

**KLE Society's
LINGARAJ COLLEGE, BELAGAVI
(Autonomous)**

**Department of Commerce
B.Com III Sem
Paper: - CORPORATE ACCOUNTING – I
(With effect from 2017 -18 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. Acquaint learners with the different methods of Issue of shares and redemption of debentures
2. Enables of understanding the meaning & preparation of final accounts of joint stock companies in the prescribed form.
3. Introduces the learners to working knowledge of Accounting Standards issued by the ICAI.
4. Make them know the procedure for the settlement of accounts of Liquidated Companies.
5. Impart knowledge related company accounts in order to prepare the final accounts.

Unit	Contents	No. of Hours
I	Issue of share: Accounting aspects of issue of shares- equity shares , sweat equity shares and Bonus shares at par, premium and discount.	10
II	Company Final Accounts: Need and Significance, Legal provisions, Provision for depreciation, Set off profits 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- <u>Vertical</u> financial statements.	14
III	Liquidation of Companies: 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.	10

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IV	Accounting Standards (Part I) <ul style="list-style-type: none">• AS 1 Disclosure of Accounting policies• AS 2 Valuation of Inventories• AS 3 Cash Flow Statement• AS 4 Contingencies and Events Occurring after the Balance Sheet Date• AS 5 Net Profit or Loss for the period ,Prior Period Items and Changes in Accounting Policies• AS 6 Depreciation Accounting	08
V	Accounting Standards (Part II) <ul style="list-style-type: none">• AS 8 Accounting for Research and Development (AS-8 is no longer in force since it was merged with AS-26)• AS 9 Revenue Recognition• AS 10 Accounting for Fixed Assets• AS 11 The Effects of Changes in Foreign Exchange Rates (revised 2003),• AS 12 Accounting for Government Grants• AS 13 Accounting for Investments	08

TEXT 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.
3. S.M.Shulka - Advanced Accounting, Sahitya Bavan,Agra.
4. Jain & Narang – Advanced Accountancy.vol.II Kalyani,New Delhi.

REFERENCE BOOKS:

1. Shulka & Grewal – Advanced Accountancy.vol.II S Chand & Sons, New Delhi.
2. Patil & Korahalli – Financial Accounting.
3. M.B.Kadkol – Corporate Accounting.
4. Advanced Accounting - Ashok Sehegal
5. Advanced Accountancy - S.K. Paul.

KLE Society's

LINGARAJ COLLEGE, BELAGAVI
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Department of Commerce
B.Com III Sem

Paper: - MANAGEMENT OF BANKING OPERATIONS
(With effect from 2017 -18 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. Make Learners realize the importance of banking in day to day life
2. Makes Learners understanding better customer relationship.
3. Make Learners to study the practical operation of bank accounts.
4. Acquaint Learners with the modern functions and services of banking like, E-banking, plastic money.
5. Obtaining information about concept of electronic banking and recent trends in banking.

Unit	Contents	No. of Hours
I	Bank and Banker : Meaning of Bank, Banking and Banker, Origin of Banks, Early History of Banking and Types of Banks and their Functions in brief. Functions of Commercial Banks, a) Traditional Functions: Primary and Secondary (in brief only). b) New Services or Modern Functions: New schemes for accepting deposits, Home loan account for housing finance, Automatic extension deposit scheme, Personal loan scheme, Loan participation, Schemes for financing Small scale industries, Educational loans, Schemes for financing agriculture development, Loan for self employment. Lock box and night safe service, Teller system, Bid-Bonds and performance guarantees, Technical advice, Mobile banking and Extension-counter services, NRE & NRI accounts. Tax consultancy, Rural card or Green cards, Biometric ATM and Micro ATM.	12
II	Banker and Customer Relationship Meaning of Customer, Relationship between Banker and Customer-General and Special Relationship-Changing profile of Banker-Customer relationship in	08

	recent times.	
III	Crossing and Endorsement of Cheques: Meaning and types of cheques-Open and cross cheques, Methods of Crossing: General Crossing and Special Crossing. Holder and Holder in due course, Marking of cheques and material alteration Magnetic Ink Character. Recognition (MICR) of Cheques and Drafts. Endorsement-Meaning, Kinds of and Rules for Endorsement.	12
IV	Lending Criteria Factors limiting levels of advances, Liquidity, Security & Profitability. Modes of advancing: Charge, Lien, Pledge, Hypothecation, Mortgages. KYC, Loan Processing system	08
V	Technology in Banking : Concept of electronic banking, Significance of electronic banking. Types of Electronic Banking System: Smart Cards and Electronic Payment System, Risk and Electronic Payment System, E-wallets, payment banks, Real Time Transactions, RTGS, NEFT and Cyber law Act 2000 basic concepts.	10

TEXT BOOKS:

1. Maheshwari S.N- Banking Law and Practice. Kalyani Publisher, New Delhi.
2. Shekar K.C- Banking Theory, Law and Practice.

REFERENCE BOOKS:

1. Sundaram KPM- Money, Banking and International Trade.
2. Varshney- Banking Law and Practice, Sultan chand and Sons, New Delhi
3. G.B.Baligar- Banking Law and Practice, Ashok Prakashan, Hubli.
4. Lall Nigam B.M- Banking Law and Practice, Konark Publisher, New Delhi.

**KLE Society's
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**Department of Commerce
B.Com III Sem
PRINCIPLES OF MANAGEMENT**

(With effect from 2017 -18 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. Understand the definition, scope, features, functions of management and evolution of Management Thought.
2. Provides detail knowledge about the Management process and various functions of management
3. Prepares the Learners with better managerial abilities and development of managerial skills.
4. Enables Learners to emerge as successful human resource managers that make the optimum utilization of the workforce .

Unit	Contents	No. of Hours
I	Nature and scope of Management Meaning and definition of management, Characteristics of Management, Scope of management, Function of management in brief, Evolution of management Thought:- Contribution of F.W Taylor and Henry Fayol.	12
II	Planning Meaning, Nature and Importance of Planning and Strategic planning, Planning Process, Types of Plans, Advantages and Disadvantages of Planning.	10
III	Organizing Meaning, Nature & Importance of organizing, Authority, & Responsibility, Delegation & Decentralization, Types of Organization Structure, Merits & Demerits of organizing, Structure- Authority, responsibility & Accountability. Responsibilities to be delegated and not to be delegated.	10
IV	Directing & Motivation Directing-Meaning, Nature & Characteristics, Elements of directing, Leadership-Meaning,	08

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	Types, Importance & characteristics, success stories of Leaders Motivation- Meaning, Nature & Importance, Theories of Motivation- Maslow's, Theory X & Theory Y, Vroom's Expectancy Theory and Analysis of Michael Porter's Five Forces model	
V	Contribution and Controlling Co-ordination-Meaning & Nature of Co-ordination, Techniques of Co-ordination. Controlling- Meaning, Nature & Importance of Controlling, Budgetary & non- Budgetary techniques of Controlling. Strategic control system, auditing system, feedback and information system	10

TEXT BOOKS:

1. **Sharma & Gupta** - Principles of Management, Kalyani Publishers, New Delhi.
2. **Y. k. Bhushan** - Business Organization & Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. **S.C.Saxena** - Business Administration & Management, Sahitya Bhavan, New Delhi.
2. **Stoner** - Management, Pearsons, New Delhi.
3. **Manmohan Prasad** - Principles of Management, HPH, New Delhi.
4. **C.B.Gupta** - Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

**KLE Society's
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**Department of Commerce
B.Com III Sem
BUSINESS ENVIRONMENT AND ETHICS
(With effect from 2017 -18 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. Understand the concept, significance and changing dimensions of Business Environment.
2. Identify various types of Business Environment and tools for scanning the Environment
3. Make the aware about the economic, political, socio-cultural and legal environment in which business functions
4. Make students aware about business ethics.
5. Update knowledge about the modern technology used in business.

Unit	Contents	No. of Hours
I	Business, Ethics and Environment: Business ethics meaning, need, values and ethics, Characteristics of modern business, Concept and nature of Business Environment. Characteristics of environment. Micro and Macro environment, Major players in the environment, Components of environment, Linkage Between business and environment, Impact of business environment on Business decisions, process of environment analysis for business decisions. The Concept, nature and elements of technological environment and economic effect of technology in business	12
II	Economic Environment: Concept and nature of economic environment, critical elements of economic Environment, economic factors-growth strategy, basic economic system, Economic planning. Industry. National income and per capita income, Industrial policy, New Economic Policy, Arguments for and against LPG.	10
III	Political and Legal Environment Concept and nature of political and legal environment, components of Legal and political environment, linkage between political and legal Environment and business. Economic role of government, regulatory Role, entrepreneurial role,	10

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	planning role, state intervention in business, Pros and cons of intervention. An overview of important pieces of legislation Such as company laws. The securities contract(regulation)act 1956,. securities and exchange board of India act 1992, consumer protection act 1986	
IV	Socio- Cultural Environment Concept and nature of socio-cultural environment, components of socio-Cultural environment , Social responsibility in Business, Arguments for and against social responsibility, social audit. Business participation in cultural affairs.	10
V	Corporate Social Responsibility Corporate Social Responsibility- Best practices of Corporate, Legal provisions and Model reports on CSR of few Listed companies.	08

TEXT BOOKS:

1. Ashwathappa- Essentials of business environment Hph,Mumbai.

REFERENCE BOOKS:

1. Jain and verma- business environment, sahitya bhavan,Agra.
2. Cartwright-Mastering Business Environment, Palgrave Macmillan, New Delhi.
3. Sundaram & Black- Business Environment, PHL, New Delhi

**KLE Society's
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**Department of Commerce
B.Com III Sem
BCOM 321: COMPUTER APPLICATION IN BUSINESS - II
(COMPULSORY PAPER**

(With effect from 2017 -18 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 spreadsheet.
2. Makes the Learners well versed with Databases.
3. Train Learners to design webpage and window based application.
4. Enables of understanding Introduction to Web Designing.
5. Update knowledge about Working with Ms Excel .

UNITS	TOPIC	HOURS
Unit I	Introduction to Ms Excel Features of MS Excel -Spreadsheet / worksheet , workbook , cell, cell pointer, cell address etc - Parts of MS Excel window – Saving , Opening and Closing Workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting - Auto Fill – Formulas and its advantages – References : Relative , absolute and mixed	10 Hrs
Unit II	Working with Ms Excel Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros: Meaning and Advantages of macros , relation ,editing and deletion of macros – Data Sorting , Filtering , Validation , Consolidation ,Grouping, Pivot Table and Pivot Chart Reports and VLook-up, HLook-up..	10 Hrs

Unit III	DBMS Database Systems –File Oriented Systems – DBMS, features of DBMS, Types of database, Advantage and disadvantage of database, Database Models, key constraints, Relationships, Entity relationship models, schemes, sub Schemes and instances, Database Language - Role of data base administer, database security and integrity. (Introduction to RDBMS, Comparison with DBMS)	10 Hrs
Unit IV	MS Access 2013 Introduction to MS ACEESS 2013, data base terms, creating a new database, creating a table, data types, manage tables, primary key, table relationships, managing a data, create form, report generation.	10 Hrs
Unit V	Introduction to Web Designing Introduction , HTML editors, HTML Document Structure. HTML tags, Formatting Text in HTML, FONT and other tags. Paragraph tags, Adding graphics to web pages, Adding links to web pages, external and internal links. Using tables in HTML documents, adding list to web pages. Adding frames to web pages, HTML forms, Marquee tag, Image maps, SGML. Creating web page using web page wizard.	10 Hrs

LAB WORK:

Practical: MS Excel, MS Access

REFERENCE BOOKS:

1. Misty E. Vermaat, "Enhanced Discovering Computers & Microsoft Office 2013. A Combined Fundamental Approach", 1st Edition.
2. Wallance Wang, "Microsoft Office 2013 for Dummies".
3. Ramez Elmasri and Shamkant B.Navathe, "Fundamentals of Databse System", 5th Edition.
4. G. Manjunath, "Computer Basics", Vasan Publications, 2014 Edition.
5. Dick Oliver and Michael Morison, "Sams Teach Yourself HTML & XHTML in 24 Hours", 6th Edition.
6. Morrison M, "HTML & XML FOR BEGINNERS", 1st Edition.
7. Swarup K.Das, "Handbook of Computer Science", Wisdom press, 2012 Edition.

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**Department of Commerce
B.Com III Sem
SYLLABUS**

(With effect from 2017 -18 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.
5. which help to solve the real life problems.
6. Impart the knowledge of practical applications of Correlation & Regression.

Unit	TOPIC	Hours
I	Introduction to Statistics a. Origin, Meaning, Definitions, Scope and Limitations of Statistics. b. Statistical Investigation: Planning of investigation, Collection of data, c. Primary and Secondary Data. Methods of collecting Primary data. Types of Data: Ordinal and Nominal. Sources of sec .data d. Population & sample .Census & sampling ,types of sampling.	10 Hours
II	1) Classification & Tabulation Classification of a statistical data, a) meaning, object, basis of classification b) Tabulation : meaning, purpose of construction of tables, structure of a table, rules for forming a table, parts of a good statistical table, Construction of blank and numerical tables c) Formation of a frequency distribution (with inclusive and exclusive classes), Construction of cumulative frequency distributions. 2) Diagrammatic & Graphical representation of data a) one dimensional diagrams; simple, component, multiple, percentage, deviation bar diagrams, two dimensional diagrams : pie diagram. b) Graphical presentation of a frequency distribution: Histogram, frequency polygon, frequency curve, Ogive curves of less than type and more than type, location of median, partition values and mode from suitable graph	10 Hours

III	<p>Measures of Central Tendency</p> <p>a) Meaning of central tendency and measure of central tendency, Ideal characteristics for a measure of central tendency,</p> <p>b) Definition, formulae of arithmetic mean, geometric mean, harmonic mean, median and mode for ungrouped data and grouped data. Properties of arithmetic mean Partition values, quartiles, deciles and percentiles formulae, merits and demerits of various measure of central tendency and Applications of Averages.</p>	10 Hours
IV	<p>1.Measures of Dispersion</p> <p>a) Meaning of dispersion, need for dispersion, absolute and relative measures, range, quartile deviation, mean deviation, standard deviation and variance, definition, merits & demerits, coefficient of variation, properties of measures of dispersion and applications of measures of dispersion.</p> <p>2 .Skewness And Kurtosis</p> <p>a) Meaning of skewness, definition of skewness, types of skewness, absolute and relative measures, Prof. Karl Pearson's coefficient of skewness, Prof. Bowley's coefficient of skewness and applications of skewness, Meaning of kurtosis, types of kurtosis.</p>	10 Hours
V	<p>1) Correlation</p> <p>a) Meaning, types of correlation</p> <p>b) methods of measuring correlation : scatter diagram, Karl Pearson's coefficient correlation, and properties (without proof), numerical problems. Spearman's rank correlation coefficient between attributes with ties and without ties</p> <p>2) Regression</p> <p>a) Meaning of regression, difference between correlation and regression.</p> <p>b) regression equation of X on Y and Y on X, regression coefficient, definition, properties of regression coefficient (without proof), properties of regression lines, examples illustrating them.Applications</p>	10 Hours

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

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**Department of Commerce
B.Com III Sem**

Commercial Arithmetic

SYLLABUS

(With effect from 2017 -18 and onwards)

Course Outcome:

At the end of this course students will be able to

1. understands in necessary skills of Rapid Methods of Calculation.
2. Know statistical information of Ratio, Proportion and Percentages.
3. Acquaints learners with knowledge regarding Profit and Loss.
4. Understands the implementation of Commission, Brokerage and Discount .
5. Impart the knowledge of practical applications of Taxes and Insurance.

Unit	TOPICS	Hours
I	e. Rapid Methods of Calculation f. Indices g. Logarithms	10 Hours
II	Ratio ,Proportion and Percentages	10 Hours
III	Profit and Loss	10 Hours
IV	Commission, Brokerage and Discount	10 Hours
V	Taxes and Insurance	10 Hours