subjects of B.Com. - V Semester

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 1 question from each unit.	Case study/Map/ Problem Solving Question/Essay/ 2 questions 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)

DEPARTMENT OF COMMERCE

B. Com. V Semester

BCOM 5: MANAGEMENT ACCOUNTING

(Syllabus w.e.f. 2021-22)

Course Outcome:

At the end of this course students will be able to

1. Understand the theoretical concept relating to managerial decision-making process
2. Enhance the ability to analyze, interpret the Financial Statement.
3. Apply managerial tools and techniques for the critical decision making
4. Learn about concept of Fund Flow and Cash Flow Statements
5. Develop skills among learners solve managerial problems effectively and efficiently,

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION TO MANAGEMENT ACCOUNTING: Meaning, Definition and Origin of Management Accounting; Objectives and Functions; Differences Between Financial and Management Accounting; Differences of Management Accounting and Cost Accounting; Advantages and Disadvantages of Management Accounting, Roles and Responsibility of Management Accounting in decision making.	10 Hrs
UNIT II	ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT: Concept of Financial Statement, Meaning and Definition, objectives, nature of Financial Statement. Meaning and types of Financial Analyses, Methods of Financial Statement Analyses: Comparative Financial Statement, Common Size statement and Trend Analysis.	10 Hrs
UNIT III	RATIO ANALYSIS: Meaning, Definition and significance and Limitation of Ratio and Ratio Analysis; Need for Ratio Analysis, Classification of Ratios - Liquidity Ratios, Solvency Ratios, Efficiency Ratios and profitability Ratios. Computation of ratio and preparation of balance sheet from ratios	12 Hrs

UNIT IV	<p>FUNDS FLOW AND CASH FLOW STATEMENT: Meaning , Definition ,Objectives, Uses and Limitation of Fund Flow and Cash Flow Statement, Difference between Fund Flow and Cash Flow Statement, Problems on Fund Flow Statement and Cash Flow Statement.</p>	10 Hrs
UNIT V	<p>BUDGETARY CONTROL: Meaning of Budget, Budgeting and Budgetary Control - Advantages and Limitations of Budgetary Control - Types of Budget: Problems on Sales Budget, Production Budget, Purchase Budget, Cash Budget, and Flexible Budget.</p>	10 Hrs
	<p><u>Skill Development:</u> 1. Collection of financial statements of any one organization for two years and prepare comparative statements. 2. Collection of financial statements of any one organization for two years and prepare Common Size Statements. Collect statements of an organization and calculate important accounting ratios to solve managerial problems effectively and efficiently</p>	

TEXT BOOKS:

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

REFERENCE BOOKS:

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

DEPARTMENT OF COMMERCE

B. Com. V Semester

BCOM 5: INCOME TAX – I

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcome:

At the end of this course students will be able to

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

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INTRODUCTION: Brief history of Income-Tax, Legal frame work Meaning and terms used: Person, Assessee assessment, Assessment year previous year income, Total income, Gross Total Income, Assessing officer, Casual Income, Rates of income tax Deemed Tax, Income tax Authorities': Powers & Functions of CBDT.	08 Hrs
UNIT II	(A) EXEMPTED INCOMES U/S 10: Agriculture Income (meaning & Aggregation), U/S 10, Practical Problems on exempted income concerned with individual & firm. (B) RESIDENTIAL STATUS: Rules for determining residential status of individual. HUF firm- Incidence of Tax-Practical Problems.	12 Hrs
UNIT III	INCOME FROM SALARY: Salary, Allowances-Perquisites and retirement benefits-Deductions u/s 16- Computation of salary income-practical problems.	10 Hrs

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	PROFITS AND GAINS FROM BUSINESS AND PROFESSION: Depreciation: Meaning of Depreciation, Block of Assets, and Written down value. Problems. Depreciation and other permissible expenses-Disallowed expenses, incomes and expenses of illegal business Computation of business income. Income from Profession: Computation of income of Doctors, Chartered Accountants, Civil engineers and Lawyers.	10 Hrs

TEXT BOOKS:

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

REFERENCES BOOKS:

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

DEPARTMENT OF COMMERCE

B. Com. V Semester

BCOM 5: FINANCIAL MANAGEMENT

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcome:

At the end of this course students will be able to

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

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	INTRODUCTION FINANCIAL MANAGEMENT: Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.	10 Hrs
UNIT II	TIME VALUE OF MONEY: Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.	8 Hrs
UNIT III	FINANCING DECISIONS: Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems	12 Hrs

UNIT IV	<p>INVESTMENT & DIVIDEND DECISION:</p> <p>A. Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index - Simple Problems.</p> <p>B. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends– Bonus share - (theory only)</p>	12 Hrs
UNIT V	<p>WORKING CAPITAL MANAGEMENT:</p> <p>Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital Determinants of Working Capital – Sources of Working Capital.</p>	08 Hrs

TEXT BOOKS:

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

REFERENCE BOOKS:

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

DEPARTMENT OF POLITICAL SCIENCE

B.Com. V Semester

BCOM 5 : INDIAN CONSTITUTION

(Revised (21) Syllabus w.e.f. 2021-22)

Course Outcome:

At the end of this course students will be able to

This course acquaints students with the constitutional design of state Structures and institutions, and their actual working over time. The Indian Constitution Accommodates conflicting impulses (of liberty and justice, territorial decentralization and a Strong union, for instance) within itself. The course traces the embodiment of some of these Conflicts in constitutional provisions, and shows how these have played out in political practice. It further encourages a study of state institutions in their mutual interaction, and in interaction with the larger extra-constitutional environment.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Constitutional Development in India A. Meaning and Significance of the Constitution B. Historical Development of the Indian Constitution C. Preamble and Salient Features	08 Hrs
UNIT II	Fundamental Rights and Duties A. Right to Equality, Right to Freedom, Right Against Exploitation, Right to Religion, Cultural and Educational Rights, Right to Constitutional Remedies B. Fundamental Duties	10 Hrs
UNIT III	Directive Principles of State Policy A. Nature of the Directive Principles of State Policy B. Implementation of Directive Principles of State Policy	08 Hrs
UNIT IV	Union Government A. Executive: President, Prime Minister and Council of Ministers B. Legislature: Parliament: Lok Sabha and Raj Sabha (Composition powers and Functions) C. Judiciary: Supreme Court (Composition, powers and Functions)	12 Hrs

UNIT V	<p>State Government and Local Self Government</p> <p>A. Executive – Governor, Chief Minister Council of Ministers</p> <p>B. Legislature-Vidhan Sabha and Vidhan Parishad</p> <p>C. Judiciary-High Court: Compositions Powers & Functions Local Self Government</p> <p>1. Rural (Composition and Powers)</p> <p>2. Urban (Composition and Powers)</p>	12 Hrs
-----------	---	--------

TEXT BOOKS

1. Durga Das Basu- Introduction to the Constitution of India, (New Delhi Prentice Hall of India, 2001).
2. H M Rajashekhar- Understanding the Indian Constitution, (Mysore, Prabodha, 2005.)
3. M.V. Pylee- An Introduction to the Constitution of India, (New Delhi, Vikas, 2005.)
4. V D Mahajan- Constitutional Development and National Movement in India, (New Delhi, S Chand and Co.
5. V.N. Khanna- Indian Constitution- (New Delhi, R Chand and Co., 2006.)
6. Merunandan- Indian Constitution (Bangalore, Meragu Publications, 2013)

BOOKS FOR REFERENCE

1. A.P. Avasthi- Indian Government and Politics, (Agra, Naveen Agarwal, 2004.)
2. Brij Kishore Sharma- Introduction to the Constitution of India (Second Edition), (New Delhi, Prentice –Hall of India, 2004.)
3. Constituent Assembly Debates, (New Delhi, Lok Sabha Secretariat, 1989.)
4. D.C. Gupta- Indian Government of Politics, VIII Edition, (New Delhi, Vikas, 1994.)
5. Granville Austin, Working of a Democratic Constitution : The Indian Experience, (New Delhi, Oxford University Press, 1999.)
6. J.C. Johari- Indian Government and Politics, (Delhi, Sterling Publishers, 2004)
7. J.N. Pandey- Constitutional Law of India, (Allahabad : Central Law Agency, 2004.)
8. S A Palekar- Indian Constitution, (New Delhi, Serials Publication 2003.)
9. Subhash C Kashyap- Our constitution : An introduction to India's Constitution and Constitutional Law, (New Delhi, National Book Trust, 2000.)

DEPARTMENT OF COMMERCE

B. Com. V Semester

ELECTIVE GROUP – I : ACCOUNTING AND FINANCE

BCOM 5: PAPER – I : ADVANCE ACCOUNTING - I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

COURSE OUTCOME:

At the end of this course students will be able to

1. Understand Accounting arrangements for Investing plans.
2. Understand about requirements of prudential accounting norms for NBFC's.
3. Understand about principles and policies applicable to maintenance of accounts by different kinds of Financial Institution.
4. Learn to record various transactions relating to financial instruments in the books of accounts.
5. Know about principles involved in valuation of different assets

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	INVESTMENT ACCOUNTING Cost of Investment; Reclassification of Investment; Fixed Income Bearing Securities; Variable Income Bearing Securities; Purpose of Investment Ledger; Some Adjustment for Equity Shares Investment Account; Bonus Shares; Right Shares	10 Hrs
UNIT II	NON-BANKING FINANCIAL COMPANIES Definition of NBFC's and Classification; Distinction between NBFC's and a Banks; Minimum Net owned Fund and Liquid Assets requirements; Income Recognition norms; Asset Classification, Provisioning and assets liability Management; Capital Adequacy	10 Hrs
UNIT III	FINANCIAL REPORTING FOR FINANCIAL INSTITUTION Meaning of Financial Reporting; Meaning of Financial Institution; Non-Banking Financial Companies; Merchant Banker; Stock Brokers.	10 Hrs

UNIT IV	ACCOUNTING FOR FINANCIAL INSTRUMENTS Definition; Methods of Trading; Margin; Option; AS 30: Financial Instruments: Recognition and Measurement; AS 31: Financial Instruments: Presentation; AS 32: Financial Instrument: Disclosures	10 Hrs
UNIT V	VALUATION OF ASSETS Nature of Assets; Classification of Assets; AS 10:Accounting for Fixed Assets; AS 26: Intangible Assets; AS 28: Impairment of Assets	10 Hrs

TEXT BOOKS:

1. Hanif/Mukherjee-Corporate Accounting, McGraw Hill Education (India) Private Limited, Chennai
2. S N Maheshwari, S N Maheshwari-Advance Accountancy, Vikas Publishing House PVT LTD, Noida

REFERENCES BOOKS:

1. Bhushan Kumar Goyal-Corporate Accounting, Taxman Publications, University of Delhi
2. Desai G.R-Life Insurance of India.
3. Malhotra R.P-Elements of Insurance.

DEPARTMENT OF COMMERCE

B. Com. V Semester

ELECTIVE GROUP – I : ACCOUNTING AND FINANCE

BCOM 5: PAPER – II : FINANCIAL MARKETS AND INSTITUTIONS – I

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

COURSE OUTCOME:

At the end of this course students will be able to

1. Understanding of the fundamental concepts and working of Financial System.
2. Understand the Role and functions of financial markets and its classification.
3. Evaluate the different Financial Institutions
4. Understand the concepts of NBFC and Mutual Funds.
5. Educate themselves and others regarding investor's guidelines

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	FINANCIAL SYSTEM AND ITS COMPONENTS Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.	8 Hrs
UNIT II	FINANCIAL MARKETS (a) Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market. (b) Capital Market: Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market.	14 Hrs

UNIT III	<p>FINANCIAL INSTITUTIONS Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions</p>	10 Hrs
UNIT IV	<p>NON-BANKING FINANCIAL COMPANIES (NBFCs) Definition, Functions, Regulations of RBI over NBFCs. Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds (open ended and close ended); Role of Mutual Funds in Indian capital market</p>	10 Hrs
UNIT V	<p>INVESTORS' PROTECTION Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.</p>	8 Hrs

TEXT BOOKS:

1. Avadhani – Investment and Securities Markets in India- Himalaya Publications, Delhi
2. Khan M.Y.-Indian Financial System- Tata Mcgrow Hill, New Delhi.

REFERENCE BOOKS:

1. Averbach, Robert D – Money, Banking and Financial Markets- Macmillon
2. Giddy I.H. – Global Financial Markets – A.I.T.B.S., Delhi
3. Srivastava R.M.- Management of Indian Financial Institutions – Himalaya Publishing House, Mumbai
4. Varshney P.N. – Indian Financial System – Sultan Chand & Sons, New Delhi

DEPARTMENT OF COMMERCE

B. Com. V Semester

ELECTIVE GROUP – II : BANKING AND INSURANCE

BCOM 5: PAPER – I : MANAGEMENT OF BANKING OPERATIONS

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

COURSE OUTCOME:

At the end of this course students will be able to

1. Understand the Basic Concepts of Bank and Banking System
2. Realize the Importance of Customer relationship in Banking in day-to-day life.
3. Develop the Practical Operation of Endorsement and Types of Cheque
4. Acquaint with the Lending criteria and Services of Banking
5. Develop technological aspects in E-banking, plastic money, etc.

SYLLABUS

UNITS	CONTENT	HOURS
UNIT I	<p>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, NRE & NRI accounts. Tax consultancy, Rural card or Green cards, Biometric ATM and Micro ATM.</p>	12 Hrs
UNIT II	<p>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.</p>	08 Hrs

UNIT III	<p>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.</p>	12 Hrs
UNIT IV	<p>LENDING CRITERIA Factors limiting levels of advances, Liquidity, Security & Profitability. Modes of advancing: Charge, Lien, Pledge, Hypothecation, Mortgages.KYC, Loan Processing system</p>	08 Hrs
UNIT V	<p>TECHNOLOGY IN BANKING Concept of electronic banking, Significance of electronic banking. Types of Electronic Banking System: Smart Cards and Electronic Payment System, Risk and Electronic Payment System, E-wallets, payment banks, Real Time Transactions, RTGS, NEFT and Cyber law Act 2000 basic concepts.</p>	10 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 Delh

DEPARTMENT OF COMMERCE

B. Com. V Semester

ELECTIVE GROUP – II : BANKING AND INSURANCE

BCOM 5: PAPER – II : INSURANCE & MANAGEMENT

(Revised (21) Syllabus w.e.f. 2021-22 and onwards)

COURSE OUTCOME:

At the end of this course students will be able to

1. Understand conceptual framework of Life Insurance
2. Understand about different terms guidelines of Underwriting
3. Analyze the different calculations of premiums and claim settlements
4. Analyze Health Insurance and its Policy Conditions
5. Know about Financial planning in Insurance Sector and Tax Benefits

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	CONCEPT OF LIFE INSURANCE Life insurance involves - life insurance products - applications of life insurance - pricing and valuation in life insurance - documentation proposal stage and policy condition - payments under life insurance policy	10 hrs
UNIT II	FINANCIAL PLANNING AND TAXATION Savings – Assurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Assurance in Individual Financial Planning – Implications in IT treatment.	10 hrs
UNIT III	COMPUTATION OF PREMIUMS AND SETTLEMENT OF CLAIMS Premium defined – Premium Calculation Including Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value – Settlement of claims: Intimation procedure, documents and settlement procedures.	8 Hrs

UNIT IV	HEALTH INSURANCE Introduction –insurance documentation-health insurance products- health insurance claims- health insurance underwriting	8 Hrs
UNIT V	UNDERWRITING The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting.	14 Hrs

TEXT BOOKS:

1. Mathew M.J-Insurance Principles and Practice, RBSA Publishers, Jaipur.
2. Kothari-Kothari's Guide to General Insurance

REFERENCES BOOKS:

1. Mishra M.N-Insurance Principles and Practice, Sarmaha Books.
2. Desai G.R-Life Insurance of India.
3. Malhotra R.P-Elements of Insurance.