

**K.L.E.Society's**  
**LINGARAJCOLLEGE,BELAGAVI**  
**( Autonomous )**  
**DEPARTMENT OF HINDI**

**B.COM : AECC HINDI**

**Semester I**

( w.e.f 2020 -21 )

Teaching hours per week – 04 : maximum Marks : 50 Marks

Semester end Examination : 35 Marks

Internal Assessment : 15 Marks

**Course Outcome**

CO 1 : Students understand social morals .

CO 2 : Students learn farmer problem.

CO 3 : Students learn communication skill.

CO 1 :Able to learn commercial letter .

**I) पाठ्य पुस्तक**

**कहानी कुंज और पत्राचार**

UNITS घटक	Syllabusपाठ्यक्रम	HOURS घंटे 39
I	कहानी कुंज और पत्राचार	25
	१.पूस की रात- प्रेमचंद	
	२.करवा का व्रत - यशपाल	
	३.अकेली- मन्नू भंडारी	
	४.पत्नी - जैनेंद्र कुमार	
	५.बहादुर - अमरकांत	
II	वाणिज्य पत्राचार	
	1. वाणिज्य पत्र की रुपरेखा एव विशेषताए	14
	2. वाणिज्य पत्र के प्रकार	
	3. पूछताछ संबंधि पत्र	
	4. क्रयादेश	
	5. शिकायती	





	6. बैंकसंबंधि	
	7. आवेदन	
	8. कंपनीरिपोर्ट	
	9. बीमासंबंधिपत्र	

### संदर्भ ग्रंथ

1. समकालीन हिंदी कहानी , यथार्थ के विविध आयाम - डॉ ज्ञानवती अरोडा - हिन्दी बुक सेंटर , 8/9 बी . असफअली रोड , नई दिल्ली
2. समकालीन हिंदी कथा लेखिकाएं - डॉ रामकली सराफ अनुराग प्रकाशन , वाराणसी
3. कुछ कहानियाँ कुछ विचार - डॉ विश्वनाथ त्रिपाठी राजकमल प्रकाशन , नई दिल्ली , पटना
4. प्रयोजनमूलक हिंदी - अम्बादास देशमुख अनुरागप्रकाशन , वाराणसी

### Blue Print of Question Paper (With effect from 2020-21 and onwards)

1. Objective type questions on story  
(Five out of Five) 05x1=05 mark
2. Questions on the Letter (two out of four) 02x5=10 marks
3. Questions on the Story (two out of four ) 02x5=10 marks
4. Basics of Grammar (one out of two) 01x10=10 marks

Theory	35 marks
Internal Marks	15 marks
Total Marks	50 marks

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**KLE SOCIETY'S**  
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**B.Com - I Semester**

**(DSC-1)BCOM160: FINANCIAL ACCOUNTING-I**

**(CBCS (20) w.e.f. 2020-21 and onwards)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 52**

**Semester End Examination: 70**

**Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

1. To develop conceptual undertaking of Principles and Fundamental of Financial Accounting System and to Impart Skills in Accounting.
2. It aims at making the students to convert the transactions of single-entry system into double entry system which they can also implement in their own business which only follows single entry system.
3. Its aids the students to get well versed with how accounting for Royalty takes place.
4. It enables the students to the Corporate Social Responsibility (CSR) and how to record and measure the social cost and benefit of the business organization.
5. To impart the knowledge of practical applications of accounting in the farm activities, as this may also help them if farming activities are carried out in their family.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Theoretical Framework</b> – Meaning, functions, advantages and limitations of accounting, Branches of accounting, users of accounting information, financial accounting Principles and concepts.	12 Hrs
Unit II	<b>Conversion of Single-Entry System- Into Double Entry System.</b> Need for conversion and steps involved in conversion, exercises relating	10 Hrs





	thereto	
Unit III	<b>Royalty Accounts:</b> Meaning and importance –Minimum Rent, Short Workings, Recoupment of Short Workings; Entries and Accounts in The Books Of Lessee And Lesser (Excluding Sub Lease)	10 Hrs
Unit IV	<b>Social Accounting-</b> Social Responsibilities of Business, Meaning of Social Accounting, Approaches to Social Accounting, Measurement Of Social Cost Benefit.	08Hrs
Unit V	<b>Farm Accounting:</b> Meaning, objectives, Books of Accounts to be maintained under Single entry and Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy and Poultry. Preparation of Balance sheet for Agriculture, Dairy farming, and Poultry Farming.	12 Hrs

**TEXT BOOKS:**

1. Dr. M. B. Kadkol – Financial Accounting I – Renuka Prakashan
2. Dr. B. S. Navi and Mr. R. A. Sanadi - Financial Accounting I – ShriniketanPrakashan

**REFERENCES BOOKS:**

1. Tulsian: Financial Accounting- Pearson education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal- Advanced Accounting- Vol –I, Taxman publications, New Delhi.
3. S.N.Maheshwari and S.K Maheshwari : Advanced Accountancy-Vol-I, Vikas publications.
4. Shukla and Grewal: advanced accountancy-vol-I, S.Chand and sons, New Delhi.
5. Dr.R.V. Diwan and Dr R.G Allagi: Financial Accounting- jaymala publication.
6. Jain and Narang: Financial Accounting Kalyan publishers New Delhi.
7. Advanced Accountancy: Arulanandam, Himalaya publishers.
8. Introduction to Accountancy: T.S. Grewal, S.Chand and co.
9. Financial Accounting: Ashok Banerjee, Excel.

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KLE SOCIETY'S

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B. Com - I Semester

(DSC-2) BCOM164 - QUANTITATIVE TECHNIQUES – I

(CBCS (20) w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 52

Semester End

Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Solve problems using the laws for indices. Solve problems using the laws for logarithms.
2. Work with simple ratios. Convert between fractions, decimals and percentages. Explain the meaning of ratio, proportion and percentage. Calculate percentage increases and decreases.
3. Solve word problems involving speed, Time and Distance
4. Solve problems on percentage. Solve problems about:
  - Cost price,
  - Selling price,
  - Profit, loss
5. To understand the sort of interest they will get on a savings account. Calculate simple and compound interest

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Indices and Logarithms:</b> Definition of Base and Index, laws of indices problems. Definition of Logarithm, base and principal. Laws of logarithms problems. Application of common logarithm to simplify product, quotients, power or combinations of these.	10 hrs





<b>Unit II</b>	<b>Ratio, Proportion and Variations:</b> Definition, concepts and types and problems on ratio and proportion. Direct and Indirect variations and time work problems	10 hrs
<b>Unit III</b>	<b>Speed, Time and Distance:</b> Practical problems on Speed, Time and Distance, Real time Problems on Trains, Boats and Streams.	10 hrs
<b>Unit IV</b>	<b>Percentage, Profit and Loss</b> Basic concepts of Percentage, practical problems on percentage. List of formulae to find profit and loss, cost and selling price. Practical problems on profit and loss.	10 hrs
<b>Unit V</b>	<b>Simple and Compound Interest:</b> Basic Concepts of SI and problems on interest, period, rate and amount. Basic Concepts of CI, formulae to find interest and amount. Problems based on these formulas. Nominal and effective rates of compound interest and problems. Concept of Depreciation and problems.	12 hrs

**TEXT BOOKS:**


1. Iyer and Beri: Commercial Arithmetic
2. R.H.Dhareshwar: Commercial Arithmetic: Vol-I and Vol-II

**REFERENCES BOOKS:**

1. Nag N.K.: Commercial Arithmetic: Vol-I and Vol-II
2. Sutaria: Commercial Arithmetic
3. Patwardhan and Joshi: Commercial Arithmetic
4. R.S Agarwal Quantitative Techniques.
5. Ashish Aggarwal: Quick Arithmetic: S.Chand Publication

  
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**B. Com - I Semester**

**(DSC-3)BCOM161- MODERN MARKETING**

**(CBCS (20) w.e.f. 2020-21 and onwards)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 52**

**Semester End**

**Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

1. Summarize the Concept of Marketing, Process of Marketing and Innovations in Marketing.
2. Understand the Consumer Behaviour, Buying Decision Process and Motives.
3. Know about Meaning of Product, Product Planning and Development, Product Life Cycle and Demonstrate the Concept of Pricing and Factors Affecting Pricing.
4. Outline the Elements of Promotional Mix and Explain Channels of Distribution
5. Describe E-commerce and Technologies.

**SYLLABUS**

Unit	SYLLABUS	Hours
Unit 1	<b>Modern Marketing Concept:</b> Meaning and Definition of Marketing - Importance and functions of marketing - Process of marketing - Approaches to the study of marketing – Changing concept of marketing – Recent innovations in Modern marketing.	10 hrs
Unit 2	<b>Consumer Behavior:</b> Need for study of Consumer Behavior – Kinds of markets – Consumer decision Behavior, Consumer Buying Decision Process and Buying motives	10 hrs
Unit 3	<b>Developing the Marketing Mix I:</b> Meaning and Process of product development – Product Life Cycle, why products fail? – Product	10 hrs





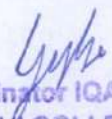
	differentiation – pricing of new products – Special problems in pricing and price discrimination.	
Unit 4	<b>Developing the Marketing Mix II:</b> Sales promotion: Meaning and objectives - promotion tools – Developing sales promotion – Programmes. Advertising – Meaning and objectives – Developing advertising strategies – Nature and Significance of marketing channel decision.	8 hrs
Unit 5	<b>Marketing in Digital Age:</b> Meaning of Electronic Commerce (E-Commerce) – Technologies used in E – Commerce conducting of E- Commerce and – Challenges of E-Commerce.	14 hrs

**TEXT BOOKS:**

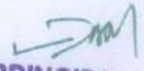
1. Modern Marketing: B.S. Raman.
2. Marketing Management: Philip Kotler

**REFERENCES BOOKS:**

1. Fundamentals of Marketing : W.J. Stanton
2. Marketing Management : T.N. Chabra and S.K. Grover
3. Marketing Management :Rajan Saxena
4. Marketing Management : Ramaswamy and Namakumari
5. Modern Marketing Management : K.C. Nair and others
6. Marketing Management : N. Sontaki
7. Industrial Management : Banga and Sharma
8. Marketing Management : R.S.N. Pillai and Bhagavathi
9. Marketing Management: R.S. Davar
10. Marketing Management: Debraj Datta and Mahua Datta
11. Modern Marketing Management: J.N. Jain and P.P Singh
12. Marketing Management : Arun Kumar and Meenakshi
13. 15.Social Marketing in 21<sup>st</sup>Century : Alan Andreasen

  
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**B. Com - I Semester**

**(DSC-4) BCOM163- COMPUTER APPLICATIONS IN ACCOUNTING  
(CBCS (20) w.e.f. 2020-21 and onwards)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 52**

**Semester End**

**Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

1. Impart the knowledge of Computerized Accounting System and Difference between Manual and Computerized Accounting System
2. Students do possess required skill and can also be employed as Tally data entry operator.
3. Knowledge about preparation of Inventory Group and Inventory Management in Tally
4. Knowledge about Payroll, PF and ESI
5. Make students well versed with Tally Package and Generating Reports.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Accounting Information System:</b> Basics of Accounting, Objectives and Merits of Computerized Accounting, Journal, Classifications of Accounts, Sundry Creditors, Sundry Debtors, Suspense Account, Computerized Accounting Information Systems, Elements of Computerized Accounting System, Development Phases of Accounting Information System, Modules of computerized Accounting Information System, Difference between Manual and Computerized Accounting Information System.	6 Hrs





<b>Unit II</b>	<b>Fundamentals of Computerized Accounting</b> Accounting Software, Architecture & Customization of tally, features of tally 9.1 version, configuration of tally, Components Of Gateway of tally, tally screens and menus, Button Bar, Shortcuts, Creating New Company, Altering/Deleting Company details, Inbuilt Groups, creation of group, Editing and deleting groups, creation of ledgers, Editing and deleting ledgers, Creating Multiple Ledgers, creating voucher types and Predefine Accounting vouchers.	<b>15Hrs</b>
<b>UNIT III</b>	<b>Inventory:</b> Inventory information, Inventory Management, Creation of stock categories, Creation of stock groups, Creation of godowns, Creation of stock items, configuration and features of stock items, Editing and deleting stocks, usage of stocks in voucher entry. Units of Measurement, Simple Unit, Compound Unit. Inventory Vouchers: Purchase Order, Sales Order, Receipt-Note, Delivery Note, Rejection-Out, Rejection -In, Journal Voucher, Stock Journal, Bill of Material. Introduction to cost, creating cost category and cost centres, cost centre allocation in voucher entry, Budget.GST	<b>18Hrs</b>
<b>UNIT IV</b>	<b>Payroll:</b> Payroll startup: payroll features, payroll setup, payroll menu, payroll voucher: Pay disbursements, payroll voucher entry, pay slip, statutory deductions: ESI and PF	<b>8Hrs</b>
<b>UNIT V</b>	<b>Generating and Printing Reports in Tally:</b> Financial Statements: Balance sheet, Trial balance, Profit & loss account, Account Books and Registers: cash book or bank book, purchase register, sales register, journal register, debit note and credit note register and day book Statements of accounts: cost centres, outstanding statements, statistics	<b>5Hrs</b>



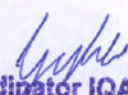


**TEXT BOOKS:**

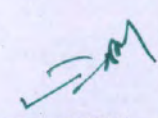
1. S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-V"
2. A.K.Nadhani and K.KNadhani : "TALLY ERP 9", BPB Publications, Revised Edition

**REFERENCES BOOKS:**

1. Visghnu Priya Singh : "Tally 9", Computect Publications Limited, Fourth Edition
2. Rajesh Chheda: "Learn Tally ERP9 with GST and E-way Bill" , Ane's Student edition
3. Dr,Namarata Agrawal: "Comdex Tally.ERP9",Dreamtech press

  
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B. Com. – I & II Semester Syllabus

K.L.E. Society's

## LINGARAJ COLLEGE, BELAGAVI

(AUTONOMOUS)

B.Com. – I Semester

Ability Enhancement Compulsory Course (AECC) (MIL KANNADA)

### SYLLABUS

#### BCOM150: - SAMAKALINA KANNADA SAHITYA PATARIKE - I

(With effect from 2020 -21)

Teaching hours per week – 3+1=4

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 1 ½ Hours

Internal Assessment : 15 Marks

#### Outcomes: ಫಲಿತಗಳು

1. ಓದುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಓದುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
2. ಬರೆಯುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಬರೆಯುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
3. ಬರವಣಿಗೆ ಕುರಿತು ಜಾಗೃತಿ ಮೂಡಿಸಿದೆ
4. ಕಾವ್ಯಗಳನ್ನು ಕಥೆಗಳನ್ನು ಓದುವ ಪದ್ಧತಿಯನ್ನು ತಿಳಿಸಿದೆ
5. ವಿವಿಧ ಬರಹಗಳನ್ನು ಬರೆಯುವ ರೂಢಿ ಮಾಡಲಾಗಿದೆ

Semester	Ability Enhancement Compulsory Course (AECC) MIL KANNADA 3 + 1 = 4 (Credits - 2)	Total Hrs
First Semester	<p>ಪತ್ರಿಕೆ : ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ-೧ (Samkalina Kannada sahitya-I)</p> <p>ಓದುವ ಮತ್ತು ಬರೆಯುವ ಕೌಶಲಗಳು (Oduva Bareyuva Koushalagalu)</p> <p>(2 ಕಾವ್ಯ 2 ಕಥೆ)</p> <p>(ಪತ್ರ ಬರೆಯುವುದು, ಅರ್ಜಿ ಬರೆಯುವುದು, ಘಟನಾ ವರದಿ, ಸ್ವವಿವರ ತಯಾರಿಸುವುದು)</p> <p>ಪ್ರಮುಖ ಕಾವ್ಯಗಳು :</p> <ol style="list-style-type: none"><li>1. ಅಮೃತ, ಆಚಾರ ಮತ್ತು ನಾನು-ಕೆ.ಎಸ್. ನಿಸಾರ ಅಹಮ್ಮದ್</li><li>2. ನಾ ಬರಿ ಭ್ರೂಣವಲ್ಲ-ಮಾಲತಿ ಪಟ್ಟಣಶೆಟ್ಟಿ</li></ol> <p>ಪ್ರಮುಖ ಕಥೆಗಳು :</p> <ol style="list-style-type: none"><li>1. ಗಿರಿಜಾ ಕಂಡ ಸಿನಿಮಾ - ಬಸವರಾಜ ಕಟ್ಟಿಮನಿ</li><li>2. ದೇವರ ಹೆಣ-ಕುಂ. ವೀರಭದ್ರಪ್ಪ</li></ol>	52

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B. Com. – I & II Semester Syllabus

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## LINGARAJ COLLEGE, BELAGAVI

(AUTONOMOUS)

B.Com. – I & II Semester

Ability Enhancement Compulsory Course (AECC) (MIL KANNADA)

### SYLLABUS

Paper: - SAMAKALINA KANNADA SAHITYA PATARIKE-I & II

(With effect from 2020 -21)

Teaching hours per week – 3+1=4

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 1 ½ Hours

Internal Assessment : 15 Marks

#### Outcomes: ಫಲಿತಗಳು

1. ಅಲಿಸುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಕೇಳುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
2. ಕೇಳುವ ಕೌಶಲ್ಯ ಮೂಲಕ ಲಕ್ಷ್ಯಕೊಟ್ಟು ಕೇಳುವದನ್ನು ರೂಢಿಸಲಾಗಿದೆ
3. ವಿವಿಧ ಗಣ್ಯ ವ್ಯಕ್ತಿಗಳ ಭಾಷಣಗಳನ್ನು ಕೇಳಿಸುವ ಮೂಲಕ ಸಾಮಾಜಿಕ, ಶಯಕ್ಷಣಿಕ ಮತ್ತು ಇತರೆ ಜ್ಞಾನದ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
4. ಮಾತನಾಡುವ ಕುರಿತು ಜಾಗೃತಿ ಮೂಡಿಸಿದೆ
5. ಯಾವ ಸಂದರ್ಭದಲ್ಲಿ ಹೇಗೆ ಮಾನಾಡಬೇಕೆಂಬ ಅರಿವು ಮೂಡಿದೆ.
6. ವಿವಿಧ ರೀತಿಯ ಭಾಷಣಗಳನ್ನು ರೂಢಿಸಲಾಗಿದೆ
7. ಮಾನಾಡಲು ರೂಢಿ ಮಾಡಿಸುವ ಮೂಲಕ ಸಭಾ ಕಂಪನವನ್ನು ಹೋಗಲಾಡಿಸಿದೆ

Semester	Ability Enhancement Compulsory Course (AECC) MIL KANNADA 3 + 1 = 4 (Credits - 2)	Total Hrs
Second Semester	<p>ಪತ್ರಿಕೆ : ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ-2 (Samkalina Kannada sahitya-II)</p> <p>ಕೇಳುವ ಮತ್ತು ಮಾತನಾಡುವ ಕೌಶಲಗಳು (Keluva Mattu Matanaduva Kaushalagalu)</p> <p>ಕೇಳುವ ಕೌಶಲ್ಯಗಳು-4 ಭಾಷಣ ಕೇಳಿಸುವುದು,</p> <p>ಮಾತನಾಡುವ ಕೌಶಲಗಳು : ನಿರೂಪಣೆ, ಸಿದ್ಧಭಾಷಣ, ಗುಂಪು ಚರ್ಚೆ, ಸಾರ್ವಜನಿಕ ಭಾಷಣ ಇತ್ಯಾದಿ</p> <p>ಭಾಷಣಗಳು :</p> <ol style="list-style-type: none"><li>1. ಶ್ರೀ ಸಿದ್ಧೇಶ್ವರ ಸ್ವಾಮೀಜಿ</li><li>2. ಗುರುರಾಜ ಕರ್ಜಗಿ</li><li>3. ನಿರ್ಭಯಾನಂದ ಸ್ವಾಮೀಜಿ</li><li>4. ವಿದ್ಯಾಪ್ರಸಾದ ಶೆಟ್ಟಿ</li></ol>	52

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Department of Economics

B.Com: I-Semester

DSC: BCOM162-Managerial Economics

(w.e.f. 2020-21 and onwards)

**SYLLABUS**

Teaching hours per week: 3+1=4

Maximum Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

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

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

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

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

Unit	Content	No. of Hours
Unit I	<b>Introduction</b> 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 Hours
Unit II	<b>Business Organizations</b> 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 Hours
Unit III	<b>Demand Analysis and Forecasting</b> Demand Analysis - Determinants of Market Demand - Law of Demand - Elasticity of Demand - Measurement of Demand and its uses; price, income, advertisement and cross elasticity of demand; Demand Forecasting - Objectives, Methods of Demand Forecasting. (Case Study)	10 Hours
Unit IV	<b>Production, Cost and Pricing Decisions</b> 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 Hours
Unit V	<b>Profit Management</b> 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 Hours





**Suggested Readings:**

- Ahuja, H.L. (2009). *Managerial Economics - Analysis of Managerial Decision Making*, 3<sup>rd</sup> 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*, 7<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
- Geetika, Piyali Ghosh and Purba Roy Choudhary. (2008). *Managerial Economics*, Tata McGraw-Hill Publishing Company Ltd., New Delhi.
- Mehta, P. L. (2001). *Managerial Economics - Analysis, Problems & Cases*, Sultan Chand and Sons, New Delhi.
- Mithani, D. N. (2006). *Managerial Economics-Theory & Applications*, 3<sup>rd</sup> Edition, Himalaya Publication, New Delhi.
- Varshney, R. L. and K. L. Maheswari. (2007). *Managerial Economics*, 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

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

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

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

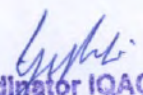
Unit	Part A 2 marks	Part B 5 Marks	Part C 12 marks	Part D 10 marks
1	2	Set 6 Questions from 5 Units. Minimum 1 Question must be asked from each unit.	4 questions from 5 units. Not more than One question from each unit.	Case study/Map/ Problem Solving Question/Essay/  two question will be set based on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

<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions (8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

  
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**Department of English**  
**BA/B.Com I Semester**  
**AECC English**

**SYLLABUS**  
(With effect from 2020 -21 and onwards)

Teaching hours per week – 3+1

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 02 Hours

Internal Assessment : 15 Hours

Marks

Hours of Teaching : 39 Hours

**Course Outcome**

1. Students develop their vocabulary
2. Pupils understand the basic concepts of grammar
3. They learn to read and comprehend the given text
4. Pupils develop their writing skills

**AEEC: Fundamentals of English 39 hours**

UNITS	Syllabus	HOURS
<b><u>Unit - I</u></b>	<b><u>Word Power</u></b>  Antonyms, Synonyms, Homophones, Homonyms, Homographs, One Word Substitution, Idioms and Phrases	9 hours
<b><u>Unit - II</u></b>	<b><u>Basics of Grammar</u></b>  Tenses, Sentences: Simple, Compound and Complex, Direct and Indirect speech, Active and Passive Voice, Punctuation	10 hours





<b>Unit - III</b>	<b><u>Applied Grammar</u></b>  Jumbled Segments, Correction of Errors in sentences, Question tags, Narration, Trans-coding Dialogues, Reading Comprehension, Précis Writing	10 hours
<b>Unit – IV</b>	<b><u>Prose and Poetry</u></b>  1. <i>A Good bye Party for Pushpa T.S</i> : Nissim Ezekiel 2. <i>The Brook</i> : Lord Tennyson 3. <i>A River</i> : A. K. Ramanujan 4. <i>What is Education?</i> : J. Krishnamurthy  <i>Of Studies</i> : Francis Bacon	10 hours

### References

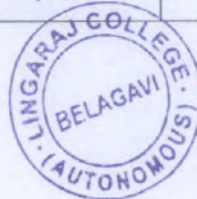
1. Kannan, V. *P. English Grammar For EFL/ESL Students (Simple, Practical yet Comprehensive)*. Chennai, Notion Press, 2018.
2. Leech, Geoffrey, and Jan Svartvik. *A Communicative Grammar of English*. 3rd edition, Delhi, Routledge, 2017.
3. Sinha, R. P. *Current English Grammar and Usage with Composition*.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

#### **4. B.A. B.COM-II, IV, and VI Semester**

#### **5. QUESTION PAPER BLUE PRINT/ PATTERN**

6. (w.e.f. From 2014-15 and onwards)
7. For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

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





3	2	Question must be asked from each unit.	from each unit.	Question/Essay/  two question will be set based on the entire syllabus
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
	$8 \times 2 = 16$	$4 \times 5 = 20$	$2 \times 12 = 24$	$1 \times 10 = 10$

<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

  
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**( Autonomous )**  
**DEPARTMENT OF HINDI**  
**B.COM : AECC HINDI**  
**CBCS SYLLABUS**

**Semester II**

( w.e.f 2020 -21 )

Teaching hours per week – 04 : maximum Marks : 50 Marks  
Semester end Examination : 35 Marks  
Internal Assessment : 15 Marks

CO 1: Inculcate patriotism

CO 2: Develop human values

CO 3:Inculcate writing skill

CO 4: Develop communication skill

UNITS घटक	Syllabusपाठ्यक्रम	HOURS घंटे 39
I	आधुनिक काव्य कौमुदी ( कविता संग्रह ) संपादक - डॉ .भालचंद्र तोंडीहाळ	25
	1. जयशकर प्रसाद-मधुमय देश हमारा	
	2. सुमित्रानंदन पंत- मैं नहीं चाहता चिर सुख	
	3.सुभद्रा कुमारी चौहान - मेरा नया बचपन	
	4. नागार्जुन - प्रेत का बयान	
	5. रामनरेश त्रिपाठी - जीवन संदेश	
	6.सुदामा पांडे 'धूमिल' - मोचीराम	
II	वाणिज्य निबंध	14
	बीमा	
	टैक्स	
	बैंक	





	जी.एस.टी.	
	सहकारिता	
	भारत की कृषी	
	भारत का विदेश व्यापार	
	हमारी पंचवार्षिय योजना	

पाठ्य पुस्तक ( Text Book )

आधुनिक काव्य कौमुदी ( कविता संग्रह ) संपादक - डॉ .भालचंद्र तोंडीहाळ

संदर्भ ग्रंथ Reference Books :

1. हिंदी के अधुनिक प्रतिनिधी कवि - डॉ द्वारिका प्रसाद सक्सेना ,विनोद पुस्तक मंदिर , रागेय राघव मार्ग आग्रा -2
2. अर्थ वाणिज्य निबंध तरंग - एस. सी.सक्सेना नवयुग साहित्य सदन आग्रा

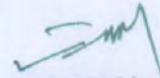
**Blue Print of Question Paper  
(With effect from 2020-21 and onwards)**

- |  |                |
|--|----------------|
| 1. Objective type questions on story<br>(Five out of Five) | 05x1=5 mark    |
| 2. Application of communication skill (two out of four)    | 02x5=10 marks  |
| 3. Questions on the Story (two out of four )               | 02x5=10 marks  |
| 4. Basics of Grammar (one out of two)                      | 01x10=10 marks |

  
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Theory	35 marks
Internal Marks	15 marks
<b>Total Marks</b>	<b>50 marks</b>

  
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B.Com - II Semester

(DSC-6)BCOM260: FINANCIAL ACCOUNTING-II

(CBCS (20) w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 52

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. It enables to understand the relation between the consignor & consignee and also helps to know how to evaluate the unsold stock & recognize any new problem arising in the books of consignor & consignee through different method.
2. It aids to know the application of accounting techniques for hire purchase & installment system which can be implemented in future context.
3. Know the accounting procedure for claim of insurance
4. It helps to understand accounting technique for different Branch and Head office.
5. Know how each of the departments, accounting is done which aid them in their business enterprise in future reference.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Consignment Accounts:</b> Meaning of consignment and important terms used in consignment; Valuation of unsold stock, normal loss, abnormal loss, problems relating to consignment in the books of consignor and consignee, cost price method and invoice price method.	12 Hrs





Unit II	<b>Hire Purchase System:</b> Meaning of hire purchase contract, legal provisions and definition of terms used; System of recording, calculation of interest; entries and accounts in the books of Hire purchaser and Hire vendor; Ascertainment of profit- Debtor's method and stock and debtors' method, simple problems relating thereto. Installment purchase system: Installment System-Meaning and difference between hire purchase and installment purchase system, accounting entries and problems relating thereto.	10 Hrs
Unit III	<b>Insurance Claim:</b> Meaning and types of claims: need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire.	10Hrs
Unit IV	<b>Branch Accounts:</b> Meaning and types of branches; Systems of accounting for dependent branches-Debtors and stock and debtors' system. Independent branches – incorporation of branch transactions in the books of Head Office.	12 Hrs
Unit V	<b>Departmental Accounts</b> : Maintenance of- columnar subsidiary books, departmentalization of expenses, interdepartmental transfers and preparation of final accounts.	8 Hrs

**TEXT BOOKS:**

1. Dr. M. B. Kadkol – Financial Accounting I – Renuka Prakashan
2. Dr. B. S. Navi and Mr. R. A. Sanadi - Financial Accounting I – Shriniketan Prakashan

**REFERENCES BOOKS:**

1. Tulsian: Financial Accounting- Pearson education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal- Advanced Accounting- Vol –I, Taxman publications, New Delhi.
3. S.N.Maheshwari and S.K Maheshwari: Advanced Accountancy-Vol-I, Vikas publications.
4. Shukla and Grewal: advanced accountancy-vol-I, S.Chand and Sons, New Delhi.
5. Dr.R.V. Diwan and Dr R.G Allagi: Financial Accounting- Jaymala Publication.
6. Jain and Narang: Financial Accounting Kalyan publishers New Delhi.
7. Advanced Accountancy: Arulanandam, Himalaya publishers.
8. Introduction to Accountancy: T.S. Grewal, S. Chand and Co.
9. Financial Accounting: Ashok Banerjee, Excel.



KLE SOCIETY'S

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B. Com - II Semester

(DSC-7) BCOM264 - QUANTITATIVE TECHNIQUES – II  
(CBCS (20) w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 52

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Basic terminology of Commission, Brokerage and True Discount. Meaning of discount and its different types. Concepts of Commission, Brokerage and Bonus and to calculate all these under practical situations.
2. Basic terminology of Rates, Taxes and Insurance. Meaning of Rates, Taxes and Insurance. How to calculate Rates, Taxes and Insurance.
3. Understand the concept of partnership. Able to solve problems on partnership.
4. Understand what is average due date and how to choose 0(zero) day for calculating average due date. Understand Installment Buying and Annuities. Learn calculation of average due date where amount is lent in various installment. Learn calculation of installment Buying and Annuities.
5. Understand what joint stock companies are. Implementing knowledge of Joint Stock Companies in real life.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	<b>Commission, Brokerage and True Discount:</b> Definitions of Commission, Brokerage and agent, broker and problems. Definition of Discount, trade discount, cash discount, marked price, invoice price, net price or selling price and problems.	10 hrs
Unit II	<b>Rates, Taxes and Insurance:</b> Basic Concepts of Rates, Taxes and formulas, problems. Types of Insurance policies. Calculation of premium. Maturity, surrender value. Paid up value. General Insurance and problems.	10 hrs






<b>Unit III</b>	<b>Partnership</b> : Sharing of profit and losses, Interest on capital drawings and Calculation of goodwill on admission of new partner	10 hrs
<b>Unit IV:</b>	<b>Average Due Date, Installment Buying and Annuities:</b> Definition equated period and average due date. Nominal due date and legal due date and problems. Concept of installment buying. Finding rate of interest and value of installment. Definition of annuities, concepts, formulae and problems.	12 hrs
<b>Unit V:</b>	<b>Joint Stock Companies:</b> Shares and Stocks, Issue and redemption of debentures, Payment of Dividend and Issue of bonus shares.	10 hrs

#### TEXT BOOKS:

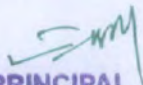
1. Iyer and Beri: Commercial Arithmetic
2. R.H.Dhareshwar: Commercial Arithmetic: Vol-I and Vol-II

#### REFERENCES BOOKS:

1. Nag N.K. : Commercial Arithmetic :Vol-I and Vol-II
2. Sutaria: Commercial Arithmetic
3. Patwardhan and Joshi : Commercial Arithmetic
4. R.S Agarwal Quantitative Techniques.
5. Ashish Aggarwal: Quick Arithmetic: S.Chand Publication

  
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B. Com - II Semester

(DSC-8)BCOM265 - HUMAN RESOURCE MANAGEMENT

(CBCS (20) w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 52

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Gain the knowledge of important Human Factors and Computer Application In HRM
2. Know importance of Human Resource Planning
3. Develop employability skill in HR Stream
4. Know about Rewards and Theories of Motivation
5. Know about procedure of Promotion, Demotion and Transfer

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>PERSPECTIVES IN HUMAN RESOURCE MANAGEMENT</b> Evolution of Human resource management – The importance of the human factor – Challenges –Inclusive growth and affirmative action - Role of human resource manager – Human resource policies – Computer applications in Human Resource Management – Human resource Accounting and Audit.	10 Hours
Unit II	<b>THE CONCEPT OF BEST FIT EMPLOYEE</b> Importance of Human Resource Planning – Forecasting human resource requirement –matching supply and demand - Internal and External sources. Recruitment - Selection – induction –Socialization benefits.	08 Hours





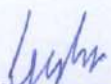
<b>Unit III</b>	<b>TRAINING AND EXECUTIVE DEVELOPMENT</b> Types of training methods –purpose- benefits- resistance. Executive development programmes –Common practices - Benefits – Self-development – Knowledge management.	<b>12 Hours</b>
<b>Unit IV</b>	<b>SUSTAINING EMPLOYEE INTEREST</b> Compensation plan – Reward – Motivation – Application of theories of motivation – Career management – Development of mentor	<b>10 Hours</b>
<b>Unit V</b>	<b>PERFORMANCE EVALUATION AND CONTROL PROCESS</b> Method of performance evaluation – Feedback – Industry practices. Promotion- Demotion-Transfer and Separation – Implication of job change. The control process – Importance – Methods- Requirement of effective control systems grievances – Causes – Implications – Redressal methods.	<b>12 Hours</b>

#### TEXT BOOKS:

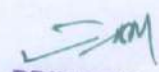
1. Dr. S. O. Halasagi – Human Resource management
2. Dr. P. Subbarao – Personnel and Human Resource Management – Himalaya Publishing

#### REFERENCES BOOKS:

1. Dessler Human Resource Management, Pearson Education Limited, 2007
2. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition, 2007.
3. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource PHI Learning. 2012
4. Bernadin, Human Resource Management ,Tata Mcgraw Hill ,8th edition 2012.
5. Wayne Cascio, Managing Human Resource, McGraw Hill, 2007.
6. Ivancevich, Human Resource Management, McGraw Hill 2012.
7. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford. 2012

  
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B. Com - II Semester

(DSC-9) BCOM263 - COMPANY LAW

(CBCS (20) w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 52

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. Know about Joint Stock Companies
2. Do the online registration of Joint Stock Company
3. Develop an awareness of the socio-legal and economic dimensions of modern corporate law
4. Draft the Memorandum of association, Article of Association and Prospectus
5. Understand the legal position of directors of any Joint Stock Company

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Preliminary:</b> Introduction of Joint Stock Company, Meaning and Definition of Joint stock Company, Characteristics of Joint Stock Company	6 Hrs
Unit II	<b>Stages involved in formation of Company:</b> As per Companies Act 2013: Effects of Registration, effects of memorandum and article of association, alteration of memorandum and article of association, Conversion of companies already registered, formation of companies with charitable objects, matters to be stated in prospectus, issues related to share capital.	12 Hrs
Unit III	<b>Company Meetings:</b> Meaning of Company meeting, Kinds of company meetings. Provisions and Procedure relating to Convening Different kinds of Meetings.	14 Hrs



	Maintenance and closure of registers, Annual general meeting, power of tribunal, effects of default, EOGM, Quorum for meeting, chairman ,voting at meeting , minutes	
Unit IV	<b>Company Management:</b> Appointment, qualification, types of Directors, retirement and disqualification of directors and managing directors.	10 Hrs
Unit V	<b>Skill Development:</b> Drafting of Memorandum of association, Drafting of Article of association, On-line registration of joint stock company, Notices of company meeting, Agenda, Proxy form, Resolution copy, Minute book	10 Hrs

**TEXT BOOKS:**


1. N. D. Kapoor - Company Secretarial Practice (Himalaya Publishing House, Mumbai.)
2. S.A. Sherlekar Company Law & Secretarial Practice (Himalaya Publishing House, Mumbai.)

**REFERENCES BOOKS:**

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

  
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B. Com. – I & II Semester Syllabus

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## LINGARAJ COLLEGE, BELAGAVI

(AUTONOMOUS)

B.Com. – I Semester

Ability Enhancement Compulsory Course (AECC) (MIL KANNADA)

### SYLLABUS

#### BCOM250: - SAMAKALINA KANNADA SAHITY PATARIKE - I

(With effect from 2020 -21)

Teaching hours per week – 3+1=4

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 1 ½ Hours

Internal Assessment : 15 Marks

#### Outcomes: ಫಲಿತಗಳು

1. ಓದುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಓದುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
2. ಬರೆಯುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಬರೆಯುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
3. ಬರವಣಿಗೆ ಕುರಿತು ಜಾಗೃತಿ ಮೂಡಿಸಿದೆ
4. ಕಾವ್ಯಗಳನ್ನು ಕಥೆಗಳನ್ನು ಓದುವ ಪದ್ಧತಿಯನ್ನು ತಿಳಿಸಿದೆ
5. ವಿವಿಧ ಬರಹಗಳನ್ನು ಬರೆಸುವ ರೂಢಿ ಮಾಡಲಾಗಿದೆ

Semester	Ability Enhancement Compulsory Course (AECC) MIL KANNADA 3 + 1 = 4 (Credits - 2)	Total Hrs
First Semester	<p>ಪತ್ರಿಕೆ : ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ-೧ (Samkalina Kannada sahitya-I)</p> <p>ಓದುವ ಮತ್ತು ಬರೆಯುವ ಕೌಶಲಗಳು (Oduva Bareyuva Koushalagalu)</p> <p>(2 ಕಾವ್ಯ 2 ಕಥೆ)</p> <p>(ಪತ್ರ ಬರೆಯುವುದು, ಅರ್ಜಿ ಬರೆಯುವುದು, ಘಟನಾ ವರದಿ, ಸ್ವವಿವರ ತಯಾರಿಸುವುದು)</p> <p>ಪ್ರಮುಖ ಕಾವ್ಯಗಳು :</p> <ol style="list-style-type: none"><li>1. ಅಮೃತ, ಆಚಾರ ಮತ್ತು ನಾನು-ಕೆ.ಎಸ್. ನಿಸಾರ ಅಹಮ್ಮದ್</li><li>2. ನಾ ಬರಿ ಭ್ರೂಣವಲ್ಲ-ಮಾಲತಿ ಪಟ್ಟಣಶೆಟ್ಟಿ</li></ol> <p>ಪ್ರಮುಖ ಕಥೆಗಳು :</p> <ol style="list-style-type: none"><li>1. ಗಿರಿಜಾ ಕಂಡ ಸಿನಿಮಾ - ಬಸವರಾಜ ಕಟ್ಟಿಮನಿ</li><li>2. ದೇವರ ಹೆಣ-ಕುಂ. ವೀರಭದ್ರಪ್ಪ</li></ol>	52



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B. Com. – I & II Semester Syllabus

K.L.E. Society's

## LINGARAJ COLLEGE, BELAGAVI

(AUTONOMOUS)

B.Com. – I & II Semester

Ability Enhancement Compulsory Course (AECC) (MIL KANNADA)

### SYLLABUS

Paper: - SAMAKALINA KANNADA SAHITYA PATARIKE-I & II

(With effect from 2020 -21)

Teaching hours per week – 3+1=4

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 1 ½ Hours

Internal Assessment : 15 Marks

#### Outcomes: ಫಲಿತಗಳು

1. ಆಲಿಸುವ ಕೌಶಲ್ಯಗಳ ಮೂಲಕ ಕೇಳುವ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
2. ಕೇಳುವ ಕೌಶಲ್ಯ ಮೂಲಕ ಲಕ್ಷ್ಯಕೊಟ್ಟು ಕೇಳುವದನ್ನು ರೂಢಿಸಲಾಗಿದೆ
3. ವಿವಿಧ ಗಣ್ಯ ವ್ಯಕ್ತಿಗಳ ಭಾಷಣಗಳನ್ನು ಕೇಳಿಸುವ ಮೂಲಕ ಸಾಮಾಜಿಕ, ಶಯಕ್ಷಣಿಕ ಮತ್ತು ಇತರೆ ಜ್ಞಾನದ ಅರಿವನ್ನು ಮೂಡಿಸಿದೆ.
4. ಮಾತನಾಡುವ ಕುರಿತು ಜಾಗೃತಿ ಮೂಡಿಸಿದೆ
5. ಯಾವ ಸಂದರ್ಭದಲ್ಲಿ ಹೇಗೆ ಮಾನಾಡಬೇಕೆಂಬ ಅರಿವು ಮೂಡಿದೆ.
6. ವಿವಿಧ ರೀತಿಯ ಭಾಷಣಗಳನ್ನು ರೂಢಿಸಲಾಗಿದೆ
7. ಮಾನಾಡಲು ರೂಢಿ ಮಾಡಿಸುವ ಮೂಲಕ ಸಭಾ ಕಂಪನವನ್ನು ಹೋಗಲಾಡಿಸಿದೆ

Semester	Ability Enhancement Compulsory Course (AECC) MIL KANNADA 3 + 1 = 4 (Credits - 2)	Total Hrs
Second Semester	<p>ಪತ್ರಿಕೆ : ಸಮಕಾಲೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ-2 (Samkalina Kannada sahitya-II)</p> <p>ಕೇಳುವ ಮತ್ತು ಮಾತನಾಡುವ ಕೌಶಲಗಳು (Keluva Mattu Matanaduva Kaushalagalu)</p> <p>ಕೇಳುವ ಕೌಶಲ್ಯಗಳು-4 ಭಾಷಣ ಕೇಳಿಸುವುದು,</p> <p>ಮಾತನಾಡುವ ಕೌಶಲಗಳು : ನಿರೂಪಣೆ, ಸಿದ್ಧಭಾಷಣ, ಗುಂಪು ಚರ್ಚೆ, ಸಾರ್ವಜನಿಕ ಭಾಷಣ ಇತ್ಯಾದಿ</p> <p>ಭಾಷಣಗಳು :</p> <ol style="list-style-type: none"><li>1. ಶ್ರೀ ಸಿದ್ಧೇಶ್ವರ ಸ್ವಾಮೀಜಿ</li><li>2. ಗುರುರಾಜ ಕರ್ಜಗಿ</li><li>3. ನಿರ್ಭಯಾನಂದ ಸ್ವಾಮೀಜಿ</li><li>4. ವಿದ್ಯಾನಂದ ಶೆಣೈ</li></ol>	52

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KLE's Lingaraj College, Belagavi  
(Autonomous)

Department of Economics

B.Com: II-Semester

DSC: BCOM262-FINANCIAL ECONOMICS

(w.e.f. 2020-21 and onwards)

**SYLLABUS**

Teaching hours per week: 3+1=4

Maximum Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome: (52 Hours)

At the end of this course students will be able:

**CO 1:** To develop understanding the functioning of Indian and International Finance System.

**CO 2:** To equip them to analyse the behaviour of the Indian Financial Sector

**CO 3:** To sharpen their analytical skills through integrating their knowledge

**CO 4:** To inculcate understanding of the Indian Financial Services and International Financial Market

Unit	Content	No. of Hours
Unit I	<b>Introduction</b> Financial system - meaning, nature and scope - financial concepts: Assets, Intermediaries, Markets, Instruments, Rate of return; Role and functions of financial system - Financial system and economic development.	10 Hours
Unit II	<b>Financial Markets</b> Money market and capital market - call money market, treasury bills market, Government securities market, discount market, stock market; Capital market reforms in India; SEBI- Objectives and Functions.	12 Hours
Unit III	<b>Financial Services - I</b> Meaning- classification, scope, new financial products and services - Banking services: debit and credit cards, Mutual funds, stock trading, equity and currency derivatives trading.	10 Hours
Unit IV	<b>Financial Services - II</b> Merchant banking - Hire purchase and Leasing finance - Infrastructure financing - Venture capital, Bill discounting, Factoring and Forfeiting; Securitization of debt - Credit Rating: functions and benefits - Credit rating agencies in India.	10 Hours
Unit V	<b>International Financial Market</b> Foreign exchange markets- structure and participants - International financial flows- international liquidity - Financial institutions: World Bank, International Development Association, International Finance Corporation, Asian Development Bank.	10 Hours






**Suggested Readings:**

- K.C. Shekhar and LaxmiShekhar(2009),*Banking theory and Practice*, Vikas Publishing House, New Delhi.
- Mahiraju H.R. (2002),*Indian Financial System*, Vikas Publishing House, New Delhi.
- Bhole L.M. (1999),*Financial Institutions and Markets*, Tata McGraw Hill Company Ltd., New Delhi.
- Bhole L.M. (2000),*Indian Financial System*, Chugh Publications. Allahabad.
- Edminster R.O.(1986), *Financial Institutions: Markets and Development*, Yale, London.
- Hanson J.A. and S. Kathuria (1999),*India: A Financial Sector for the Twenty First Century*, Oxford University Press, New Delhi.
- Khan M.Y. (1996),*Indian Financial System*, Tata McGraw Hill, New Delhi.
- Machiraju M.R. (1999), *Indian Financial Systems*, Vikas Publishing House, New Delhi.
- Ohlson J.A. (1987), *Theory of Financial Markets and Institution*, North Holland, Amsterdam.
- RBI report on *Currency and Finance*, RBI Bulletin, Mumbai.

  
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# LINGARAJ COLLEGE, BELAGAVI

(Autonomous)  
Department of English

BA/B.Com II Semester  
AECC English

SYLLABUS  
(With effect from 2020 -21 and onwards)

Teaching hours per week – 3+1

Maximum Marks : 50 Marks

Semester End Examination : 35 Marks

Duration : 02 Hours

Internal Assessment : 15 Hours

Marks

Hours of Teaching : 39 Hours

## Course Outcome

1. Pupils develop their Listening Skills
2. Pupils learn to Speak fluently
3. They develop their writing ability

## AECC: Communicative English 39 hours

UNITS	Syllabus	HOURS
<u>Unit - I</u>	<u>Listening and Spoken Skills</u> Short Stories, Poems, Speeches of Eminent Personalities, Ted Talks Interviews (Personal, Telephonic), Turn the Coat, G.D, Debate on Current Affairs, Articulation of speech sounds	10 hours
<u>Unit - II</u>	<u>Reading Skills</u> Skimming, Scanning, Intensive and Extensive Reading Poems,	10 hours

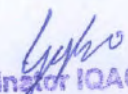




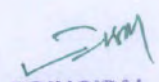
	Comprehension, Close readings etc	
<b>Unit - III</b>	<b><u>Writing Skills</u></b> Situational Writing, Note Making, Note Taking, Paraphrasing, Business Letter	10 hours
<b>Unit – IV</b>	<b><u>Suggested Texts</u></b> 1.Toasted English: R.K.Narayan 2. How I became a Public Speaker: G.B Shaw 3. If: Rudyard Kipling 4. My Grandmother: Khushwant Singh 5. The Fun They Had: Isaac Asimov	9 hours

### 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.

  
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**KLE SOCIETY'S  
LINGARAJ COLLEGE, BELAGAVI  
(Autonomous)  
B.Com III Semester**

**BCOM323: COMMERCIAL ARITHMETIC - I  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. Solve problems using the laws for indices. Solve problems using the laws for logarithms.
2. Work with simple ratios. Convert between fractions, decimals and percentages. Explain the meaning of ratio, proportion and percentage. Calculate percentage increases and decreases.
3. Solve word problems involving speed, Time and Distance
4. Solve problems on percentage. Solve problems about:
  - Cost price,
  - Selling price,
  - Profit, loss
5. To understand the sort of interest they will get on a savings account. Calculate simple and compound interest

**SYLLABUS**

Units	SYLLABUS	Hours
Unit I	<b>Indices and Logarithms:</b> Definition of base and index, laws of indices problems. Definition of Logarithm, base and principal. Laws of logarithms problems. Application of common logarithm to simplify product, quotients, power or combinations of these.	10hrs
Unit II	<b>Ratio, Proportion and Variations:</b> Definition, concepts and types and problems on ratio and proportion. Direct and Indirect variations and time work problems	10 hrs
Unit III	<b>Percentage, Profit and Loss:</b> Basic concepts of Percentage, practical problems on percentage. List of formulae to find profit and loss, cost and selling price. Practical problems on profit and loss.	10 hrs






Unit IV	<b>Commission, Brokerage and True Discount:</b> Definitions of Commission, Brokerage and agent, broker and problems. Definition of Discount, trade discount, cash discount, marked price, invoice price, net price or selling price and problems.	10 hrs
Unit V	<b>Rates, Taxes and Insurance:</b> Basic Concepts of Rates, Taxes and formulae, problems. Types of Insurance policies. Calculation of premium. Maturity, surrender value. Paid up value. General Insurance and problems.	10 hrs

**TEXT BOOKS:**

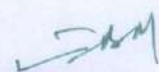
1. Iyer and Beri: Commercial Arithmetic
2. R.H.Dhareshwar: Commercial Arithmetic: Vol-I and Vol-II

**REFERENCES BOOKS:**

1. Nag N.K.: Commercial Arithmetic: Vol-I and Vol-II
2. Sutaria: Commercial Arithmetic
3. Patwardhan and Joshi: Commercial Arithmetic
4. R.S Agarwal Quantitative Techniques.
5. Ashish Aggarwal: Quick Arithmetic: S.Chand Publication

  
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**KLE SOCIETY'S  
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(Autonomous)  
B.Com III Semester  
BCOM320: CORPORATE ACCOUNTING - I  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)**

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount and Forfeiture and Reissue of Shares
2. Make use of relevant schedules of while preparing Companies final accounts
3. Understand the various methods of Valuation of Goodwill
4. Understand the various methods of Valuation of shares
5. Ability to explain the procedure and Preparation of Liquidators Final Statement of Accounts

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Accounting for Share Capital-</b> Meaning of Share and Share capital, Important Terms of an Issue of Shares, Distinction Between Authorized Capital, Issued Capital and Paid-up Capital, Over Subscription, Under Subscription, Difference between Reserve Capital and Capital Reserve, Stock Difference between Shares and Stocks; Journal entries of Issue of Equity Share and Forfeiture of shares, Preparation of Balance Sheet, Issue of Bonus Share and Buy Back of Equity Shares.	10Hrs
Unit II	<b>Company Final Accounts:</b> 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	14Hrs



	financial statements	
Unit III	<b>Valuation of Goodwill:</b> 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.	08Hrs
Unit IV	<b>Valuation of shares:</b> Meaning, Need for Valuation Factors affecting Valuation of Shares, Methods of Valuation, Net Asset Method, Yield Value Method and Fair Value Method.	08Hrs
Unit V	<b>Liquidation of Companies:</b> Meaning and types of liquidation; Liquidation v/s winding-up; Legal provision relating to liquidation; Consequences of winding-up, Overriding preferential payments and preferential creditors payments; Preparation of liquidator's final statement of accounts.	10Hrs

**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 Sehgal
10. Advanced Accountancy - S.K. Paul.

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**KLE SOCIETY'S  
LINGARAJ COLLEGE, BELAGAVI  
(Autonomous)  
B.Com III Semester  
BCOM329: COST ACCOUNTING – I**

(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. Aim to familiarized the concept of Cost Accounting
2. Help to gather the knowledge on preparation of cost sheet in its practical point of view.
3. Understand the idea and meaning of material control with pricing method
4. Develop the knowledge about Remuneration and incentives
5. Introduce the concept of Overhead cost.

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Concept of Cost: Introduction, Meaning, Objectives</b> Accountants and Economists. Meaning, Objectives and functions of Cost Accounting. Distinction between cost and financial accounting, Merits and Demerits of cost accounting.	06 Hrs
Unit II	<b>Classification of Costs:</b> Elements, nature, functions, Behaviour, identification, controllability of Cost. Managerial concepts of Cost; relevant cost, imputed cost, opportunity cost; junk cost, implicit cost Meaning and importance of cost sheet. Preparation of Cost Sheet.	10 Hrs
Unit III	<b>Material Cost Control:</b> Meaning, objective and significance of material cost control. Purchase department, Procedure in Purchasing, Levels of Materials: minimum level, maximum level, re-ordering and danger levels. EOQ-Concept and Computation of EOQ. Stores	10 Hrs



	control, Methods of pricing issues; FIFO and LIFO, Weighted Average Method, base stock method.	
Unit IV	<b>Labour Cost Control:</b> Meaning, Objectives and significance of Labour cost control. Methods of Time keeping and Time booking. Treatment of idle time and overtime wages. Wage payments methods: Time rate and Piece rate, Straight Piece rate, Merrick's multiple Piece rate. Incentive Wage Plans: Need and importance Halsey, Rowan Premium plans.	12 Hrs
Unit V	<b>Overhead Cost Control:</b> Primary and Secondary distribution of overhead, Simultaneous equation method and Repetition method, Re-apportionment of Service department costs to production departments. Absorption of overheads; meaning, procedure and methods of absorption, Labour hour rate, and Machine hour rate.	12 Hrs
	Tests, Seminars, Group Discussions, Case Analysis and Project and Field visits	
	<b>Total</b>	<b>50 Hrs</b>

**TEXT BOOKS:**

Dr. G. B. Baliger - Cost Accounting I

1. Pattanshetti and Palekar - Cost Accounting - R.Chand. NewDelhi.

**REFERENCES BOOKS:**

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



**KLE SOCIETY'S**  
**LINGARAJ COLLEGE, BELAGAVI**  
(Autonomous)  
B.Com III Semester  
**BCOM330: HUMAN RESOURCE DEVELOPMENT**  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

1. Integrate knowledge of Need, Functions and Benefits of HRD
2. Know about process of HRP and factors affecting HRP
3. Know about Recruitment and Recruitment Process
4. Know about methods and Importance of Training
5. Understand how employee moves from one job to another

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Introduction to HRD</b> Meaning, Definition, Features of HRD, Need for HRD, Functions, Benefits of HRD, Difference between HRD and Personal Management, HRD V/s HRM.	10
Unit II	<b>Human Resource Planning:</b> Meaning, Objectives, Need, Benefits of HRP, Factors affecting HRP, Process of HRP and problems in HRP.	08
Unit III	<b>Recruitment and Selection:</b> Recruitment: Meaning, Objectives of recruitment, factors affecting recruitment, sources of recruitment and methods of recruitment. Selection: Meaning, Objectives of selection, Significance, factors affecting selection, Procedure, Placement and Induction.	12



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

**TEXT BOOKS:**

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

**REFERENCES BOOKS:**

1. Dessler Human Resource Management, Pearson Education Limited, 2007
2. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition, 2007.
3. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource PHI Learning. 2012
4. Bernadin, Human Resource Management ,Tata Mcgraw Hill ,8th edition 2012.
5. Wayne Cascio, Managing Human Resource, McGraw Hill, 2007.
6. Ivancevich, Human Resource Management, McGraw Hill 2012.
7. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford. 2012
8. Fisher Schoenfield: Human Resource & Personnel Management, AIPD, Chennai.
9. Snail & Holden: Human Resource & Personnel Management; McMillan India, Ltd., New Delhi.
10. Edwin Flippo : Personnel Management, McGraw Hill International Edition, New York.
11. T.V.Rao: Human Resource Management, Sage Publication New Delhi.
12. Randy L. Desimone, Jon M. Werner – David M. Mathis: Human Resource Development, Cengage Learning, 2007.
13. Paul Boselie. : Strategic Human Resource Management. Tata McGraw Hill. 2011.



**KLE SOCIETY'S  
LINGARAJ COLLEGE, BELAGAVI  
(Autonomous)**

**B. Com III Semester**

**BCOM331: BUSINESS LAW**

**(Revised (20) Syllabus w.e.f. 2020-21 and onwards)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

1. Develop knowledge of Mercantile Law and different elements of contract
2. Know various remedies for the Breach of Contracts
3. Gain knowledge of Contract of Indemnity and about Bailer and Bailee
4. Acquaint with the Consumer Protection Act
5. Understand about Contemporary issues in Business Law

**SYLLABUS**

<b>Unit</b>	<b>SYLLABUS</b>	<b>Hours</b>
<b>Unit I</b>	<b>Introduction</b> Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law Indian Contract Act, 1872 - Meaning of contract, elements of a valid contract, essentials of a valid contract, Classification of contract based on validity, Creation and Performance	10 Hours
<b>Unit II</b>	<b>Discharge of Contract and Remedies for the Breach of Contract</b> Discharge of Contract - Meaning and various modes of discharge. Remedies for the breach of contract - Various remedies available for the aggrieved party	10 Hours





<b>Unit III</b>	<b>Special Contracts</b> Contract of Indemnity - Meaning and essentials only. Contract of guarantee - Meaning, essentials, rights of surety and discharge of surety, distinction between Indemnity and Guarantee. Contract of Bailment - Meaning and essentials, duties of bailor and bailee. Contract of Pledge - Meaning and essentials, distinction between Bailment and Pledge.	10 Hours
<b>Unit IV</b>	<b>Consumer Protection Act 1986</b> Meaning and Definition of Consumer, Objectives of the Act, rights of consumer, compliant and complainant, consumer dispute, defect, deficiency, consumer protection councils- central consumer protection council, state consumer protection council, consumer grievance redressed machinery-national commission	8 hours
<b>Unit V</b>	<b>Contemporary Issues in Business Law</b> <b>Right to Information Act, 2005</b> - Meaning of 'Information', 'Right to Information' -Need for Right to Information, Information Commission - Constitution and powers. <b>Cyber Crimes</b> - Introduction- Cyber Crimes; Distinction between Cyber Crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud.	12 Hours
	The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be dealt with: <ul style="list-style-type: none"> <li>• Balfour Vs. Balfour</li> <li>• Carlill Vs. Carbolic Smoke Ball Company</li> <li>• Harvey Vs. Facie</li> <li>• Felthouse Vs. Bindley</li> <li>• Durgaprasad Vs. Baldeo</li> <li>• MohoriBibee Vs. DharmodasGose</li> <li>• Ranganayakamma Vs. Alversetty</li> <li>• Derry Vs. Peak</li> <li>• Hadley Vs. Baxandale</li> </ul>	





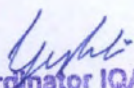
	• Planche Vs. Colburn	
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**TEXT BOOKS:**

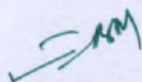
1. N.D. Kapoor., 'Elements of Mercantile Laws', (New Delhi: S. Chand & Sons, 2014).
2. B.S.Raman, 'Business Law', (Mangaluru: New United Publishers, 2016).

**REFERENCES BOOKS:**

1. P.P.S. Gogna, 'A Textbook of Mercantile Laws (Commercial Law)', (New Delhi: Chand & Company Pvt. Ltd., 2014).
2. Avatar Singh, 'Business Laws', (Lucknow: Eastern Book Company, 2014).
3. B. Vamana Baliga, 'Business Law', (Mangaluru: New United Publishers, 2018).
4. Herald Monis, 'Business Law', (Mangaluru: United Agencies, 2018).
5. Umesh Maiya, 'A Textbook of Business Law', (Udupi: PrajnaPrakashana, 2016).
6. K.S. Adiga, 'Business Law', (Udupi: ShubhaPrakashana, 2018).

  
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B. COM. – III Semester Syllabus

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## LINGARAJ COLLEGE, BELAGAVI

(AUTONOMOUS)

B.COM. - III Semester

Kannada MIL

SYLLABUS

**BCOM301: - SAMAKALINA KANNADA SAHITY PATARIKE-III**

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

Teaching hours per week – 5

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 3 Hours

Internal Assessment : 30 Marks

### Outcomes:

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

Unit	Syllabus Proposed for the Academic year 2016-17
I	<p>ಕಥಾ ಸಾಹಿತ್ಯ</p> <ol style="list-style-type: none"><li>1. ಯುಗಾದಿ-ವಸುಧೇಂದ್ರ</li><li>2. ಭಾರತ ಭಾಗ್ಯವಿದಾತ-ಮಹಂತೇಶ ನವಲಕಲ್ಲ</li><li>3. ಬದುಕು ಕಾಯುವುದಿಲ್ಲ-ನೇಮಿಚಂದ್ರ</li><li>4. ಪಂಥ ಗೆದ್ದವಳು-ಜನಪದ ಕಥೆ</li><li>5. ಸಿಂಹನ ಮಡದಿ-ಜನಪದ ಕಥೆ</li></ol>





II	<p>ಭಾಗ-II ಕಾವ್ಯ</p> <ol style="list-style-type: none"> <li>1. ಅನಿಕೇತನ -ಕುವೆಂಪು</li> <li>2. ಪುಟ್ಟ ವಿಧವೆ -ದ.ರಾ. ಬೇಂದ್ರೆ</li> <li>3. ತಂಗಿ ಹುಟ್ಟಿದಳು -ಸವಿತಾ ನಾಗಭೂಷಣ</li> <li>4. ಬತ್ತಲಾರದ ಗಂಗೆ -ಎಂ. ಗೋಪಾಲಕೃಷ್ಣ ಅಡಿಗ</li> <li>5. ಪ್ರೀತಿ ಇಲ್ಲದ ಮೇಲೆ -ಜಿ.ಎಸ್. ಶಿವರುದ್ರಪ್ಪ</li> <li>6. ಹುಲ್ಲು -ಜೆನ್ನವೀರ ಕಣವಿ</li> <li>7. ಅಮ್ಮ ಆಚಾರ ಮತ್ತು ನಾನು -ಕೆ.ಎಸ್. ನಿಸಾರ ಅಹಮದ</li> <li>8. ಕೆಳದಿಯಾಗು ಪ್ರಿಯೆ -ಎಚ್. ಎಸ್. ಶಿವಪ್ರಕಾಶ</li> <li>9. ಧನ್ಯವಾದಗಳು -ಲಲಿತಾ ಸಿದ್ಧಬಸವಯ್ಯ</li> <li>10. ಆ ಮರಾ ಈ ಮರಾ -ಚಂದ್ರಶೇಖರ ಕಂಬಾರ</li> </ol>
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**B.A. B.COM-II, IV, and VI Semester  
QUESTION PAPER BLUE PRINT/ PATTERN**

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

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

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





	8 X 2 = 16	4 x 5 = 20	2 x 12 = 24	1 x 10 = 10
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<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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**KLE's Lingaraj College, Belagavi**  
**(Autonomous)**  
**Department of Economics**  
**B.COM: III-Semester**  
**Subject: BCOM 322-INDIAN ECONOMY**  
**(w.e.f. 2020-21 and onwards)**

**SYLLABUS**

Teaching hours per week - 4

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

Course Outcome: (52 Hours)

At the end of this course students will be able:

**CO 1:** To understand the functioning of Indian Economy.

**CO 2:** To promote the ability and creativity to find solutions to the problems.

**CO 3:** To update their knowledge about the current issues and problems of the economy.

**CO 4:** To inculcate ability to participate and contribute to the debates on Indian Economy.

**CO 5:** To gain the knowledge of Public Expenditure, Federal Finance, Finance Commissions and its recommendations.

Unit	Content	No. of Hours
Unit I	<b>Overview of Indian Economy</b> NITI Ayoga: Objectives and Functions. Poverty in India: Meaning and Indicators, Recent Trends. Unemployment: Meaning, Recent Trends in Unemployment. Recent Poverty Alleviation Programmes: Mahatma Gandhi National Rural Employment Guarantee Act (MGNERGA).	10 Hrs
Unit II	<b>Industry</b> Indian Industrial Policy: Micro Small and Medium Enterprises (MSMEs Act 2003), Problems and Government Policy towards Small Industries. Sources of Industrial Finance: SIDBI, MUDRA. Industrial Sickness: Meaning, Causes and Remedial Measures. Make in India: Meaning and Objectives.	10 Hrs
Unit III	<b>Agriculture</b> Indian Agriculture: Recent Trends in Agricultural Production. Irrigation in India; A Review of Green, White, Blue and Yellow Revolutions in India. Dry Land Farming, Organic Farming, Contract Farming. Agricultural Finance, Sources, Agricultural Marketing and Problems	10 Hrs
Unit IV	<b>Money and Capital Market</b> Indian Money Market, Indian Financial System, Reserve Bank of India: Functions and Monetary Policy, Banking Reforms in India, Regional Rural Banks, Non-Banking Financial Intermediaries (NBFIs). Indian Capital Market: Meaning, Objectives and Functions; Instruments of Capital market.	12 Hrs





Unit V	<b>Public Finance</b> Indian Public Finance, Types of Taxation, Causes for increase in Public Expenditure, Federal Finance in India, Finance Commissions: Functions, Recommendations of the Current Finance Commission.	10 Hrs
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**Suggested Readings:**

- Acharya.S. (2010), *Macro Economic Performance and Policies*, Oxford University Press, New Delhi.
- Dhingra. I.C.(1994), *The Indian Economy*, Sultan Chand & Sons, New Delhi.
- JalanBimal. (1991), *India's Economic Crisis- A Way Ahead*, Oxford University Press, New Delhi.
- Krishnegouda. (2008), *Indian Economic Development*, Sapna Book House, Bangalore.
- Mishra S. K. and Puri V. K. (2019), *Indian Economy*, 37<sup>th</sup> Edition, Himalaya Publishing House, Mumbai.
- RuddarDatt and K.P.M. Sundaram. (2005), *Indian Economy*, S. Chand & Company Ltd, New Delhi.
- Sundaram K. P. M. (2010), *Introduction to Indian Economy*, R. Chand & Co. New Delhi.

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

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

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

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





<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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(Autonomous)  
**Department of English**  
**BA III Semester**  
**Basic English**

(With effect from 2020-21 and onwards)

**SYLLABUS**

Teaching hours per week – 5

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

**Course Outcome**

- Students will improve writing Skills
- Students discover innate leadership qualities and learn how to be a responsible entrepreneur
- To improve Writing Skills

UNITS	Syllabus	HOURS
<u>Unit - I</u>	<u>Text: A Collection of Prose</u>  Rashmi Bansal: Take Me Home(Any 6)	15 hours
<u>Unit - II</u>	<u>Grammar and Composition</u>  Word Power: Antonyms, Synonyms, Homophones, Homonyms, Homographs, One Word Substitution, Idioms and Phrase	15 hours
<u>Unit - III</u>	<u>Basics of Grammar</u>  Tenses, Sentences: Simple, Compound and Complex, Direct and Indirect speech, Active and Passive Voice, Punctuation	10 hours





<b>Unit – IV</b>	Jumbled Segments, Correction of errors in sentences, Question tags, Narration, Trans-coding Dialogues, Reading Comprehension, Précis Writing	10 hours
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**Reference Books:**

- Academic Writing - Ilona Leki Cambridge University Press, 1998
- A little book of Language – David Crystal Longman Yale University Press, 1 March, 2011
- A Text of English Phonetics for Indian Students – P Balasubbramanian Macmillan Publishers, 2012
- John Lyons, Language and Linguistics Chapters 1, 2, 6 and 9 Cambridge University Press, 2012
- From Writing to Composing – Beverly Iyron and Corroking – Cambridge University Press; 2 edition April 19, 2004

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

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

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





	out of 10	6		
	$8 \times 2 = 16$	$4 \times 5 = 20$	$2 \times 12 = 24$	$1 \times 10 = 10$

<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

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B.Com IV Semester

BCOM423: COMMERCIAL ARITHMETIC - II  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

1. Solve word problems involving speed. Calculate time taken given speed and distance travelled. Interpret speed as the distance travelled per unit of time.
2. Understand the sort of interest they will get on a savings account e.g. simple or compound. To gain an understanding of how their money will grow. Calculate simple and compound interest.
3. Understand the concept of partnership. Able to solve problems on partnership.
4. Understand what is average due date and how to choose 0(zero) day for calculating average due date. Understand Installment Buying and Annuities. Learn calculation of average due date where amount is lent in various installment. Learn calculation of installment Buying and Annuities.
5. Understand what is joint stock companies. Implementing knowledge of Joint Stock Companies in real life.

**SYLLABUS**

UNIT	SYLLABUS	HOURS
Unit I	<b>Speed, Time and Distance:</b> Practical problems on Speed, Time and Distance, Real time Problems on Trains, Boats & Streams.	8 Hours
Unit II	<b>Simple and Compound Interest:</b> Basic Concepts of SI and problems on interest, period, rate and amount. Basic Concepts of CI, formulae to find interest and amount. Problems based on these formulae. Rates of compound interest and problems. Concept of Depreciation Nominal and effective and problems	12 Hours





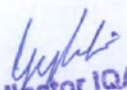
Unit III	<b>Partnership:</b> Sharing of profit and losses, Interest on capital drawings and Calculation of goodwill on admission of new partner	10 Hours
Unit IV	<b>Average Due Date, Installment Buying and Annuities:</b> Definition equated period and average due date. Nominal due date and legal due date and problems. Concept of installment buying. Finding rate of interest and value of installment. Definition of annuities, concepts, formulae and problems.	10 Hours
Unit V	<b>Joint Stock Companies:</b> Shares and Stocks, Issue and Redemption of Debentures, Payment of Dividend and Issue of Bonus Shares.	10 Hours

**TEXT BOOKS:**

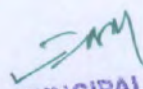
1. Iyer and Beri: Commercial Arithmetic
2. R.H.Dhareshwar: Commercial Arithmetic: Vol-I and Vol-II

**REFERENCES BOOKS:**

1. Nag N.K.: Commercial Arithmetic: Vol-I and Vol-II
2. Sutaria: Commercial Arithmetic
3. Patwardhan and Joshi: Commercial Arithmetic
4. R.S Agarwal Quantitative Techniques.
5. Ashish Aggarwal: Quick Arithmetic: S.Chand Publication

  
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B.Com IV Semester  
**BCOM420: CORPORATE ACCOUNTING - II**  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

1. Gain the knowledge Reconstruction Scheme and understand the accounting treatment of different adjustment required in connection with Internal Reconstruction.
2. Give the information about types and methods of amalgamation and calculation of purchase consideration.
3. Gives the knowledge to prepare Consolidated Financial Statement and techniques of preparing Consolidated Balance Sheet.
4. Gain the knowledge about preparation of Final Accounts of Banking Companies
5. Understand about different approaches for valuation of Human Resources and evaluate the importance of HRA

**SYLLABUS**

UNITS	SYLLABUS	HOURS
Unit I	<b>Internal Reconstruction:</b> Meaning and legal provisions; Alteration of capital and reduction of capital; Entries relating to capital reduction; Preparation of post-reconstruction balance sheet	8 hrs.
Unit II	<b>Accounting for Amalgamations:</b> Accounting standard-14-for Amalgamations Meaning and classification; Amalgamation in the nature of merger and amalgamations in the nature of Purchase: Methods of accounting- pooling of interest method and purchase method; Internal company Owings, stock reserves.	10hrs.
Unit III	<b>Group Accounts:</b> Meaning, need and relevance of group accounts; Concepts of holding and subsidiary companies; Accounting standard - 21- on consolidated	12 hrs.



	financial statement; Process of consolidation-pre and post-acquisition profits. Capital reserves or goodwill; Minority interest. Stock reserves, Inter-company Owings and preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).	
Unit IV	<b>Bank Accounts:</b> Legal provisions of Banking Regulation Act.1949; Forms of profit and loss account and balance sheet: Classification of banking company's assets and calculation of provision for doubtful debts; reserve for unexpired discount; preparation of annual financial statements.	12 hrs.
Unit V	<b>Human Resource Accounting (HRA):</b> Need for HRA; Reasons for Human Resource Accounting; Development of HRA; Meaning of Human Resource Accounting: Objectives of HRA, Valuation of Human Resources, Historical Cost Approach, Replacement Cost Approach, Standard Cost Approach, Present Value Approach, Opportunity Cost Approach, Benefits of HRA, Problems and Limitations of HRA.	08

**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 – Malatesh Prakashan

**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.II Kalyani, 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 Sehgal
10. Advanced Accountancy - S.K. Paul

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**B. Com IV Semester**  
**BCOM430:COST ACCOUNTING – II**

(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Mark

Internal Assessment: 30 Marks

**Course Outcome:**

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

1. Gain the knowledge about the application of Operating Costing to different undertakings.
2. Gain the knowledge about Preparation of Contract Account for the Business which is based on Contract
3. Helps to know about cost of each stage of manufacturing process.
4. Gains the knowledge about application of Marginal costing to ascertain the Marginal Cost by differentiating between Fixed cost and variable cost
5. Gains the knowledge about Reconciliation of cost and financial profit.

**SYLLABUS**

Unit	SYLLABUS	No. of Hours
I	<b>Operating Costing:</b> Operating Cost sheet- Meaning and Objectives- need of operating costing- application-cost unit under operating costing- preparation of cost sheet of Transportation and Power generation units.	08
II	<b>Contract costing:</b> Meaning and Definition, parties in Contract Account Difference Between Contract Costing and Job Costing features, terms used in Contract Costing Accounting Procedure.	12
III	<b>Process Costing:</b> Meaning- features and applications- Treatment of normal and abnormal losses- abnormal gain- Joint products and by-products: Meaning-	12





	Objectives and application- accounting for joint and by-products.	
IV	<b>Marginal Costing:</b> Concept of marginal cost and costing- Objectives and significance- Break Even Analysis (BEP): Meaning- Objectives-assumptions and advantages –Limitations of Break Even Analysis-Contribution- P/V ratio- margin of safety and angle of incidence- limiting factors.	08
V	<b>Reconciliation of Profits-</b> Reasons and Significance of Reconciliation of profits between financial accounting and costaccounting – procedure of Reconciliation-Problems	10

**TEXT BOOKS:**

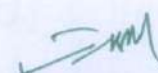
1. Dr. G. B. Baliger - Cost Accounting I
2. Pattanshetti and Palekar - Cost Accounting - R.Chand. NewDelhi.

**REFERENCES BOOKS:**

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

  
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(Autonomous)  
B.Com IV Semester  
**BCOM431:PRINCIPLES OF AUDITING**  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

1. Understand the concept of Auditing and Classification of Auditing
2. Comprehend knowledge about appointment, rights and duties, responsibilities of auditor.
3. Acquired knowledge about Audit Note Book, Working Papers and Audit Programme
4. Acquired knowledge of audit documentation and audit evidence and Audit report.
5. Understand about factors influencing Corporate Governance and organization for Social Audit

**SYLLABUS**

Unit	SYLLABUS	Hours
<b>Unit I</b>	<b>Introduction to Audit</b> Meaning and definition of auditing, objects of Auditing, Differences between Accounting and Auditing, Advantages and limitations of Auditing. Classification of audit Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.	10 hrs
<b>Unit II</b>	<b>Company Audit</b> Qualifications and Disqualifications, Appointment and removal of auditor. Rights, Duties and liabilities of Company Auditor. Audit Report - Meaning and types, CARO report.	12 Hrs
<b>Unit III</b>	<b>Audit Programme</b> Audit Programme, advantages and disadvantages. Audit Notebook and Audit Working Papers. Audit of Computerized Accounts - Auditing in an EDP environment. General EDP controls, EDP Application Controls, Computer Assisted Audit Techniques (CAAT)	12 Hrs



<b>Unit IV</b>	<b>Vouching</b> Meaning, definition and objects, vouching of cash transactions - cash receipts and cash payments, credit purchases and credit sales. Verification - meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock –in- trade, Debtors, Creditors	8 Hrs
<b>Unit V</b>	<b>Corporate Governance and Social Audit</b> Meaning, definition, nature, factors influencing corporate governance, 4p's of corporate governance, Benefits, Social audit- Meaning, features, organization for social audit, Audit programme.	8 Hrs

**TEXT BOOKS:**


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

**REFERENCES BOOKS:**

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

  
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B.Com IV Semester  
**BCOM426: PRINCIPLES AND PRACTICE OF INSURANCE**  
(Revised (20) Syllabus w.e.f. 2020-21 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

1. Understand Evolution of Insurance and Principles of Insurance
2. Understand about different terms of Insurance
3. Understand about Marine Insurance and Process of Marine Insurance in India
4. Analyze Fire Insurance and its Policy Conditions
5. Know about Urban, Rural Insurance and Agriculture Insurance

**SYLLABUS**

Unit	SYLLABUS	Hours
<b>Unit 1</b>	<b>Introduction</b> Definition and nature of insurance – evolution of insurance – role and importance of insurance – insurance contract – principles of insurance-insurance and assurance types of insurance- life, general.	10 hrs
<b>Unit 2</b>	<b>Life Insurance Organization</b> The Indian context, the distribution system, functions of agents, appointment and continuance, remuneration to agents, trends in life insurance distribution channels. Plans of Life Insurance – Need level, Term Life Insurance, Increasing / Decreasing Term Policy, Whole Life Insurance, Endowment Insurance, Money Back Endowment Plan, Marriage Endowment Plan, Educational Annuity Plan, Children Deferred Assurance Plans, Annuities., insurance legislation	14 Hrs
<b>Unit 3</b>	<b>Marine Insurance</b>	8 Hrs



	Nature of marine insurance contract, subject matter of marine insurance, Marine Insurance policies, Policy conditions, Premium calculations, marine losses, payment of claims, Progress of marine insurance in India.	
<b>Unit 4</b>	<b>Fire Insurance</b> Nature and use of Fire Insurance, Fire Insurance Contract, Kinds of Policies, policy conditions, rate fixation in fire insurance, payment of claim, re- insurance, progress of fire insurance in India.	8 Hrs
<b>Unit 5</b>	<b>Miscellaneous Insurance</b> Motor insurance, Burglary and personal Accident Insurance, Rural insurance and prospects of agriculture Insurance in India, urban non- traditional insurance, progress of miscellaneous general insurance.	10 hrs

**TEXT BOOKS:**

1. Mathew M.J-Insurance Principles and Practice,RBSAPublishers,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.

  
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B. COM. – IV Semester Syllabus

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**B.COM. - IV Semester**

**Kannada MIL**

**SYLLABUS**

**BCOM401: - SAMAKALINA KANNADA SAHITY PATARIKE-IV**

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

Teaching hours per week – 5

Maximum Marks

: 100 Marks

Semester End Examination : 70 Marks

Duration

: 3 Hours

Internal Assessment

: 30 Marks

Outcomes: ಫಲಿತಗಳು

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

Unit	Syllabus Proposed for the Academic year 2016-17
I	<p>ಭಾಗ-I</p> <p><b>ವಚನಗಳು</b></p> <p>1.ಬಸವಣ್ಣನವರ ವಚನಗಳು</p> <ol style="list-style-type: none"><li>1. ಉಳ್ಳವರು ಶಿವಾಲಯವ ಮಾಡಿಹರು</li><li>2. ಕಲ್ಲ ನಾಗರ ಕಂಡಡೆ ಹಾಲನೆರೆಯೆಂಬರು</li><li>3. ಕಳಬೇಡ ಕೊಲಬೇಡ, ಹುಸಿಯ ನುಡಿಯಲು ಬೇಡ</li><li>4. ಲೋಕದ ಡೊಂಕ ನೀವೇಕೆ ತಿದ್ದುವಿರಿ?</li><li>5. ದಯವಿಲ್ಲದ ಧರ್ಮದೇವದಯ್ಯಾ?</li><li>6. ಮನವೇ ಸರ್ಪ, ತನುವೇ ಹೇಳಿಗೆ</li><li>7. ಮನೆಯೊಳಗೆ ಮನೆಯೊಡೆಯ ಇದ್ದಾನೋ</li><li>8. ಮರಕ್ಕೆ ಬೇರು ಬಾಯಿ ಎಂದು ತಳಕ್ಕೆ</li><li>9. ಮರನೇರಿದ ಮರ್ಕಟನಂತೆ</li><li>10. ವಿಷಯವೆಂಬ ಅಸುರನೆನ್ನ ಮುಂದೆ ತಂದು</li></ol> <p>2.ಅಕ್ಕಮಹಾದೇವಿ ವಚನಗಳು</p> <ol style="list-style-type: none"><li>1. ಅಕ್ಕೇಳಿ ಅಕ್ಕಯ್ಯಾ</li><li>2. ಚಲಿಮಿಲಿ ಎಂದು ಓದುವ ಗಿಳಿಗಳಿರಾ</li></ol>





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

ಆಕರ ಗ್ರಂಥಗಳು:

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

  
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**KLE's Lingaraj College, Belagavi**  
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**Department of Economics**  
**B.COM: IV-Semester**  
**ENTREPRENEURSHIP DEVELOPMENT**  
(w.e.f. 2020-21 and onwards)

**SYLLABUS**

Teaching hours per week - 4

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

Course Outcome: (52 Hours)

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

**CO 1:** To enable the students to have a right prospective to start an enterprise.

**CO 2:** To help students understand various concepts of entrepreneurship and its role in economic development.

**CO 3:** To provide students with various types of support available for entrepreneurs and inculcate the spirit of entrepreneurship among students.

**CO 4:** To enhances them to formulate the project report and provide understanding of General format of a project report, concepts and methods.

Unit	Content	No. of Hours
Unit I	<b>Entrepreneurship</b> Meaning and Definition of Entrepreneurship, Entrepreneur and Enterprise, Types of entrepreneur, Role of Entrepreneur in economic development, Issues and Challenges of Entrepreneur, Factors influencing entrepreneurship.	10 Hrs
Unit II	<b>Women Entrepreneurs</b> Meaning and Definition of Women Entrepreneurs, Role of Women Entrepreneurs, Government policies towards women entrepreneurs, participation of women in MSME sector, Institutional support for women entrepreneurs, Problems faced by women entrepreneurs in India.	10 Hrs
Unit III	<b>Creativity and the Business Idea</b> Sources of new ideas: Methods of generating ideas; Product planning and development process. The Business Plan - Preparation and Implementing of business plan, Reasons for failing of some business plans.	10 Hrs
Unit IV	<b>Project Formulation and Appraisal</b> Project report: Meaning, significance, Formulation of project report, General format of a project report. Project appraisal: concepts and methods.	10 Hrs
Unit V	<b>Government Policy</b> Facilities provided by different Institutions and Agencies in India: financing, marketing and other facilities for new enterprises. Institutional Support System and Promotion Agencies: DIC, SISIs, SIDO, KVIC and MUDRA.	12 Hrs



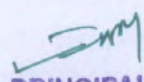


### Suggested Readings:

- David H.H, *Entrepreneurship-New Venture Creation*, PHI.
- Gupta C B. (2010), *Entrepreneurship Development in India*, Sultan Chand and Sons, New Delhi.
- Hadimani R.N, *Dynamics of Industrial Entrepreneurship*, Ashish Publishing House.
- Hajgolkar R M. (2018), *Entrepreneurship Development Among Youths*, Lulu Publications, United States.
- Hisrich R D. (2010), *Entrepreneurship*, 11<sup>th</sup> Edition, Tata McGrawHill, New Delhi.
- Jain and Varshney, *Entrepreneurship Development-An Indian Perspective*, HPH, New Delhi.
- Peter Drucker, *Innovation and Entrepreneurship-Practice & Principles*, Heinemann, London.
- Peter Kilby, *Entrepreneurship and Economic Development*, The Free Press.
- S.S. Khanka, *Entrepreneurial Development*, S. Chand and Co, New Delhi.
- Schumpeter J, *The Theory of Economic Development*, Harvard University Press.

  
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(Autonomous)  
**Department of English**  
**BA IV Semester**  
**Basic English**  
(With effect from 2020-21 and onwards)

**SYLLABUS**

Teaching hours per week – 5

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

**Course Outcome**

- Pupils develop their creative writing skills
- Students improve their reading and writing skills
- Students get awareness of English Speech Sounds.

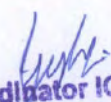
UNITS	Syllabus	HOURS
<u>Unit - I</u>	<b>Prose</b>  The Day I Stopped Drinking Milk:Life Stories from Here and There Sudha Murthy (Select stories)	15 Hrs
<u>Unit - II</u>	<b>Grammarand Composition</b> <ul style="list-style-type: none"><li>• Writing skills</li><li>• Précis writing</li><li>• Essay writing</li></ul>	15 Hrs
<u>Unit - III</u>	<ul style="list-style-type: none"><li>• Phonetics</li><li>• Word stress</li></ul>	20Hrs

**Reference Books**

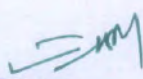




- Academic Writing - Ilona Leki
- English Language And Linguistics – H. S. Sinha
- A Text of English Phonetics for Indian Students – P Balasubbramanian
- What is Linguistics? - Crystal, David (Chapters 1-3)
- Grammar, Composition and Vocabulary - G Shankaran

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

**SYLLABUS**

**Teaching hours per week - 4**

<b>Maximum Marks:</b>	<b>100 Marks</b>
<b>Semester End Examination:</b>	<b>70 Marks</b>
<b>Internal Assessment:</b>	<b>30 Marks</b>

**Course Outcome:** (52 Hours)

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

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

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

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

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

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





### SUGGESTED READINGS:

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

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

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

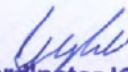
For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program

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

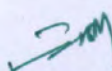




<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</b>	Set minimum one question from each unit (draw 2 Questions from any 1 of the 5 units). Answering any 4 questions from 6 questions ( 4 qns x 5 mks = 20 marks)
<b>Part C :</b>	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)
<b>Part D :</b>	Case study / Map /Problem Solving Question /Essay, etc Two questions will be set based on the Syllabus(1 qns x 10 mks = 10 marks)

  
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B. Com V Semester

**BCOM529: GOODS AND SERVICES TAX**

(Revised (18) Syllabus w.e.f. 2020-21)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**REFERENCES BOOKS:**

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

  
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**B. Com V Semester**

**BCOM522: PRINCIPLES AND PRACTICE OF AUDITING**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**REFERENCES BOOKS:**

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

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

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

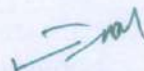
1. Dr. S. O. Halasagi – Human Resource management
2. Dr. P. Subbarao – Personnel and Human Resource Management – Himalaya Publishing
3. Ashwathappa : Human Resource & Personnel Management, TMH, New Delhi.

**REFERENCES BOOKS:**

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

  
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**B. Com V Semester  
Specialization Group – A  
(Costing and Taxation)  
BCOM5251: COST ACCOUNTING – I  
(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**REFERENCES BOOKS:**

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

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**B. Com V Semester**

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

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**REFERENCES BOOKS:**

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

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

**BCOM5281: RURAL MARKETING  
(Revised (18) Syllabus w.e.f. 2020-21)**

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

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

**Course Outcome:**

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

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

**SYLLABUS**

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

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

#### TEXT BOOKS:


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

#### REFERENCES

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

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

**BCOM5282: RURAL INDUSTRIES**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

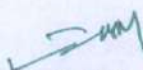
1. Dhires Bhattacharya "A Concise History of Indian Economy 1750-1950" Printice Hall
2. Pai Panandikar "Rural Industrialisation" 8. Reddy Y.G.J. "Rural Industrialisation Problems and Issues
3. Ruddardutt and K.R.M. Sundharam "Indian Economy" 2015

**REFERENCES**

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

  
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**B. Com V Semester  
BCOM521: COMPUTER APPLICATION IN BUSINESS - IV**

(Revised (18) Syllabus w.e.f. 2020-21)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

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

**SYLLABUS**

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





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

### LAB WORK

**Practical: Tally**

#### TEXT BOOKS:

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

#### REFERENCE BOOKS

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

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**KLE's Lingaraj College, Belagavi**  
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**Department of Economics**  
**B.Com: VI-Semester**  
**Subject: BCOM628-Public Economics**  
**(w.e.f. 2018-19 and onwards)**

**SYLLABUS**

Teaching hours per week - 4

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

**Course Outcome: (52 Hours)**

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

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

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

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

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

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





### SUGGESTED READINGS:

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

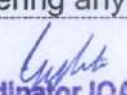
### B.A. B.COM-II, IV, and VI Semester QUESTION PAPER BLUE PRINT/ PATTERN

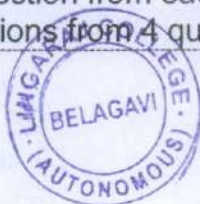
(w.e.f. From 2014-15 and onwards)

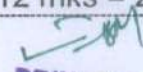
**For all the social science papers in B. A program and for all the non problem oriented subjects in B. Com program**

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

<b>Part A :</b>	Set Two questions from each unit. Answering any 8 questions from 10 questions ( 8 qns x 2 mks = 16 marks)
<b>Part B :</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)
<b>Part C :</b>	Set 4 questions from 5 units. Not more than One question from each unit Answering any 2 questions from 4 questions ( 2 qns x 12 mks = 24 marks)

  
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**B. Com VI Semester**

**BCOM620: PRINCIPLES OF MANAGEMENT ACCOUNTING  
(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

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**B. Com VI Semester**

**BCOM622: FINANCIAL SERVICES**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS  
SYLLABUS**

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






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

**TEXT BOOKS:**


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

**REFERENCES BOOKS:**

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

  
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**B. Com VI Semester**

**BCOM623: BUSINESS LAWS**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





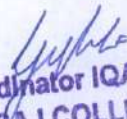
V	<b>The Competition Act</b> Definitions, Competition Commission of India, Duties of Powers and Functions of Commission, Duties of Director-General, Penalties, Finance Accounts and Audit. <b>The Cyber Law:</b> An Overview Cyber Law, Regulations of cyber crimes	12
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**TEXT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

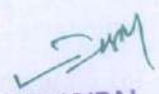
1. N.D. Kapoor., 'Elements of Mercantile Laws', (New Delhi: S. Chand & Sons, 2014).
2. B.S.Raman, 'Business Law', (Mangaluru: New United Publishers,2016).

**REFERENCES BOOKS:**

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

  
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**B. Com VI Semester  
Specialization Group – A  
(Costing and Taxation)  
BCOM6261: COST ACCOUNTING – II**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

**References Books:**

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

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**B. Com VI Semester  
Specialization Group – A  
(Costing and Taxation)  
BCOM6252: INCOME TAX – II  
(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

#### TEXT BOOKS:

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

#### REFERENCE BOOKS:

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

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**B. Com VI Semester  
Specialization Group – B  
(Advertisement and Salesmanship and Service Marketing)  
BCOM6281: ADVERTISING AND SALESMANSHIP**

**(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

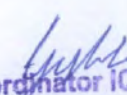
**TEXT BOOKS:**

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

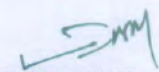
**REFERENCE BOOKS:**

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

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

  
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**B. Com VI Semester  
Specialization Group – B  
(Advertisement and Salesmanship and Service Marketing)  
BCOM6282: SERVICE MARKETING  
(Revised (18) Syllabus w.e.f. 2020-21)**

**Teaching hours per week – 04**

**Maximum Marks: 100**

**Total Teaching Contact Hours - 50**

**Semester End Examination: 70 Marks**

**Internal Assessment: 30 Marks**

**Course Outcome:**

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

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

**SYLLABUS**

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





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

**TEXT BOOKS:**

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

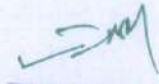
**REFERENCE:**

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

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**B. Com VI Semester**

**COMPUTER APPLICATION IN BUSINESS – V**

(Revised (18) Syllabus w.e.f. 2020-21)

Teaching hours per week – 04

Maximum Marks: 100

Total Teaching Contact Hours - 50

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

At the end of this course students will be able to

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

**SYLLABUS**

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





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

#### LAB WORK

Practical: Tally

#### TEXT BOOKS:

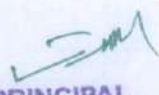
1. Asif K.K, S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-IV" Revised addition
2. Asif K.K, S.V.Sanaki and C.A.Biradar, "Computer Applications in Business-V"

#### REFERENCE BOOKS:

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

  
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