

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)**

**B. Com V Semester
GOODS AND SERVICES TAX**

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

SYLLABUS

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

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

TEXT BOOKS:

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

REFERENCES BOOKS:

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

KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
PRINCIPLES AND PRACTICE OF AUDITING
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. Acquired knowledge about vouching of cash, credit transaction and verification of assets & liabilities.
2. Comprehend knowledge about appointment, rights and duties, responsibilities of auditor.
3. Enables to detect fraud and errors and prevention to frauds.
4. Acquired knowledge of audit documentation and audit evidence and Audit report.
5. Inculcate professional ethics.

SYLLABUS

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

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

TEXT BOOKS:

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

REFERENCES BOOKS:

1. Principles and Practice of Auditing :DinakarPagare – (Sulthan Chand and Sons) 3.
Auditing : T. R. Sharma- (Sahithya Bhavan Publications)
2. Principles and Practice of Auditing : R. G. Saxena – (Himalaya Publishing House) 5.
Contemporary Auditing : Kamal 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.

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
HUMAN RESOURCE DEVELOPMENT**

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

SYLLABUS

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

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

TEXT BOOKS:

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

REFERENCES BOOKS:

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

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
Specialization Group – A
(Costing and Taxation)
COST ACCOUNTING – I**

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

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Concept of Cost: Meaning - Objectives and functions- Distinction between Cost and Financial Accounting-Merits and Demerits of Cost Accounting-Installation of Cost Accounting.	06
II	Classification of Costs: Elements-Nature-Functions-Behaviour-Cost Unit and Cost Centre- Cost Sheet: Meaning and Importance –Problem on Cost Sheet-Estimations of Costs and tenders of cost.	08
III	Material Cost: Meaning-Objective and Types of Material Cost-Material Control-Purchase department-Procedure in Purchasing- Techniques of Material Control- Fixation of Stock Level- EOQ-Material Turnover Ratio-ABC Analysis- Methods of pricing issues: FIFO and LIFO- Weighted Average Method- Base Stock Method.	12

IV	Labour Cost: Meaning- Objectives and Types of Labour Cost – Labour Control- Methods of Time keeping and Time booking- Treatment of idle time and overtime wages- Wage Payments Methods: Time rate and Piece rate-Taylor's Differential Piece Rate System- Incentive Wage Plans: Halsey and Rowan Premium plans.	12
V	Overhead Cost: Meaning –Types of Overheads- Allocation and Apportionment of Overhead –Departmentalization of Overheads: Primary and Secondary distribution of overhead- Simultaneous equation method and Repetition method- Absorption of overheads: meaning- procedure and methods of absorption- Labour hour rate and Machine hour rate-Problems.	12

TEXT BOOKS:

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

REFERENCES BOOKS:

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

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
Specialization Group – A
(Costing and Taxation)
INCOME TAX - I**

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

SYLLABUS

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

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

TEXT BOOKS:

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

REFERENCES BOOKS:

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

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
Specialization Group – B
(Rural Marketing and Rural Industries)**

RURAL MARKETING

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. 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. To understand diverse marketing strategies adopted by the rural marketers.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Introduction: Meaning, Definition, Nature, Scope, Classification of rural markets, Rural V/s Urban markets, Potential of rural markets, Significance of rural markets, Problems in rural marketing.	10 Hrs
Unit II	Rural Marketing Environment: Population, literacy level, income generation, occupation pattern, infrastructure facilities, rural communication, rural development programmes and rural areas requirements.	12 Hrs
Unit III	Marketing of Agricultural inputs: Introduction, fertilizers, seeds, pesticides/insecticides, tractors and other farm machinery.	06 Hrs
Unit IV	Marketing and agricultural produce: Features of agricultural produce, types of agricultural products, process of agricultural marketing, market functionaries, methods of sale, contract farming.	12 Hrs
Unit V	Rural marketing strategies	12 Hrs

	Products strategies, pricing strategies, distribution strategies, and promotion strategies	
	Skill development: Students can be made to visit agricultural inputs shops to gain practical knowledge. Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits Total	50 Hrs

TEXT BOOKS:

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

REFERENCES

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

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

RURAL INDUSTRIES

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. Develop understanding of government schemes and policies.
2. Develop entrepreneurship skill.
3. Demonstrate understanding of NREGA.
4. Analyze different strategies required to develop rural areas.
5. Able to start farming in future.

SYLLABUS

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

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

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”

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com V Semester
COMPUTER APPLICATION IN BUSINESS - IV**

(Revised (16) Syllabus w.e.f 2016-17 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. At the end of the course student should be able to use accounting and business terminology.
2. Explain the objective of financial reporting and related key accounting assumptions and principle
3. Students do possess required skill and can also be employed as Tally data entry operator.
4. Explain the objectives of financial reporting and related key accounting assumptions and principles
5. Inculcate professional skills to handle Tally Software.

SYLLABUS

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

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

LAB WORK

Practical: Tally

TEXT BOOKS:

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

REFERENCE BOOKS

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