

KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com VI Semester
FINANCIAL SERVICES

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 Concept of fundamental financial concepts especially time value of money.
2. Understand the basic concept of lease financing and to compare and contrast leasing with other comparable financing options to appreciate the benefits to business.
3. Develop knowledge on the allocation management and funding of financial resources.
4. Enhances learners ability in dealing short-term dealing with day to day working .
5. capital decision; and raising long-term finance.
6. Integrate the concept and apply the financial concepts to calculate ratios and do the
7. capital budgeting.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Introduction: Financial Services- meaning, nature, characteristics and types of financial services; Developing financial services; Role of Financial Services Industry in Economic Growth; Regulations of Financial Services.	08
II	Lease Financing: Meaning, features, types of leases; advantages and disadvantages of leasing, borrowing v/s leasing.	10

III	Mutual Funds, SIP,E-Financial Services 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	Depository Services: Meaning, objectives and significance of Depository Services; Origin and growth of depository services in India- NSDL and CDSL- Functions; Depository Participants- Functions performed.	10
V	Factoring, Credit Rating and Venture Capital 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

KLE Society's
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B. Com VI Semester

PRINCIPLES OF MANAGEMENT ACCOUNTING

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 importance of decision making in managerial level.
2. Learners will able to understand principles of Management Accounting
3. Able to 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	Introduction to Management Accounting: Meaning, definition and origin of management accounting; Objectives and functions; differences between financial and management accounting; differences of management accounting and cost accounting; advantages and disadvantages; installation of management accounting systems-steps involved; tools and techniques of management accounting.	08
II	Financial analysis and Interpretation: Meaning and definition, difference between analysis and interpretation, objectives, uses and types of financial analyses, tools of financial analysis-Common Size Financial Statements, Comparative Financial Statements, and Trend Analysis.	10
III	Financial Ratio Analysis: Meaning of ratio and ratio analysis; need for ratio analysis classification of ratios-liquidity, solvency, efficiency and profitability ratios; Significance and interpretation of ratios; computation of ratios.	12

IV	Funds Flow Statement: 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	Cash Flow Statement: 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
	Skill Development : 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.

KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com VI Semester
BUSINESS LAWS

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. 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	Law of Contract Part-I: Nature of Contract, types, offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Void Agreement, Contingent Contracts.	10
II	Discharge of Contract- Remedies for Breach of Contracts, Quasi Contract.	08
III	Law of Contract Part-II: Contract of Indemnity, Contract of Guarantee, Contract of Bailment and Contract of Pledge.	10
IV	The Consumer Protection Act-1986: Functioning, Formation of IPA and Stages involved, need of CPA forums, District and National Forum.	10

V	The Competition Act Definitions, Competition Commission of India, Duties of Powers and Functions of Commission, Duties of Director-General, Penalties, Finance Accounts and Audit. The Cyber Law: 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.

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

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 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
4. various Service undertaking companies.
5. Gains the knowledge about application of Marginal costing to ascertain the Marginal Cost by differentiating between Fixed cost and variable cost.
6. Gains the knowledge about Reconciliation of cost to financial account.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Operating Costing: Operating Cost sheet- Meaning and Objectives- need of operating costing- application-cost unit under operating costing- preparation of cost sheet of Transportation and Power generation units.	08
II	Contract costing: Meaning and features-costing procedure and valuation of WIP- Computation of profits of incomplete contracts.	12
III	Process Costing: Meaning- features and applications- Treatment of normal and abnormal losses- abnormal gain- Joint products and by-products: Meaning- Objectives and application- accounting for joint and by-products.	12

IV	Marginal Costing: 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	Reconciliation of Profits- 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.

KLE Society's
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(Autonomous)
B. Com VI Semester
Specialization Group - A
(Costing and Taxation)
INCOME TAX - II

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. To familiar with the computation of capital gain.
2. To familiar with the computation of income from other sources.
3. To know about the aggregation of income and deduction under section 80C to 80U.
4. To know about the assessment of individuals.
5. To aware about the income tax authorities and their powers and duties.

SYLLABUS

Unit	SYLLABUS	No. of Hours
I	Capital Gains and Income from other Sources Meaning of Capital Assets-Types of Capital assets Transfer-cost of acquisition-cost of improvement-Selling expenses-Treatment of advance money received-Exemptions-computation of Capital gains. Income from other sources: Specific income- Deduction Grossing up-Computation of income from other sources practical problems.	12
II	Set off and Carry Forward of Losses and Unabsorbed expenses: Inter source adjustment and inter-head adjustment of Losses-Carry forward and Set off losses of: house property-Business loss-speculation business loss- Practical Problems.	06
III	Deductions u/s 80 Deductions from gross Total Income, Rebate and Relief applicable to Individuals only.80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80G, 80GG, 80AB and 80U.	12

IV	Assessment of Individuals Procedure for computing Total Income – Rates of Tax Practical Problems. Skill Development 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	Assessment of partnership firms and partners Assessment of firms -Provisions of section 184 and 40(b)- Computation of book profit-Set off and Carry Forward-Computation of Total income of firm-Computation of taxable income of partners- Practical Problems.	10

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. Singhanian V.K . : Direct Taxes-Law and Practice, Taxman Publications, New Delhi.
4. Singhanian : Income Tax
5. Gaur & Narang : Income Tax, Kalyani

**KLE Society's
Lingaraj College, Belagavi
(Autonomous)
B. Com VI Semester
Specialization Group - B
(Advertisement and Salesmanship and Service Marketing)
ADVERTISING AND SALESMANSHIP**

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. Students will be able to identify key players in advertisement.
4. Able to apply ethics of advertisement.
5. Develop creative solutions to marketing programmes.

SYLLABUS

UNITS	SYLLABUS	No. of Hours
Unit I	Advertising: Meaning, Definition, Objective, Functions of advertising, Distinction between Advertising and Publicity, Advertising and Salesmanship.	10 Hrs
Unit II	Types of Advertising: Different media of Advertising and their utility, Advertising Budget, Ad-copy proportion, Misleading advertising- effects and remedies.	10Hrs
Unit III	Measuring ad-Effectiveness: Pre-testing, Post-testing, recall-test and other modern methods, Agencies in ad- research, advertising standards council of India	10 Hrs

Unit IV	Salesmanship: Meaning, Types of Consumer, Types of Salesman, Training and Motivation of Salesman, Remuneration salesman.	10Hrs
Unit V	Selling Skills and Strategy: 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 Total	50Hrs

TEXT BOOKS:

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

REFERENCE BOOKS:

1. George Belch, Michael Belch, and Keyoor Purani, Advertising & Promotion – an Integrated Marketing Communications Perspective, Tata Mcgraw Hill,

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

**KLE Society's
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(Autonomous)
B. Com VI Semester
Specialization Group – B
(Advertisement and Salesmanship and Service Marketing)
SERVICE 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. 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. Students will be able to identify key players in advertisement.
4. Able to apply ethics of advertisement.
5. Develop creative solutions to marketing programmes.

SYLLABUS

UNITS	SYLLABUS	HOURS
Unit I	Concept of Services: Meaning, features, nature and types of services, marketing mix in service industry, growth of service sector.	10 Hrs
Unit II	Services Marketing: 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	Retail Services: 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	Educational and insurance services: Educational services:A brief insight into random education system, issues in education, modern trends in education service, Insurance services:	10Hrs

	Meaning and types of insurance- life insurance product of life insurance, general insurance,types of general insurance.	
Unit V	Tourism services: 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
	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	
	Total	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 Learning2007.
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

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 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

S.No	UNITS	TOPIC	HOURS
1	Unit I	Inventory: Inventory information, Inventory Management, Creation of stock categories, Creation of stock groups, Creation of stock items, configuration and features of stock items, Editing and deleting stocks, usage of stocks in voucher entry. Units of Measurement, Simple Unit, Compound Unit , 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
2	Unit II	Payroll: Payroll startup : payroll features, payroll setup, payroll menu, payroll voucher: Pay disbursements, payroll voucher entry, payslip, statutory deductions:ESI and PF	10 Hrs

3	Unit III	Data Maintenance and Security in CAIS Data backup and restore, splitting, export and import of data, security levels, tally vault and tally audit features	06 Hrs
4	Unit IV	Generating statutory reports in tally: 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
5	Unit V	Introduction to Network 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