

KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)

B. Com I Semester

BCOM 120: Financial Accounting – Paper – I

(Revised (19) Syllabus w.e.f. 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understands the Topics in Accounting for Partnership accounting I and II units
2. Makes learners understanding the convert the transactions of single-entry system into double entry system which assist to implement in their own business
3. Impart knowledge related to get well versed with how accounting for Royalty takes place.
4. Enables of understanding the Corporate Social Responsibility (CSR) and how to
5. record and measure the Social cost and benefit of the business organization.
6. Impart the knowledge of practical applications of accounting in the farm activities, which help for carrying farm activities, in their family.

SYLLABUS

UNITS	Syllabus	HOURS
Unit I	Partnership Accounting –I Insolvency of partners – Single partner and all partners , Garner v/s Murray Rule	12 Hrs
Unit II	Partnership Accounting –II Piecemeal Distribution – Capital ratio method, Garner v/s Murray Rule	10 Hrs
Unit III	Conversion of single entry system into double entry system: Need for conversion and steps involved in conversion, exercises relating thereto	10 Hrs
Unit IV	Royalty Accounts: Meaning and importance –Minimum rent, short workings, recoupment of short workings; Entries and accounts in the books of lessee and lesser (excluding sub lease)	08 Hrs

Unit V	Farm Accounting: Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming, & Poultry Farming.	10 Hrs
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TEXT BOOKS:

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

REFERENCE BOOKS:

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

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DEPARTMENT OF COMMERCE

B. Com I Semester

BCOM 122: PRINCIPLES OF MARKETING

(Revised (19) Syllabus w.e.f. 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understands the definition, significance of marketing, core marketing and marketing process.
2. Acquaints learners with knowledge regarding Concept, Target market, bases of market segmentation.
3. Impart knowledge related product planning and development and product pricing
4. Learners can establish link between business, marketing and advertising.
5. Obtaining more information about growth and benefits, integrated direct marketing, channels of distribution and Recent trends in Marketing.

SYLLABUS

Unit	Existing Syllabus	No. of Hours
I	Marketing and Core Concepts: Meaning, definition and significance of marketing; core marketing concepts: needs, wants and demands, marketing offers, value and satisfaction, exchange, transactions and relationships-marketing management and its orientations- marketing process.	08 Hrs
II	Market Segmentation: Concept, Target market, bases of market segmentation, Requisites of sound marketing Segmentation.	12 Hrs
III	Product Planning and Development and Product pricing: Stages involved therein, product life cycle strategies- Pricing considerations, approaches and strategies. - New product, product mix, pricing strategies, price adjustment strategies. Basic concepts of ISO	12 Hrs
IV	Sales Promotion and Advertising: Meaning and objectives, sales promotion tools, developing sales promotion	10 Hrs

	programmes. Advertising: Considerations and setting the advertisement budget. Developing advertising strategies – Evaluating advertising options	
V	Direct Marketing: Growth and benefits, integrated direct marketing, channels for direct marketing – Face to face, direct mail, catalog, tele-marketing, e-marketing, kiosk marketing, Retail Management- Meaning, Importance, Functioning of Retail Management	08 Hrs

TEXT BOOKS:

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

REFERENCE BOOKS:

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

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DEPARTMENT OF COMMERCE

B.Com. - I Semester

Paper: Quantitative Techniques - I

B.Com. - I Semester

(Revised (16) Syllabus w.e.f. 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understands in necessary skills of Mathematics and Statistics.
2. Know statistical formats and tabulation and Interpretation of Data.
3. Acquaints learners with knowledge regarding Diagrammatic & Graphical Representation of Data.
4. Understands the use of Measures of Central tendency and Measures of Dispersion which help to solve the real life problems.
5. Impart the knowledge of practical applications of Correlation & Regression.

UNIT	SYLLABUS	HOURS
I	<p>1) Introduction: Origin & Development of Statistics, Meaning of Statistics, Definition of Statistics, Functions of Statistics, Importance of Statistics, Limitations</p> <p>2) Conducting a Statistical Enquiry: Steps in Planning and Execution of the Statistical Investigation'</p> <p>3) Collection of Data: Methods of collection of primary data, Drafting a questionnaire .Secondary data: Precautions in using secondary data, Sources of secondary data.Census & Sampling :Population, Census & Sampling, Types of sampling</p> <p>4)Classification and Tabulation Types of classification, Formation of frequency distributions, General rules for constructing a frequency table, Univariate and Bivariate tables. Tabulation: Essential parts of a good table. General rules for drafting a table, construction of blank and numerical tables</p>	8
II	<p>Diagrammatic & Graphical Representation of Data . Diagrams: One Dimensional & Two Dimensional, Bar diagrams, Pie diagrams.</p>	8

Department of Commerce Syllabus I Semester (2019-20)

	Graphs: Histogram, Frequency Polygon, Frequency Curve & Ogives of less than type and more than type, location of median, partition values and mode from suitable graph. (use of MS Excel)	
III	Measures of Central Tendency 1) A.M. 2) G.M. 3) H.M. 4) Median & Partition Values. 5) Mode (for ungrouped and Grouped data) formulae, merits and demerits of various measures of central tendency and Applications of Averages.	12
IV	Measures of Dispersion, Absolute and relative measures of Range ,Quartile Deviation Mean Deviation Standard Deviation. Case study on Coefficient of variation ,Case study on consistency Skewness & Kurtosis.	12
V	Correlation & Regression Meaning & types of correlation, Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient. Properties of correlation (Statements only) Linear Regression: Regression equations, Regression coefficients and properties Case study	10
	Total Teaching Hours	50

TEXT BOOKS:

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

REFERENCE BOOKS:

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

KLE Society's
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DEPARTMENT OF COMMERCE
B.Com. - I Semester
BCOM I: COMPUTER APPLICATIONS IN BUSINESS-I
(COMPULSORY PAPER)

(Revised (16) Syllabus w.e.f. 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Train the Learners in working with theoretical and practical Operating System and Windows 2010.
2. Understands the basic concept of Ms Word 2007.
3. Imparts knowledge related to Ms-PowerPoint-2007.
4. Enables of understanding of Send and receive E-mail.
5. Acquaints learners with knowledge regarding procedures for Internet and Cyber Security.

S.No	UNITS	TOPIC	HOURS
1.	Unit I	Introduction to Computers Definition of computers, History of Computers, Characteristics and limitation of Computers, Classification of computers. Block structure of computer, , Input devices, Output devices ,Memory devices and other peripheral devices, multimedia. Software and types of software, Applications of Computers in ITenabled services – BPO, KPO, Call Centers. Operating System and Windows 2010 Operating Systems: Meaning, Definition, Functions and Types of Operating Systems – Batch Processing, Multi Programming, Time Sharing, On-Line and Real Time Operating Systems. Booting Process, Windows Operating System - Desktop, Start menu, Control panel, and Windows accessories	10 Hrs

Department of Commerce Syllabus I Semester (2019-20)

2.	Unit II	MS-Word a Introduction to Ms Word 2007, Microsoft office bottom, quick access tool bar, Ribbon, Working with: Home tab, insert, page layout. Mail merge, spelling and grammar	8Hrs
3.	Unit III	Ms-PowerPoint-2007 Introduction to Ms Power Point-2007, slides, themes, background, transition, Animations, set up, Slide show and silent features of MS-Power Point 2013	10 Hrs
4.	Unit IV	MS-outlook Send and receive E-mail, create plane text, rich text and HTML E-mails, sort and organize E-mail using folders, add attachments, mark E-mails, connect to social networks,use the calendar to set meeting and events	10Hrs
5.	Unit V	Introduction to Internet and Cyber Security Introduction to internet, basic internet terms, domain name system, services of internet , internet protocols, working of internet, applications of internet, email, advantages of email, search engines, internet security and privacy, cyber crimes and cyber laws. Computer Virus, Cryptography	12 Hrs