



**YENEPOYA**

(DEEMED TO BE UNIVERSITY)

Recognized under Sec 3(A) of the UGC Act 1956

Accredited by NAAC with 'A' Grade

## **YENEPOYA (DEEMED TO BE UNIVERSITY)**

**Deralakatte, Mangaluru -575018**

**REGULATIONS AND CURRICULUM GOVERNING**

**UNDERGRADUATE PROGRAM**

**BACHELOR OF COMMERCE (B.Com)**

**(REVISED CURRICULUM - AMENDED UPTO 2019)**

**ATTESTED**

*K.S.*

**Dr.Gangadhara Somayaji K.S.  
Registrar  
Yenepoya(Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka**



**Date: 01-06-2019**

**NOTIFICATION**

Sub: Syllabus of B.Com Degree Programme.

Ref: Decision of the Academic Council at its special meeting.

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Pursuant to the above, the syllabus of B.Com Degree programme under Choice Based Credit Scheme which was approved by the Academic Council at its special meeting held on 08-02-2019 is notified for implementation with effect from the academic year 2019-20.

**PRINCIPAL**

**The Yenepeya Institute of Arts, Science,  
Commerce & Management**

To,

**Balmatta, Mangaluru-575002**

1. The Principal, The Yenepeya Institute of Arts, Science, Commerce and Management.
2. Controller of the Examination, Yenepeya Deemed – to –be University.

**REGISTRAR**

**Yenepeya (Deemed to be University)  
University Road, Dorakatte  
Mangalore 575 018**

# **YENEPOYA DEEMED TO-BE- UNIVERSITY**

## **B.COM (BACHELOR OF COMMERCE)**

The Bachelor of Commerce degree is designed to provide a student with a wide range of managerial skills while at the same time builds competence in a particular area of business studies. Commerce education plays a very important role in changing the business world. It is the most important key, which leads to success in all sectors of economy.

The education imparted among Commerce students includes lecturing, learning, group discussion, brain-storming, simulation exercises, case study, role-play, seminars etc... Through all these, the Commerce students have derived some benefits. Lecturing seeks to offer a large amount of knowledge in a capsule form. Interaction and group discussion will make them involve in the topic and develop debating qualities. Brain-storming sessions help the students develop their creative thinking in groups. Simulation exercises make them change their attitude in different cases. Case study makes them understand the subject; improve communication skill, problem-solving rationale and many more. However, a Commerce student would understand the value of concentration, patience and creativity thereby trying to develop within him, the fruit of real education.

Commerce education has gained such an importance because if a simple mistake is committed or an entrepreneur in his business affairs takes a slightly wrong decision, then it would lead to the doom of his enterprise, which has been developed so far. Therefore, Commerce education is very important. The activities relating to Commerce is also affected when the business cycle is not going well.

Through Commerce education, a student is exposed to the environment of the business world. It is helpful for preparing them for self-employment and developing in them, the entrepreneurial abilities. It also inculcates practice orientation among the students. It makes them know about the importance of applying economic principles while making business decisions. It makes them aware of social, economic and political problems relating to business concerns. It teaches them to face the market situation, to adapt themselves to the present circumstances. Moreover, it helps them to meet the global competition.

The process of Commerce education can be understood through its nature. It is a socio-behavioral science i.e. it is the science, which studies the social behavior or human behavior with conduct of business activities.

The role played by an effective system of Commerce education is self-evident as it provides necessary inputs among the young graduates of today, towards turning them to dynamic and successful businessmen of tomorrow. It must train the students not only in the technical aspects of the business, but also teach morals and ethics. The Commerce education must be theoretical and practical. This must never be forgotten that the real education is one, which provides freedom of thought and judgment and liberation from dogmas. In this way, the role played by Commerce education is very important or sufficient as well as effective in the changing business world. The Yenepoya University proposes to conduct the B.com course in order to offer a more modern and complete training to eligible students interested in the field of commerce.

**OBJECTIVES:**

Yenepoya University proposes to conduct B.Com course with the following objectives;

- To provide a strong foundation and understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance and marketing by offering a comprehensive curriculum.
- To develop professional knowledge and skills in Accounting, Finance, Marketing, Human Resources, Taxation, etc. by adopting learner centered pedagogical practices.
- To develop competency in students to pursue higher level programmes such as CA, ICWA, ACCA, M.COM., MBA or other Master Programmes in Commerce/Management.
- To enhance employability and to be able to take up challenging job assignments.
- To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences.
- To help understand methods and processes of commerce in every area of activity
- To expose them to the areas of application of knowledge in business firms and industrial organizations, and
- To enable them to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependant and easily employable.

## **DURATION OF THE COURSE**

The duration of the course shall be three years. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year, the third and fourth semesters, and the third academic year as the fifth and sixth semesters.

## **ELIGIBILITY FOR ADMISSION:**

A candidate who has passed the two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto by University is eligible for admission to these programmes.

## **SELECTION PROCESS:**

Application forms will be available in the official website of Yenepoya University ([www.yenepoya.edu.in](http://www.yenepoya.edu.in)) and the college office for the applicants. A merit list will be prepared of selected candidates based on the 12<sup>th</sup> class marks /PUC marks. Reservation of seats will be followed as per the university Bye Laws.

## **TOTAL INTAKE OF STUDENTS:**

75 students will be registered per year for the course.

## **MEDIUM OF INSTRUCTION:**

The medium of instruction and examination shall be English.

## **CHOICE BASED CREDIT SYSTEM (CBCS):**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

## **Outline of Choice Based Credit System:**

**1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

**2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

**2.1 Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

**2.2 Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

**2.3 Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective. P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

**3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

**3.1 AE Compulsory Course (AECC):** Environmental Science, English Communication/MIL Communication.

**3.2 AE Elective Course (AEEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction. Project work/Dissertation is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem.

**A Project/Dissertation work** would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

#### 4. Details of courses under B.Com

Course	Theory+ Practical	*Credits Theory + Tutorial
<b>1. <u>Core Course (6 Credits)</u></b> <b>(12 Papers)</b>		
Two papers – English	12X4= 48	12X5=60
Two papers – Hindi/MIL		
Four papers – Discipline 1		
Four papers - Discipline 2		
<b>Core Course Practical / Tutorial*</b> <b>(12 Papers)</b>	12X2=24	12X1=12
<b>2. <u>Elective Course (6 Credits)</u></b> <b>(6 Papers)</b>	6X4=24	6X5=30
Two papers - Discipline 1 Specific		
Two papers - Discipline 2 Specific		
Two papers – Inter disciplinary		
Two papers from each discipline of choice and two papers of inter disciplinary nature		
<b>Elective Core Course Practical / Tutorial*6X2=12</b> <b>(6 Practical/ Tutorials*)</b>		6X1=6
<b>*Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester</b>		
<b>3. <u>Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory Courses (AECC)</b> <b>(2 Papers of 2 credits each)</b>	2 X 2=4	2 X 2=4
<b>Environmental Science</b>		
<b>English Communication/MIL</b>		
<b>2. Skill Enhancement Courses (SEC)</b> <b>(4 Papers of 4 credits each)</b>	4 X 2=8	4 X 2=8
	<b>Total credit= 120</b>	<b>Total credit= 120</b>

. Institute should evolve a system/policy about  
ECA/General Interest/Hobby/Sports/NCC/NSS/related courses on its own.

\*wherever there is a practical there will be no tutorial and vice-versa.

## **5. Co-Curricular and Extra Curricular Activities**

A student shall opt for any one of the following activities in the first four semesters offered in the college

A) N.S.S.

B) Sports and Games

C) Other Co-Curricular and Extra-Curricular Activities as prescribed by the university Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the university from time to time.

## **6. Attendance and Change of Subjects**

A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes held including EC & CC.

A candidate who does not satisfy the requirement of attendance even in one subject shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year. Whenever a change in a subject is permitted the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied by the candidate.

If a candidate represents his/her Institution/University/ Karnataka State/ Nation in Sports/ NSS/ Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participation based on the recommendation of the head of the Institution concerned.

## **7. Teaching Learning Methodology**

The instructors will choose the pedagogy according to the course content and its applications from the methods provided below.

Lectures, class discussions, reading assignments, discussion groups. Lecture-demonstration, Student Presentation, Panel discussion by student panels from the class. Student reports by individuals, Student-group reports. Debate (informal) on current issues by students Forums Bulletin boards, Small groups such as task oriented, discussion, Textbook assignment. Reading assignments in journals, monographs, Assignment to outline portions of the textbook, Assignment to outline certain supplementary readings, Debates (formal) . Crossword puzzles Maintaining Portfolios / Diaries. Reports on published research studies, Library research on topics or problems .Written book reports by students , Interviews, Audio-tutorial lessons , Open textbook study, committee projects--small groups ,Individual projects , Quiz, Use of dramatization, skits, plays(street plays) ,Student construction of diagrams, charts, or graphs, Making of posters by students , Problem solving or case studies. Use of flip chart board by instructor as aid in teaching, Use of diagrams, tables, graphs, and charts by instructor in teaching. Use of displays by instructor, Use of slides, Use of motion pictures, educational films, videotapes, use of recordings (Ted Talks), role playing, peer teaching. Coaching: special assistance provided for students having difficulty in the course .VIVA, filling out forms (income tax, checks). Visit an "ethnic" locations or commercial establishments or community. On the job training, specialize in other countries and in India, visit to an employment agency, campaigning, volunteering, preparin mock newspaper on specific topic or area, an entrepreneurial activity, and writing reports or project proposals.



## 8. Examination Structure for written exam

	Marks
Internal Assessment	25
Final Examination	75
	100

## 9. Continuous Internal Assessment (CIA)

Internal Assessment for each course is continuous, and details for each test are notified well in advance. CIA consists of the following

SN	Internal Assessment for 25 marks	Marks
1	One Internal Written examination	15
2	Assignment/Seminars/Viva-voce/ Research Papers Presentation/ Class Interaction /Attitude	10

10. The marks of the internal assessment shall be published on the notice board of the college for information of the students.

## 11. Registration for Examinations

A candidate shall register for all the papers of a semester when he/she appears for the examination of that semester for the first time.

## 12. Conduct of Examinations

There shall be examinations at the end of each semester, ordinarily during November/December for odd semesters and during April/May for even semesters, as prescribed in the Scheme of Examinations.

## 13. Examination Scheme/Assessment Question Pattern for the internal exam will be as below

Section A	MCQ & Objective Questions	15 Questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/ case studies/essay type questions	2 Questions x 10 marks each	20 Marks
Section C	Analytical Questions/Illustrations/ case studies/essay type questions	1 Question x 15 marks each	15 Marks
	Total		50 Marks

## 14. Examination Scheme/Assessment Question Pattern for the end semester exam will be as below

Section A	MCQ & Objective Questions	15 questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/ case studies/essay type questions	3 Questions x 10 marks each	30 Marks
Section C	Analytical Questions/Illustrations/ case studies/essay type questions	2 Questions x 15 marks each	30 Marks
	Total		75 Marks

**Question paper pattern**

**Duration: 3 Hours**

**Maxi. Marks:75**

**Section A**

**Answer the following Questions**

**(1X15=15)**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.

**Section B**

**Answer any THREE of the Questions**

**(10 X3=30)**

- 16.
- 17.
- 18.
- 19.
- 20.

**Section C**

**Answer any TWO Questions**

**(15 X2=30)**

- 21.
- 22.
- 23.
- 24.

### **15. Minimum for a Pass**

No candidate shall be declared to have passed the Semester Examination (except in Co curricular and extracurricular activities) unless he/she obtains not less than 40% marks in the aggregate of written examination and internal assessment put together in each of the subjects. There is no minimum mark in Internal Assessment, but Candidate should get minimum 40% in external examination.

If a candidate fails in any subjects, he/she shall appear for that subject only at any subsequent regular examination, within the maximum 6 years from date of registration prescribed for completing the programme.

### **16. Re-totalling**

All theory examination papers will be evaluated by two examiners (one internal and one external). There will not be any revaluation of the papers. However the students can apply for re-totalling after submitting the application and necessary fees.

### **17. With Holding of Results**

Results will be withheld when a student has not paid his/her dues or there is a case of disciplinary action pending against him/her.

### **18. Carry Over**

A candidate who fails in a lower semester examination may go to the higher semester and take the examination.

### **19. Classification of Successful Candidates**

Grading System For Choice Based Credit System (CBCS) - The College adopts a ten point grading system.

Conversion of credit(s) into grade(s) The following illustrations could be taken as an example for computing SGPA and CGPA from credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects

### **20. Grades and Grade Points**

<b>Letter Grade</b>	<b>Grade Point</b>
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B ( above average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

For non credit courses ‘Satisfactory’ or ‘Unsatisfactory’ shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

## 21. Illustration of Computation of SGPA and CGPA and Format for Transcripts Honors Course

Course	Credit	Grade Letter	Grade Point	Credit Point (Credit X Grade)	SGPA(Credit Point/Credit)
<b>Semester I</b>					
English-1	06	A	8	48	
DSC-1A	06	B	6	36	
DSC-2A	06	A	8	48	
AECC-1	02	B+	7	14	
<b>Total</b>	<b>20</b>			<b>146</b>	<b>7.3</b>
<b>Semester II</b>					
MIL-1	06	A+	9	54	
DSC-1B	06	B+	7	42	
DSC-2B	06	B+	7	42	
AECC-2	02	B	6	12	
<b>Total</b>	<b>20</b>			<b>150</b>	<b>7.5</b>
<b>Semester III</b>					
English -2	06	B	6	36	
DSC-1C	06	A	8	48	
DSC-2C	06	B	6	36	
SEC-1	04	A	8	32	
<b>Total</b>	<b>22</b>			<b>152</b>	<b>6.91</b>

<b>Semester IV</b>					
MIL – 2	06	B+	7	42	
DSC-1D	06	A+	9	54	
DSC-2D	06	A	8	48	
SEC-2	04	B	6	24	
<b>Total</b>	<b>22</b>			<b>168</b>	<b>7.63</b>
<b>Semester V</b>					
SEC-3	04	A+	9	36	
DSE-1A	06	A	8	48	
DSE-2A	06	A+	9	54	
GE-1	06	A+	9	54	
<b>Total</b>	<b>22</b>			<b>192</b>	<b>8.73</b>
<b>Semester VI</b>					
SEC-4	04	A+	9	36	
DSE-2A	06	B	6	36	
DSE-2B	06	A	8	48	
GE-2	06	A	8	48	
<b>Total</b>	<b>22</b>			<b>168</b>	<b>7.63</b>
<b>CGPA</b>					
<b>Grand Total</b>	<b>128</b>			<b>976</b>	<b>7.625 (976/128)</b>

<b>Semester 1</b>	<b>Semester 2</b>	<b>Semester 3</b>	<b>Semester 4</b>
Credit: 20; SGPA: 7.3	Credit: 20; SGPA:7.5	Credit: 22; SGPA:6.91	Credit: 22; SGPA: 7.63

<b>Semester 5</b>	<b>Semester 6</b>
Credit: 22; SGPA: 8.73	Credit: 22; SGPA:7.63

Thus,  $CGPA = (20 \times 7.3 + 20 \times 7.5 + 22 \times 6.91 + 22 \times 7.63 + 22 \times 8.73 + 22 \times 7.63) / 128 = 7.625$

## **22. Rejection of Results**

A candidate may be permitted to reject the result of the whole examination of any semester. Rejection of result paper-wise/subject-wise shall not be permitted. A candidate who has rejected the result shall appear for the immediately following regular examination.

The rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.

Application for rejection along with the payment of the prescribed fee shall be submitted together to the controller of examination of university through the College with the original statement of marks within 30 days from the date of publication of the result.

A candidate who rejects the result is eligible for only class and not for ranking.

## **23. Transfer of Admission**

Transfer of admissions to other university is permissible only on mutual agreement with the other university. A candidate migrating from any other university may be permitted to join III/V Semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Yenepoya University. Conditions for transfer of admission of students of other universities

He/she shall fulfil the attendance requirements as per the Yenepoya University Regulations.

His / Her transfer of admission shall be within the intake permitted to the college.

The candidate who is migrating from other universities is eligible for overall class and not for ranking. He /She shall complete the programme as per the regulation governing the maximum duration of completing the programme.

## B.COM

	<b>CORE COURSE (12)  6 credits Theory + Tutorial</b>	<b>Ability Enhancement Compulsory Course (AECC) (2)  2 credits</b>	<b>Skill Enhancement Course (SEC) (4)  2 credits</b>	<b>Elective: Discipline Specific DSE (4)  6 credits Theory + Tutorial</b>	<b>Elective: Generic (GE) (2)  6 credits Theory + Tutorial</b>
I	English - 1	English Communication  Hindi  Kannada (AECC-1)			
	Financial Accounting-I (DSC- 1)				
	Business Statistics (DSC-2)				
II	English/ Hindi/ kannada	Environmental Science (AECC- 2)			
	Financial Accounting-II (DSC- 3)				
	Business Law (DSC- 4)				
III	English – 2  Hindi  Kannada		<b>SEC -1:</b> Computer Application in Business		
	Cost Accounting - I (DSC-5)				
	Corporate Accounting (DSC-6)				
IV	English/ Hindi/ Kannada		<b>SEC -2:</b> E- Commerce		
	Cost Accounting - II (DSC-7)				
	Financial Management (DSC- 8)				
V			<b>SEC - 3:Entrepren</b>	<b>Any ONE of the following (DSE-1):</b>	<b>GE-1:</b>

			<p>Leadership</p> <p>(a) Income Tax (b) Human Resource management (c) Organizational Behaviour (d) Management Theory and Practice</p> <p><b>Any ONE of the following (DSE-2):</b> (a) Management Accounting (b) Marketing Management (c) Business Environment (d) International Business Management</p>	<p>Managerial Economics</p>
VI			<p><b>SEC - 4: Capital Market</b></p> <p><b>Any ONE of the following (DSE-3):</b> (a) Goods &amp; Services Tax &amp; Customs Duty (b) Business Organization &amp; Management (c) Auditing and Corporate Governance (d) Indian Financial System</p> <p><b>Any ONE of the following (DSE-4):</b> a) Business Mathematics b) Principles and Practice of Banking c) Corporate Law d) Project Work</p>	<p><b>GE-2:</b> Indian Economy</p>



Semester	Course CODE	Course Name	Hours per week			Credit	
			Theory	Tutorial	Practical		
I	DC01BC- 1L1	English	5	1	0	6	
	DC01BC- 1C1	Financial Accounting-I	5	1	0	6	
	DC01BC- 1C2	Business Statistics	5	1	0	6	
	DC01BC- 1A1 DC01BC- 1A2 DC01BC- 1A3	English Communication Hindi Kannada	2	0	0	2	
	<b>Total</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>
II	DC01BC- 2A1 DC01BC- 2A2 DC01BC- 2A3	English Hindi Kannada	5	1	0	6	
	DC01BC- 2C1	Financial Accounting-II	5	1	0	6	
	DC01BC- 2C3	Business Law	5	1	0	6	
	DC01BC- 2A4	Environmental Science	2	0	0	2	
	<b>Total</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>
	III	DC01BC- 3L1 DC01BC- 3L2 DC01BC- 3L3	English Hindi Kannada	5	1	0	6
DC01BC- 3C1		Cost Accounting - I	5	1	0	6	
DC01BC- 3C2		Corporate Accounting	5	1	0	6	
DC01BC- 3S1		Computer Application in Business	2	0	0	2	
<b>Total</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>	
IV	DC01BC- 4L1 DC01BC- 4L2 DC01BC- 4L3	English Hindi Kannada	5	1	0	6	
	DC01BC- 4C1	Cost Accounting - II	5	1	0	6	
	DC01BC- 4C2	Financial Management	5	1	0	6	
	<b>Total</b>			<b>15</b>	<b>3</b>	<b>0</b>	<b>18</b>

	DC01BC- 4S1	E-Commerce	2	0	0	2
	<b>Total</b>		<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>
<b>V</b>	DC01BC- 5S1	Entrepreneurship	2	0	0	2
	DC01BC- 5D1.1	(a) Income Tax	5	1	0	6
	DC01BC -5D1.2	(b) Human Resource management				
	DC01BC-5D1.3	(c)Organizational Behaviour				
	DC01BC-5D1.4	d) Management Theory and Practice				
	DC01BC-5D2.1	(a) Management Accounting	5	1	0	6
	DC01BC-5D2.2	(b) Marketing Management				
	DC01BC-5D2.3	(c) Business Environment				
	DC01BC-5D2.4	d) International Business Management				
	DC01BC-5G1	Managerial Economics	5	1	0	6
	<b>Total</b>		<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>
<b>VI</b>	DC01BC- 6S1	Capital Market	2	0	0	2
	DC01BC- 6D1.1	(a) Goods & Services Tax & Customs Duty	5	1	0	6
	DC01BC- 6D1.2	(b) Business Organization & Management				
	DC01BC- 6D1.3	C)Auditing and Corporate Governance				
	DC01BC- 6D1.4	d)Indian Financial System				
	DC01BC- 6D2.1	a) Business Mathematics	5	1	0	6
DC01BC- 6D2.2	b)Principles and					

	<b>DC01BC- 6D2.3</b>	<b>Practice of Banking</b>				
	<b>DC01BC- 6D2.4</b>	<b>c) Corporate Law d) Project Work</b>				
	<b>DC01BC- 6G1</b>	<b>Indian Economy</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>		<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>
<b>Grand total credits of (I,II,III,IV,V and VI Semester )</b>			<b>102</b>	<b>18</b>	<b>0</b>	<b>120</b>

## DC01BC- 1L1 English

### Paper objectives:

- To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.
- To develop the skills of students in public speaking, leadership and journalism.
- To shape the reading habits of the students and turn them into well informed individuals.
- To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

### Learning outcome:

On completion of these courses, a student should be able to:

- Master communication skills in English and speak the language with fluency and accuracy.
- Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- Make academic presentations precisely, logically and effectively and master the skills of academic writing.
- Acquire the ability to understand social issues and concerns.
- Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

### Pedagogy:

Combination of lectures, assignments and group discussion.

### Part A

Prose and Poetry

Prose:

1. The open window- Saki
2. My Financial Career – Stephen Leacock
3. On Saying Please- A G Gardiner

Poetry:

1. Ozymandias – P B Shelley
2. Golden boat- Rabindranath Tagore
3. Sonnet 29- William Shakespeare

### Part B

1. Articles, Prepositions, question tags, Pronoun, Direct and indirect sentences, Active and passive voice, conjunctions, verb
2. Precis writing
3. Phonetics
4. Correction of errors
5. Comprehension
6. Antonyms
7. Synonyms
8. Homonyms
9. One word substitutes
10. Correction of spelling
11. Email correspondence
12. Memorandum, Agendas, Minutes of the meeting

### Reference Books:

- David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.
- N Krishnaswamy .*Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016
- W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012
- B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.
- Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.
- Abrahms, M. H, *A Glossary of Literary Terms*.Prism books :Bangalore: 2 Modernism Peter Childs London: Rutledge, 2008.
- John Peck and Martin Coyle, *A Brief History of English*, Basingstoke: Literature. Palgrave ; 2002.
- K.R.Sreenivasa Iyengar, *Indian Writing in English* : New Delhi, Sterling ; 1984.
- M.K.Naik ,*A History of Indian English*: New Delhi, Sahitya Literature Academi ; 1982.
- A.K.Mehrotra, *A Concise History of Indian* : New Delhi, Permanent Literature in English Black ; 2008.

## DC01BC- 1C1 FINANCIAL ACCOUNTING - I

**Objectives** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

### Unit 1 Theoretical Framework:

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.
- iv. Accounting Process: From recording of a business transaction to preparation of trial balance.

### Unit 2 Depreciation accounts

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

### Unit 3 Financial Statement of Non-Corporate Entities

Final Accounts Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

### Unit 4 Accounting for Hire Purchase and Installment Systems

Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

### Unit 5 Consignment Accounts and Joint Venture

**Consignment:** Meaning . Valuation of Consignment Stock and Abnormal Loss (including higher invoicing)

Journal entries and Ledger accounts in the books of Consignor and Consignee.

**Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

### **Unit 6 Rectification of Errors:**

Classification of Errors, Rectification of Errors: Before Preparing the Trial Balance, After preparing the Trial Balance and before preparing Final Accounts, After preparing the Final Accounts . Rectification in the next Trading period, Profit & Loss Adjustment Account.

### **Suggested Readings**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
11. B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1<sup>st</sup> edn/United Publishers ; 2009
12. R L Gupta, M Radhaswamy : *Financial Accounting*, First Edition : New Delhi; Sulthan Chand and Sons ; 2011
13. S P Jain, K L Narang ; *Advanced Accountancy* ;Volume I, New Delhi, Kalyani Publishers, ; 2012

## DC01BC- 1C2 Business Statistics

### Paper objectives:

- To facilitate the students to understand the fundamentals of Statistics
- To enable students to learn to apply commodity used statistical methods in business contexts and how to interpret analyses performed by others.

### Learning Outcome:

Students will be able to apply commodity used statistical methods in business contexts.

### Pedagogy:

Combination of lectures, assignments and group discussion

### Unit 1 Introduction:

Meaning and definition-functions-scope-construct of statistics classification of data, tabulation of data.

### Unit 2 Measures of Central Tendency and Dispersion:

Mean, Median , Mode, Harmonic mean, Geometric mean Standard Deviation and Coefficient of variation.

### Unit 2 Correlation & Regression:

Karl Pearson's co-efficient of correlation & Spearman's correlation of coefficient. Regression, Lines and equation, properties of regression co-efficient.

### Unit 3 Index Numbers:

Meaning & definition, classification of index numbers.Simple index number using Arithmetic mean. Weighted indices : Laspayre's method, Paasche's method and Fisher's method. consumer price index.

### Unit 4 Time Series-Components of Time Series:

Trend analysis by moving Averages and fitting a straight line Trend using least square method.

### Suggested Reading

- S.P Gupta (2014) Business Mathematics : 40<sup>th</sup> edn, Sulthan Chand & Sons ; New Delhi
- B.V. Raghunandan-(2014) Business Statistics and Mathematics : Vol I, Vol II, B C Road, Vyshanvi Books.
- Rajmohan (2014) Business Statistics and Mathematics, Udupi ; Benak Books.
- P R Vittal ; 2001 Business Statistics; Margham Publications
- M Ragavachary 2017 : Mathematics for Management; M C Graw Hill education.
- Sancheti & Kapoor 2014 Business Mathematics : New Delhi ; Sulthan Chand & Sons.
- B.N.Gupta, (2017) Business Statistics & Elementary Mathematics, 19<sup>th</sup> edn ; Agra ; SBPD Publication.



## **DC01BC- 1A1 English Communications**

Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, notetaking etc. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions. The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

**Unit 1.** Introduction: Theory of Communication, Types and modes of Communication

**Unit 2.** Language of Communication: Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication

**Unit 3:** Speaking Skills: Monologue, Dialogue, Group Discussion, Effective Communication/ Mis- Communication, Interview, Public Speech

**Unit 4:** Reading and Understanding Close Reading, Comprehension Summary, Paraphrasing Analysis and Interpretation Translation(from Indian language to English and vice-versa) Literary/Knowledge Texts

**Unit 5:** Writing Skills, Documenting, Report Writing, Making notes Letter writing Recommended

### **Suggestion Reading**

1. Fluency in English – Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

## DC01BC- 1A2 Hindi

साहित्य से उभरने वाला चिंतन हमे उन्नत स्तर पर ले जाता है जहाँ मनुष्य का कल्याण एवं समृद्धि मात्र भौतिक न रहकर उससे बड़े परिपेक्ष्य की ओर अग्रसर रहता है । इस उद्देश्य से गद्य और काव्य का रचना किया गया है । कोई भी मौलिक काव्य कवि – मानस का प्रतिरूप होता है, उसकी रचना चाहे जितनी अकस्मिकता के साथ हुई हो, वह अपने भीतर कवि के अन्तर्जगत की पूरी झलक सँजोये रहता है, कवि ने शम्बूक को ‘हरिजन’ की अपेक्षा ‘भूमि – पुत्र’ के रूप में शम्बूक ही नहीं सारे मनुष्य भूमि- पुत्र कहलाकर नयी सार्थकता पाने के अधिकारी हैं, इस काव्य में यह भाव कई स्थलों पर व्यक्त हुआ है। कुछ कहानियों के द्वारा विद्यार्थियों की कल्पनाशीलता, क्रियाशीलता को भी विकसित करने प्रयास किया गया है,

जीवन के लिए भाषा और भाषा के लिए व्याकरण महत्वपूर्ण है, इसमें व्याकरण भाग भी सम्मिलित किया गया है। जिससे विद्यार्थियों के व्याकरण संबंधी ज्ञान देने के लिए प्रयास किया गया है।

भोधना विधान : काव्य भाग को गाकर और कहानी भाग को कुछ रोचक बनाकर विद्यार्थियों के ज्ञान बढ़ाने कि प्रयास किया जाता है।

UNIT I - लघु काव्य

१. शम्बूक – जगदीश गुप्त

UNIT II - कहानी

१. छोटा जादूगर – जयशंकर प्रसाद

२. ईद का त्योहार – प्रेमचन्द

३. भोलाराम का जीव – हरिशंकर परसाई

४. गैंग्रीन – अज्ञेय

UNIT III - व्याकरण

१. संज्ञा – भेद

२. सर्वनाम – भेद

३. शब्द – विकारी – अविकारी

४. लिंग – (अन्य लिंग रूप लिखना)

५. वचन – (वचन बदलना)

UNIT IV	-	व्याकरण	
		१. किया	- भेद
		२. किया विशेषण	- भेद
		३. मुहावरे	
		४. पारिभाषिक शब्दावली	- (Technical words)हिन्दी रूप लिखना
		५. हिन्दी में अनुवाद	

संदर्भ ग्रथ :

1. कन्नड भाषा के आधुनिक कवि कुवेंपु के 'शूद्र- तपस्वी लेखक जगदीश गुप्त;
2. शम्बूक , लोक भारती प्रकाशन - इलाहाबाद ०१
3. हिन्दी कहानी का इतिहास - डा. लालचन्द्र गुप्त मंगल, राधाकृष्ण प्रकाशन
4. शैक्षणिक व्याकरण - कृष्णाकुमार गोस्वामी, आलेख प्रकाशन, दिल्ली; 1981 and 2002
5. उपन्यासकार प्रेमचंद - महेश भटनगर, नेशनल पब्लिशिंग हाउस, दिल्ली; 2016

## DC01BC- 1A3 Kannada

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ:

ಕನ್ನಡ ಕಾವ್ಯ ಪರಂಪರೆಯ ವಿವಿಧ ಮಜಲುಗಳನ್ನು ಪರಿಚಯಿಸುವ ರೀತಿಯಲ್ಲಿ ಪಠ್ಯಗಳನ್ನು ಸಿದ್ಧಗೊಳಿಸಲಾಗಿದೆ. ಗದ್ಯ ಮತ್ತು ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡವನ್ನು ಒಳಗೊಂಡಿದೆ. ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿದ್ಯಾರ್ಥಿಗಳು ಜೀವನಕ್ಕೆ ಪೂರಕವಾದ ಹೊಸ ಹೊಸ ಪಠ್ಯಗಳನ್ನು ಅಧ್ಯಯನ ಮಾಡುವುದರೊಂದಿಗೆ, ಆಧುನಿಕ ಆಗು ಹೋಗುಗಳ ಅನುಭವಗಳಿಗೆ ತಮ್ಮ ಮನಸ್ಸನ್ನು ತೆರೆದುಕೊಳ್ಳುವಂತಾಗಬೇಕು ಎಂಬುವುದು ಇಲ್ಲಿಯ ಉದ್ದೇಶ.

ಬೋಧನಾ ವಿಧಾನ:

ಕಾವ್ಯಭಾಗವನ್ನು ಹಾಡುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಉಂಟು ಮಾಡುವುದು. ಹಾಗೆಯೇ ಗದ್ಯ ಮತ್ತು ಕಾವ್ಯಭಾಗವನ್ನು ವಿಮರ್ಶಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿಯನ್ನು ಉಂಟು ಮಾಡಿಸಿ ಅರ್ಥಮಾಡಿಸುವುದು. ಸೆಮಿನಾರ್, ಕೆಲವೊಂದು ವಿಷಯವನ್ನು ಪ್ರೊಜೆಕ್ಟ್ ಮೂಲಕ ಇನ್ನೂ ಸಮರ್ಪಕವಾಗಿ ತಿಳಿಸಿಕೊಡುವುದು, ಪ್ರಶ್ನೆ ಕೇಳುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ಪರೀಕ್ಷಿಸಿಕೊಳ್ಳುವುದು.

ಗದ್ಯ ಭಾಗ:

- ಜಪಾನೀಯರ ಬಿಸಿನೆಸ್ ಸ್ಟೈಲ್ - ಜಯದೇವ ಪ್ರಸಾದ್ ಮೊಳೆಯಾರ್
- ಕಿವುಡ ನಾಯಿಯಾದ ಪ್ರಸಂಗ - ಕುಂ ವೀರಭದ್ರಪ್ಪ
- ಅಕ್ಷರಸಂತ ಹರೇಕಳ ಹಾಜಬ್ಬ - ಇಸ್ಮತ್ ಫಜೀರ್
- ಹಸಿರು-ಉಸಿರು - ಮುಚ್ಚುವ ತೆರೆಯುವ ಹಸುರೊಳಗಡೆ ರೈತ ಮನಸ್ಸು - ನರೇಂದ್ರ ರೈ ದೇಲರ್
- ಪ್ರಕೃತಿಯೊಂದಿಗೆ ಅನುಸಂಧಾನ - ನಾ.ಡಿಸೋಜ
- ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ - ವ್ಯಾವಹಾರಿಕ ಕನ್ನಡ

ಕಾವ್ಯ ಭಾಗ:

- ವಚನಗಳು-ಬಸವಣ್ಣ
- ಧರ್ಮಯುದ್ಧ - ರತ್ನಾಕರವರ್ಣಿ
- ಅವ್ವ - ಪಿ. ಲಂಕೇಶ್
- ತವರೂರ ಮನಿ ನೋಡ ಬಂದೆ - ಜನಪದ ಗೀತೆ
- ಮಾನವನಾಸೆಗೆ ಕೊನೆ ಎಲ್ಲಿ? - ಚಿ.ಉದಯಶಂಕರ್
- ಸಂತೆ - ಸಿದ್ಧಲಿಂಗಯ್ಯ

ಗದ್ಯ ಭಾಗ:

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

- ಜಯದೇವ ಪ್ರಸಾದ್ ಮೊಳೆಯಾರ್, ಜಪಾನೀಯರ ಬಿಸಿನೆಸ್ ಸ್ಟೈಲ್ : ಪತ್ರಿಕೋದ್ಯಮ' ಕರ್ನಾಟಕ ಸರಕಾರ ; 2007.

- ಕುಂ. ವೀರಭದ್ರಪ್ಪ, ಕಿವುಡ ನಾಯಿಯಾದ ಪ್ರಸಂಗ ಕುಂ. ವೀರಭದ್ರಪ್ಪರ ಜನಪ್ರಿಯ ಕಥೆಗಳು : ಸಂವಹನ ಪ್ರಕಾಶನ ; 1993.
- ಇಸ್ಮತ್ ಫಜೀರ್, ಅಕ್ಷರಸಂತ ಹರೇಕಳ ಹಾಜಬ್ಬ ಅಪರೂಪದ ಸಮಾಜ ಸೇವಕ ಹರೇಕಳ ಹಾಜಬ್ಬ;2011.
- ನರೇಂದ್ರ ರೈ ದೇಲರ್, ಹಸಿರು-ಉಸಿರು - ಮುಚ್ಚುವ ತೆರೆಯುವ ಹಸುರೊಳಗಡೆ ರೈತ ಮನಸ್ಸು : ಕನಸು ಪ್ರಕಾಶನ ; 2015.
- ನಾ.ಡಿಸೋಜ, ಪ್ರಕೃತಿಯೊಂದಿಗೆ ಅನುಸಂಧಾನ ಹುತ್ತರಿ : ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ ; 2013
- ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ - ವ್ಯಾವಹಾರಿಕ ಕನ್ನಡ - ಕನ್ನಡ ಪತ್ರ ವ್ಯವಹಾರ ; 2010.

ಪದ್ಯ ಭಾಗ:

- ಬಸವಣ್ಣ, ವಚನಗಳು - ಬಸವಣ್ಣನ ವಚನಗಳ : ಗಣೇಶ ಪ್ರಕಾಶನ ಗದಗ ; 2004.
- ಸಿ.ಆರ್.ಕಮಲಮ್ಮ, ಧರ್ಮಯುದ್ಧ, ರತ್ನಾಕರವರ್ಣಿ, ಭರತೇಶ ವೈಭವ, ಹಂಪನಾ, ಅತ್ತಿಮುಬ್ಬೆ ಪ್ರಕಾಶನ : ಬೆಂಗಳೂರು ; 1967.
- ಪಿ. ಲಂಕೇಶ್ ,ಅವ್ವ : ಪ್ರಕಟಣೆಯ ವರ್ಷ; 2002.
- ಜನಪದ ಗೀತೆ , ತವರೂರ ಮನಿ ನೋಡ ಬಂದೆ : ಮೇವಿ ಪ್ರಕಾಶನ ; 1988.
- ಚಿ.ಉದಯಶಂಕರ್, ಮಾನವನಾಸೆಗೆ ಕೊನೆ ಎಲ್ಲಿ? 'ಗಿರಿಕನ್ಯೆ' ಚಲನಚಿತ್ರ ; 1977.
- ಸಿದ್ದಲಿಂಗಯ್ಯ, ಸಂತೆ ಶತಮಾನದ ಕಾವ್ಯ :ಕರ್ನಾಟಕ ಸಾಹಿತ್ಯ ಅಕಾಡೆಮಿ, ಬೆಂಗಳೂರು ; 2011.

## DC01BC- 2A1 English

### Paper objective

- To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language.
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- To shape the reading habits of the students and turn them into well informed individuals.
- To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

### Learning outcome

On completion of these courses, a student should be able to:

- Master communication skills in English and speak the language with fluency and accuracy.
- Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- Make academic presentations precisely, logically and effectively and master the skills of academic writing.
- Acquire the ability to understand social issues and concerns.
- Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, , producing corporate films and documentaries.

### Pedagogy:

Combination of lectures, assignments and group discussion

### Part A

Prose:

1. The Town Week- E V Lucas
2. Why I want a wife – Judy Brady
3. Childhood- Ismat Chughtai

Poetry:

1. Ballad of Father Gilligan –W B Yeats
2. Punishment in the Kindergarten – Kamala Das
3. No men are foreign- James Kirkup

## Part B

### Grammar

1. Transformation of sentences: Simple, compound, complex, assertive, interrogative
2. Essay
3. Creative Writing
4. Note Making
5. Interview
6. Flow chart
7. Antonyms
8. Synonyms
9. Homonyms
10. One word substitutes
11. Correction of spellings
12. Letter- Application with CV

### Reference Books

- David Green, *Contemporary English Grammar Structures and Composition*, Macmillan
- N Krishnaswamy, *Modern English* (Published by Macmillan).
- W H Hudson, *An Outline History of English Literature*
- B. Prasad, *A Background to the Study of English Literature*, rev. ed. 3. Delhi: Macmillan, 2008.
- Lawrence Venuti Translation Studies : *A Reader New York* : Routledge, 2000.
- Abrahms, M. H, *A Glossary of Literary Terms*. Bangalore: Prism 2 Modernism Peter Childs London: Rutledge ; 2008.
- John Peck and Martin Coyle, *A Brief History of English*. Basingstoke: Literature. Palgrave, 2002
- K.R.Sreenivasa Iyengar, *Indian Writing in English* Delhi, Sterling ; 1984.
- M.K.Naik, *A History of Indian English*, New Delhi, Sahitya Literature Academi, 1982.
- A.K.Mehrotra. *A Concise History of Indian Delhi*, Permanent Literature in English Black, 2008.
- Satyanarain Singh, *Selected one act plays compiled:* Laxmi Publications Pvt Ltd, New Delhi ; 2008

## DC01BC- 2A2 Hindi

उद्देश :

विद्यार्थियों को कहानी द्वारा पठ्य को कौतुहल, विस्मय, जिज्ञास, कियाशीलता एवं सृजनात्मक को विकसित करने के लिए साथ में हिन्दी भाषा के प्रति प्रेम उत्पन्न करने के उद्देश्य से इसे संकलित किया गया है।

भोधना विधान :

कहानी सुनाकर विद्यार्थियों को पाठ पढ़ाते हैं, कुछ उदाहरण के रूप में जिवन मेम हर दिन घटनेवाले घटना बताकर पढ़ाते हैं।

UNIT I – गद्य

- |                   |   |                           |
|-------------------|---|---------------------------|
| १. पहिला सफेद बाल | – | हरिशंकर परसाई             |
| २. आदमी का बच्चा  | – | यशपाल                     |
| ३. श्मशान         | – | मन्नू भण्डारी (संलाप)     |
| ४. घर लौटते हुए   | – | हरिवंशराय बच्चन (आत्मकथा) |

UNIT II – गद्य

- |                       |   |                        |
|-----------------------|---|------------------------|
| १. पूस की रात         | – | प्रेमचंद               |
| २. श्रीनिवास रामानुजन | – | बालशौरि रेड्डी (जीवनी) |
| ३. चीफ की दावत        | – | डा.भीष्म साहनी         |
| ४. गिल्लू             | – | महादेवी वर्मा          |

UNIT III - व्याकरण

- |  |   |     |
|--|---|-----|
| १. काल   | – | भेद |
| २. वाच्य   | – | भेद |
| ३. विशेषण  | – | भेद |
| ४. वाक्य शुद्धीकरण (पठित व्याकरण विभाग से, सिर्फ एक गलती दे वाक्य) |   |     |
| ५. प्रशासनिक शब्दावली (Administrative words) हिन्दी रूप लिखना      |   |     |

UNIT IV – व्याकरण



१. सम्बन्धबोधक
२. समुच्चय बोधक
३. विस्मयादिबोधक
४. पद परिचय
५. हिन्दी में अनुवाद(A Passage from English/Kannada to Hindi)

संदर्भ ग्रंथ :

कहानी सुनाकर विद्यार्थियों को पाठ पढ़ाते हैं, कुछ उदाहरण को रूप में जीवन में हर दिन घटनेवाले घटना को बताकर पढ़ाते हैं।

संदर्भ ग्रंथ :

१. कथाकार प्रेमचंद – रामदरस मिश्र और 'ज्ञानचक्र गुप्त, नेशनल पब्लिशिंग
२. शैक्षणिक व्याकरण – कृष्णाकुमार गोस्वामी, आलेख प्रकाशन, दिल्ली.

## DC01BC- 2A3 Kannada

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ

ನೈತಿಕ ನಿಯಮಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ವಚನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಳ್ಳಲಾಗಿದೆ. ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ಹೆಚ್ಚಿಸುವುದು. ಆರೋಗ್ಯಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತಹ ಗದ್ಯಭಾಗಗಳು. ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡದಲ್ಲಿ ಜಾಹೀರಾತಿನ ಬಗ್ಗೆ ಉಲ್ಲೇಖಿಸಿದೆ.

ಬೋಧನಾ ವಿಧಾನ

ಕಾವ್ಯಭಾಗವನ್ನು ಹಾಡುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಉಂಟು ಮಾಡುವುದು. ಹಾಗೆಯೇ ಗದ್ಯ ಮತ್ತು ಕಾವ್ಯಭಾಗವನ್ನು ವಿಮರ್ಶಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿಯನ್ನು ಉಂಟು ಮಾಡಿಸಿ ಅರ್ಥಮಾಡಿಸುವುದು. ಸೆಮಿನಾರ್, ಕೆಲವೊಂದು ವಿಷಯವನ್ನು ಪ್ರೊಜೆಕ್ಟ್ ಮೂಲಕ ಇನ್ನೂ ಸಮರ್ಪಕವಾಗಿ ತಿಳಿಸಿಕೊಡುವುದು, ಪ್ರಶ್ನೆ ಕೇಳುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ಪರೀಕ್ಷಿಸಿಕೊಳ್ಳುವುದು.

ಗದ್ಯ ಭಾಗ

1. ನೋಂಬು - ಫಕೀರ್ ಮುಹಮ್ಮದ್ ಕಟ್ಟಾಡಿ
2. ಮುದ್ದು ಬೆಕ್ಕುಗಳ ಮೋಹಕ ಲೋಕ - ನಾಗೇಶ ಹೆಗಡೆ
3. ಕಷ್ಟಗಳ ದೀವಾರ ಕೆಡವಿ ಸುಖದ ಸೌಧ ಕಟ್ಟಿದ ದತ್ತಾ - ಎ.ಆರ್. ಮಣಿಕಾಂತ್
4. ಕ್ಯಾನ್ಸರ್ (ಅರ್ಬುದ ರೋಗ) ನಿವಾರಕಗಳಾಗಿ ನೈಸರ್ಗಿಕ ರಾಸಾಯನಿಕಗಳು - ಪ್ರೊ. ಬಿ.ಕೆ. ಸರೋಜಿನಿ
5. ಪ್ರತೀಕಾರ - ಪ್ರಹ್ಲಾದ್ ಅಗಸನಕಟ್ಟೆ
6. ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ - ಮಾರುಕಟ್ಟೆ ನಿರ್ವಹಣೆಯಲ್ಲಿ ಜಾಹೀರಾತುಗಳ ಪಾತ್ರ

ಕಾವ್ಯ ಭಾಗ:

1. ಚಂದ್ರಹಾಸನ ಪ್ರಸಂಗ - ಲಕ್ಷ್ಮೀಶ
2. ವಚನಗಳು - ಅಕ್ಕಮಹಾದೇವಿ
3. ಅಡುಗೆ ಮನೆಯ ಹುಡುಗಿ - ವೈದೇಹಿ
4. ಆರು ಹಿತವರು ನಿನಗೆ - ಪುರಂದರದಾಸ
5. ಮಾಸ್ತಿ - ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮದ್
6. ಕಾವೇರಿ ಸ್ನಾನ - ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ

## ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

### ಗದ್ಯ ಭಾಗ

7. ನೋಂಬು - ಫಕೀರ್ ಮುಹಮ್ಮದ್ ಕಟ್ಟಾಡಿ - ನೋಂಬು ಕಥಾ ಸಂಕಲನ - 2013, ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
8. ಮುದ್ದು ಬೆಕ್ಕುಗಳ ಮೋಹಕ ಲೋಕ - ನಾಗೇಶ ಹೆಗಡೆ - ನಮ್ಮೊಳಗಿನ ಬ್ರಹ್ಮಾಂಡ - 2013 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
9. ಕಷ್ಟಗಳ ದೀವಾರ್ ಕೆಡವಿ ಸುಖದ ಸೌಧ ಕಟ್ಟಿದ ದತ್ತಾ - ಎ.ಆರ್. ಮಣಿಕಾಂತ್ - 2013 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
10. ಕ್ಯಾನ್ಸರ್ (ಅರ್ಬುದ ರೋಗ) ನಿವಾರಕಗಳಾಗಿ ನೈಸರ್ಗಿಕ ರಾಸಾಯನಿಕಗಳು - ಪ್ರೊ. ಬಿ.ಕೆ. ಸರೋಜಿನಿ - 2016.
11. ಪ್ರತೀಕಾರ - ಪ್ರಹ್ಲಾದ್ ಅಗಸನಕಟ್ಟೆ - ನುಡಿವಣಿ - 2013.
12. ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ - ಮಾರುಕಟ್ಟೆ ನಿರ್ವಹಣೆಯಲ್ಲಿ ಜಾಹೀರಾತುಗಳ ಪಾತ್ರ - ಹುತ್ತರಿ - 2013 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.

### ಪದ್ಯ ಭಾಗ

7. ಚಂದ್ರಹಾಸನ ಪ್ರಸಂಗ - ಲಕ್ಷ್ಮೀಶ - ಜೈಮಿನಿ ಭಾರತ - 1999 - ಚೇತನ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು.
8. ವಚನಗಳು - ಅಕ್ಕಮಹಾದೇವಿ - ಅಕ್ಕಮಹಾದೇವಿಯ ವಚನಗಳು - ಐಕ್ಯಗಾನ - 2013 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
9. ಅಡುಗೆ ಮನೆಯ ಹುಡುಗಿ - ವೈದೇಹಿ - 'ಬಿಂದಿಗೆ' ಕವನ ಸಂಕಲನ - 1990 - ಅಕ್ಷರ ಪ್ರಕಾಶನ.
10. ಆರು ಹಿತವರು ನಿನಗೆ - ಪುರಂದರದಾಸ - ಕೀರ್ತನೆಕಾರರ ಕೃತಿಗಳು - ಕರ್ನಾಟಕ ಸರಕಾರದ ಕನ್ನಡ ಸಂಸ್ಕೃತಿ ಇಲಾಖೆ - 1999.
11. ಮಾಸ್ತಿ - ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮದ್ - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ - ಗಿಳಿವಿಂಡು - 2013.
12. ಕಾವೇರಿ ಸ್ನಾನ - ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ - ಗಿಳಿವಿಂಡು - 2013.

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## DC01BC- 2C1 Financial Accounting-II

**Objectives** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

### Unit 1 Branch Accounts and Departmental Accounts

**Branch Accounts** Dependent Branches (Including Higher Invoicing): Problems on Debtors Method and Stock and Debtors Method.

Independent Branches: Incorporating Entries- Preparation of Columnar Trading and Profit & Loss Account and Consolidated Balance Sheet in the books of Head Office (Excluding Foreign Branches)

### Departmental Accounts

Introduction – Meaning – objectives of Departmental Accounts –Calculation of Departmental purchases- Inter Departmental transfer at cost price- selling price- Dual pricing – Preparation of Balance Sheet.

### Unit 2 Partnership Accounts: Admission and Retirement of a Partner and Admission cum Retirement

**Admission of a Partner** Meaning, goodwill treatment, revaluation of assets and liabilities, new profit sharing ratio, Reserves etc created out of profits, capitals of partners to be proportionate to profit sharing ratio.

**Retirement of a Partner** Meaning, treatment of goodwill, revaluation of assets and liabilities, payment of retiring partners loan, purchase of retiring partners share by the remaining partners, a share of profits for the retiring partner.

### Admission cum Retirement

### Unit 3 Partnership Accounts Death of a Partner and Dissolution of Partnership Firms

**Death of a Partner** Joint Life Policy and Individual Policies.

**Dissolution of Partnership Firms:** (Excluding Garner Vs Murray) Simple Dissolution. Insolvency (Capital loss to be borne in the agreed ratios).

### Unit 4 Partnership Accounts: Sale of Partnership Firm to a Limited Company

Entries in the Firm, gradual realization of Assets and Piece Meal distribution of cash (Proportionate Capital Method only)

**Unit 5 Final Accounts of Non- Trading Concerns:** Meaning and Treatment of Revenue and Capital items, Preparation of Income and Expenditure Account and the Balance Sheet with the given Receipts and Payments Accounts and other information.

**Suggested Readings**

- Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.
- Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
- Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- Tulsian, P.C. Financial Accounting, Pearson Education.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1<sup>st</sup> edn/United Publishers ; 2009
- R L Gupta, M Radhaswamy : *Financial Accounting*, First Edition : New Delhi; Sulthan Chand and Sons ; 2011
- S P Jain, K L Narang ; *Advanced Accountancy* ;Volume I, New Delhi, Kalyani Publishers, ; 2012

## **DC01BC- 2C3 Business Law**

### **Paper objective**

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

### **Learning outcome**

- To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.
- To familiarize the student with certain statutes that may apply in business context.

### **Pedagogy**

Combination of lectures, assignments, exercise and group discussion.

### **Unit 1 The Indian Contract Act 1872 General principle of law of Contract**

- Contract- meaning, characteristics and kinds
- Essentials of a valid contract-Offer and Acceptance
- Offer :legal rules as to offer
- Acceptance: legal rules as to

### **Unit 2 Consideration, contractual capacity, free consent**

Lawful consideration-Meaning, legal rules, privity of contract( stranger to contract) with exceptions. Exceptions to the rule ‘no consideration no contract’, Capacity to contract- Persons Disqualified from contracting, Effects of Minor’s agreement Free Consent-Meaning and essentials of coercion, Undue influence, Fraud and misrepresentation,: Mistake- Mistake of Law, Mistake of fact, Bilateral and Unilateral Mistake (meaning).

### **Unit 3 Lawful Object, Contingent Contract and Quasi Contract**

Lawful Object- Meaning, Agreements Opposed to Public Policy, Wagering Agreements Contingent Contract- meaning and Rules, Distinction between Wager and Contingent Contract. Quasi Contract- Meaning and Circumstances, Discharge of Contract- meaning and various modes of Discharge, Remedies for the Breach of Contract.

### **Unit V : The Indian Contract Act, 1872: Special Contract**

- Contract of Indemnity and Guarantee difference between a contract of indemnity and contract of guarantee,

- Contract of Bailment and Pledge- duties and rights of Bailor and Bailee
- Finder of goods
- Contract of Agency meaning, mode, duties and rights of agent and principal, personal liability of agent, termination of agency.

#### **Unit V : The Sale of Goods Act ,1930**

- Contract of sale, meaning and difference between sale and agreement to sell
- Conditions and Warranties
- Transfer of ownership in goods including sale by non- owners
- Performance of contract of sale
- Unpaid seller- meaning and rights of an unpaid seller against the goods and the buyer
- Auction sale

#### **Unit VI: The Information Technology Act 2000**

- Definitions under the Act
- Digital signature
- Electronic governance
- Attribution , Acknowledgment and Dispatch of electronic records
- Regulation of certifying authorities
- Digital signatures certificates
- Duties of subscribers
- Appellate Tribunal
- Offences

#### **Suggested Readings**

- Kapoor N.D, (2015), Elements of Mercantile Law, Delhi, Sultan Chand & Sons.
- Avatar Singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
- M.C Shukla. Mercantile Law: S Chand & Co; 2010.
- SN Maheshwari and SK Maheshwari. Business Law:National Publishing House, New Delhi
- Information Technology Rules 3000 with information technology Act 3000, New Delhi, Taxmann Publications Pvt.

## DC01BC- 2A4 Environmental Science

### Unit 1 Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

### Unit 2 Ecosystems

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :
  - a) Forest ecosystem
  - b) Grassland ecosystem
  - c) Desert ecosystem
  - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### Unit 3 Natural Resources: Renewable and Non-renewable Resources

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

### Unit 4 Biodiversity and Conservation

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.



## **Unit 5 Environmental Pollution**

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.

## **Unit 6 Environmental Policies & Practices**

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

## **Unit 7 Human Communities and the Environment**

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

## **Unit 8 Field work**

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems -pond, river, Delhi Ridge, etc.

## Suggested Readings

- Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
- Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36-37.
- McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
- McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
- Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
- Raven, P.H., Hassenzuhl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India. Tripathi 1992*.
- Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
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- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
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## **DC01BC- 3L1 English**

### **Paper objectives**

- To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.
- To develop the skills of students in public speaking, leadership and journalism.
- To shape the reading habits of the students and turn them into well informed individuals.
- To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

### **Learning outcome**

On completion of these courses, a student should be able to:

- Master communication skills in English and speak the language with fluency and accuracy.
- Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- Make academic presentations precisely, logically and effectively and master the skills of academic writing.
- Acquire the ability to understand social issues and concerns.
- Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Part A**

#### **Novel**

- Mill on the Floss: George Eliot

## Part B

### Grammar

1. Punctuation
2. Dialogue Writing
3. Bibliography
4. Interpretation of Notices

### Suggested Readings

- David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.
- N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016
- W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012
- B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.
- Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.
- John Peck and Martin Coyle, *A Brief History of English*, Basingstoke: Literature. Palgrave ; 2002.
- Abrahms, M. H, *A Glossary of Literary Terms*. Prism books : Bangalore: 2 Modernism Peter Childs London: Rutledge, 2008.
- A Brief History of English John Peck and Martin Coyle. Basingstoke: Literature. Palgrave, 2002.
- K.R.Sreenivasa Iyengar, *Indian Writing in English* : New Delhi, Sterling ; 1984.
- M.K.Naik , *A History of Indian English* : New Delhi, Sahitya Literature Academi ; 1982.
- A.K.Mehrotra, *A Concise History of Indian* : New Delhi, Permanent Literature in English Black ; 2008.
- Satyanarain, *Selected one act plays: Laxmi publications pvt ltd ; Bangalore ; 2017*

## DC01BC- 3L2 Hindi

उद्देश्य : पद्य भाग में मध्ययुगीन काव्य – कबीर दास, सूरदास, रहीम और मीराबाई जी की रचनाओं के साथ आधुनिक कविता का भी पाठ्यपुस्तक में सम्मिलित किया गया है, “भखप्रसाद जी से रचित उपन्यास भी सम्मिलित किया गया। कविताओं के ययन मे विशेष रूप से ध्यान रखा गया है । कविताएँ सरल, और ज्ञानवर्धक है ।

भोधना विधान : काव्य भाग को गा कर और उपन्यास को कहाने के रूप में प्रस्तुत करते है ।

UNIT I – मध्यकालीन काव्य

१. कबीर दास-दोहा
२. सूरदास के पद
३. कविवर रहीम
४. मीराबाई की पदावली

UNIT II – आधुनिक कविता

- |                              |   |                                 |
|------------------------------|---|---------------------------------|
| १. पवन 'दूत                  | – | पं.अयोध्यासिंह उपाध्याय "हरिऔध" |
| २. मुधुशाला                  | – | हरिवंशराय 'बच्चन'               |
| ३. एक वृक्ष की हत्या         | – | कुँवर नारायण)                   |
| ४. अकाल और उसके बाद : मास्टर | – | नागार्जुन                       |

UNIT III – उपन्यास

१. गंगामैया – भैरवप्रसाद गुप्त (पृ : १ से ५६)

UNIT IV – १. गंगामैया – भैरवप्रसाद गुप्त (पृ : ५६ से अंत तक)

संदर्भ ग्रंथ ।

1. डा. मनमोहन गौतम, सुर की काव्य कला : चांद एण्ड कंपनी, रामनगर, नईदिल्ली; 2013
2. डा. विजयेन्द्र स्नातक, मध्यकालीन काव्य : राधाकृष्ण प्रकाशन, दिल्ली; 2012

## DC01BC- 3L3 Kannada

ಪದ್ಯಭಾಗದ ಉದ್ದೇಶ:

ನಡುಗನ್ನಡವನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪರಿಚಯಿಸುವುದು. ಗದ್ಯಭಾಗದಲ್ಲಿ ಜಾತಿ ಬೇಧಭಾವ ಮಾಡಬಾರದು ಎಂದು ಹೇಳಲಾಗಿದೆ. ದಲಿತರ ನೋವಿನ ಬಗ್ಗೆ ವಿವರಣೆ ಇದೆ. ಪದ್ಯಭಾಗದಲ್ಲಿ ಕೊಟ್ಟ ಮಾತಿಗೆ ತಪ್ಪಬಾರದು ಎಂಬ ಉಲ್ಲೇಖವಿದೆ. ಚೋಮನದುಡಿ ಕಾದಂಬರಿಯಲ್ಲಿ ಕೆಳವರ್ಗದವರಿಗೆ ನೆಲೆಯಿಲ್ಲ ಎಂಬ ವಿವರಣೆ ಇದೆ.

ಬೋಧನಾ ವಿಧಾನ:

ಕಾವ್ಯಭಾಗವನ್ನು ಹಾಡುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಉಂಟು ಮಾಡುವುದು. ಹಾಗೆಯೇ ಗದ್ಯ ಮತ್ತು ಕಾವ್ಯಭಾಗವನ್ನು ವಿಮರ್ಶಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಆಸಕ್ತಿಯನ್ನು ಉಂಟು ಮಾಡಿಸಿ ಅರ್ಥಮಾಡಿಸುವುದು. ಸೆಮಿನಾರ್, ಕೆಲವೊಂದು ವಿಷಯವನ್ನು ಪ್ರೊಜೆಕ್ಟ್ ಮೂಲಕ ಇನ್ನೂ ಸಮರ್ಪಕವಾಗಿ ತಿಳಿಸಿಕೊಡುವುದು, ಪ್ರಶ್ನೆ ಕೇಳುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ಜ್ಞಾನವನ್ನು ಪರೀಕ್ಷಿಸಿಕೊಳ್ಳುವುದು.

ಗದ್ಯ ಭಾಗ:

- ಕ್ಯಾನ್‌ವಾಸ್ ಕಾಟ್ ಮತ್ತು ದೆವ್ವದ ಕಾಟಿ - ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ
- ಕಥೆ - ಮನುಷ್ಯರು- ಹಂಝು ಮಲಾರ್
- ಸಣ್ಣ ಕತೆ - ಅಮಾಸ - ದೇವನೂರು ಮಹಾದೇವ
- ಸೂಫಿ ಪಂಥ - ಡಾ.ಇಸ್ಮಾಯಿಲ್. ಎನ್
- ಕಾದಂಬರಿ - ಚೋಮನದುಡಿ (ಶಿವರಾಮ ಕಾರಂತ)

ಕಾವ್ಯ ಭಾಗ:

- ಬಾಳೊಂದು ವಿಜಯದ ಬೀಡು - ಎಸ್.ವಿ. ಪರಮೇಶ್ವರ ಭಟ್ಟ
- ಮೊಲದ ಕೋಡಾದುದು ಸೊಗಂ - ಕುವೆಂಪು
- ದೇವನೊಲಿದಾತನೇ ಜಾತ - ಸರ್ವಜ್ಞ
- ಕಣಿವೆಯ ಮುದುಕ - ಪ್ರ.ತಿ. ನರಸಿಂಹಾಚಾರ್
- ತುಪ್ಪೇಱಿದ ದರ್ಪಣದೊಳ್ ಪಜ್ಜಳಿಸಲಾರ್ಪದೇ ಪ್ರತಿಬಿಂಬಂ - ಜನ್ನ
- ವಸಿಷ್ಠ ವಿಶ್ವಾಮಿತ್ರರ ಸಂವಾದ - ರಾಘವಾಂಕ

## ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

### ಗದ್ಯ ಭಾಗ:

- ಕ್ಯಾನ್‌ವಾಸ್ ಕಾಟ್ ಮತ್ತು ದೆವ್ವದ ಕಾಟ - ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ - ಅಣ್ಣನ ನೆನಪು - ಪಡಿಮಂಚ - 2010.
- ಕಥೆ - ಮನುಷ್ಯರು - ಹಂಝು ಮಲಾರ್ - 2012.
- ಸಣ್ಣ ಕತೆ - ಅಮಾಸ - ದೇವನೂರು ಮಹಾದೇವ - 2001.
- ಸೂಫಿ ಪಂಥ - ಡಾ.ಇಸ್ಮಾಯಿಲ್. ಎನ್ - ಕನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ಪ್ರತಿಬಿಂಬಿತವಾದ ಇಸ್ಲಾಂ ಸಂಸ್ಕೃತಿ (ಶಮಾ ಪ್ರಕಾಶನ) - 2007.
- ಕಾದಂಬರಿ - ಜೋಮನದುಡಿ (ಶಿವರಾಮ ಕಾರಂತ) - ಜಿ.ಪಿ. ಅಶೋಕ - 1933.

### ಪದ್ಯ ಭಾಗ:

- ಬಾಳೊಂದು ವಿಜಯದ ಬೀಡು - ಎಸ್.ವಿ. ಪರಮೇಶ್ವರ ಭಟ್ಟ - 2013 - ಐಕ್ಯಗಾನ - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
- ಮೊಲದ ಕೋಡಾದುದು ಸೊಗಂ - ಕುವೆಂಪು - ವಿಮರ್ಶೆಯ ದಾರಿ - ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ - 2013.
- ದೇವನೊಲಿದಾತನೇ ಜಾತ - ಸರ್ವಜ್ಞ - ಸರ್ವಜ್ಞನ ವಚನಗಳು - 2010 - ಲಲಿತ ಪ್ರಕಾಶನ, ಹುಬ್ಬಳ್ಳಿ.
- ಕಣಿವೆಯ ಮುದುಕ - ಪ್ರ.ತಿ. ನರಸಿಂಹಾಚಾರ್ - ಹಣತೆ ಕವನ ಸಂಕಲನ - 2014.
- ತುಪ್ಪೇಱಿದ ದರ್ಪಣದೊಳ್ ಪಜ್ಜಳಿಸಲಾರ್ಪದೇ ಪ್ರತಿಬಿಂಬಂ - ಜನ್ನ - ಯಶೋಧರ ಚರಿತೆ - ಅಕ್ಷರ ಪ್ರಕಾಶನ - 2009.
- ವಸಿಷ್ಠ ವಿಶ್ವಾಮಿತ್ರರ ಸಂವಾದ - ರಾಘವಾಂಕ - ಹರಿಶ್ಚಂದ್ರ ಕಾವ್ಯ - 1986 - ಡಾ| ವಿ.ಕೆ. ಮೂರ್ತಿ, ಮೈಸೂರು.

## **DC01BC- 3C1 Cost Accounting- I**

### **Paper objectives**

- To provide adequate knowledge about the various aspects of cost accounting.
- To facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

### **Learning Outcome**

- To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
- To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
- To enable the students to assess and understand cost incurred in manufacture of product or service.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Basic Concepts**

Meaning and definition: Cost, costing, cost accounting, cost accountancy, Objectives of cost accounting, Limitations of Financial accounting. Relationship between Cost accounting and financial accounting, Advantages of cost accounting, Systems, Methods and Techniques of cost accounting, Cost unit and cost centre. Classification of costs on the basis of elements, functions and behaviour.

### **Unit 2 Cost Sheet**

Cost sheet- Tenders & Quotations.

### **Unit 3 Material Control**

Material control: Meaning and objectives

Purchase procedure, Pricing of material purchases-simple problems.

Stores control-Meaning-Types of stores.

Inventory control-Meaning and techniques. Fixation of stock levels- Economic Order Quantity- ABC Analysis.



Physical stock verification: Periodical and continuous stock verification-merits.

Problems on stock levels, EOQ and Bin card.

Methods of pricing the material issues only Problems on FIFO and Weighted Average Methods.

#### **Unit 4 Labour**

Labour: Meaning-Direct and Indirect labour.

Time keeping and Time booking-Meaning and objectives.

Idle time and Overtime: Causes and control.

Labour Turnover: Meaning, causes and measurement of labour turnover.

Systems of wage payment- Theory and problems:

Time wage: Merits and demerits.

Piece rate system: Merits and demerits.

Taylor.s differential piece rate system.

Halsey.s Incentive plan.

Rowan.s Incentive plan.

#### **Unit 5 Overheads**

Collections and classification of overheads- Allocation and Apportionment – Primary distribution- Secondary distribution – Re apportionment of service department cost to production department, Absorption of overheads- methods- percentage of Direct Material cost- Direct labour cost-Prime cost- Direct labor Hour Rate and machine hour rate.

#### **Unit 6 Reconciliation of Cost and Financial Accounting**

Need for Reconciliation- Reasons for differences in Profits- Problems on Preparation of Reconciliation statement and memoranda.

### **Suggested Readings**

- Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009
- Khan M Y, Jain P K, *Management Accounting, Text Problems & Cases*, New Delhi, Mcgrow Hill (India) Pvt Ltd ; 2014
- Raman B S, *Cost Accounting*, Mangalore, United Publishers ; 2012
- Jain S P, Narang K L, *Cost Accounting, Principles & Practice*, New Delhi, Kalyani Publishers ; 2012
- Banerjee Bhabatosh, *Cost Accounting Theory & Practice*, New Delhi, PHI Learning Pvt Ltd, 2014.
- Adiga K.S, *Cost and Management Accounting*, Udupi, Shubha Prakashan ; 2016
- Arora M.N., *Cost and Management Accounting (Theory, Problems and Solution)*, Mumbai, Himalaya Publishing House ; 2015
- Ravi M Kishore, *Cost and Management Accounting: Text and Cases (5<sup>th</sup> edition)*, New Delhi, Taxman Publishing ; 2011
- Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

## **DC01BC- 3C2 Corporate Accounting**

**Objectives** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements. Contents

### **Unit 1 Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

### **Unit 2 Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

**Unit 3** Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only

### **Unit 4 Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

### **Unit 5 Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

### **Unit 6 Accounts of Banking Companies**

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

### **Unit 7 Cash Flow Statement**

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

### **Suggested Readings**

- J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
- P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

## **DC01BC- 3S1 Computer Applications in Business**

### **Paper Objectives**

The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

### **Unit 1 Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

### **Unit 2 Preparing Presentations:**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

### **Unit 3 Spreadsheet and its Business Applications:**

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

### **Unit 4 Creating Business Spreadsheet:**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

**Suggested Readings** The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

## **DC01BC- 4L1 English**

### **Paper objectives**

- To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.
- To develop the skills of students in public speaking, leadership and journalism.
- To shape the reading habits of the students and turn them into well informed individuals.
- To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

### **Learning outcome**

On completion of these courses, a student should be able to:

- Master communication skills in English and speak the language with fluency and accuracy.
- Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- Make academic presentations precisely, logically and effectively and master the skills of academic writing.
- Acquire the ability to understand social issues and concerns.
- Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Part A**

Play – Importance of Being Earnest by Oscar Wilde

## Part B

### Grammar

- Advertisement
- Paragraph writing
- Proverbs

### Suggested Readings

- David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.
- N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016
- W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012
- B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.
- Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.
- John Peck and Martin Coyle, *A Brief History of English*, Basingstoke: Literature. Palgrave ; 2002.
- Abrahms, M. H, *A Glossary of Literary Terms*. Prism books : Bangalore: 2 Modernism Peter Childs London: Rutledge, 2008.
- A Brief History of English John Peck and Martin Coyle. Basingstoke: Literature. Palgrave, 2002.
- K.R.Sreenivasa Iyengar, *Indian Writing in English* : New Delhi, Sterling ; 1984.
- M.K.Naik , *A History of Indian English* : New Delhi, Sahitya Literature Academi ; 1982.
- A.K.Mehrotra, *A Concise History of Indian* : New Delhi, Permanent Literature in English Black ; 2008.
- Satyanarain, *Selected one act plays: Laxmi publications pvt ltd ; Bangalore ; 2017*

## DC01BC- 4L2 Hindi

उद्देश्य : एकांकी का अर्थ है , राक अंकवाला नाटक। श्रेष्ठ एकांकियों को इस पठ्यपुस्तक में सम्मिलित किया गया है, कार्यालय पत्र लेखन, परिपत्र, ज्ञापन , शिकायती पत्र आदी इन पत्रों का प्रयोग कुछ विशिष्ट कार्यों के लिए ही किया जाता है । सरकारी पत्रों के लिखने की विधि कैसी होती है और इनका प्रयोग कहा- कहा और कब - कब होता है । इसका ज्ञान प्राप्त कर सकते है।

भोधना विधान : अनेक नमूने के द्वारा विद्यार्थियों को समग्र जानकारी देकर ज्ञान बढ़ाने कि प्रयास किया जाता है।

UNIT I	-	श्रेष्ठ एकांकी	
		१. राजरानी सीता	- रामकुमार वर्मा
		२. रीढ़ की हड्डी	- जगदीशचन्द्र माथुर
		३. माँ	- विष्णु प्रभाकर
		४. दो कलाकार	- भगवतीचरण वर्मा

UNIT II	-	कार्यालय पत्र लेखन	
		१. परिपत्र, कार्यालय ज्ञापन, शिकायती पत्र, अनुस्मारक पत्र	
		२. गद्यांश लेख (गद्यांश देकर पाँच प्रश्न पूछना)	

UNIT III			
		१. स्ववृत लेखन	- नौकरी और विवाह सम्बन्ध में
		२. संक्षिप्तीकरण	

UNIT IV			
		१. विज्ञापन	- नमूना तैयार कराना
		२. प्रचार साहित्य :	
		i) भित्ति पत्र	- नमूना
		ii) ब्यानर	- नमूना
		iii) निमंत्रण पत्र	- नमूना

संदर्भ ग्रंथ -

1. डा. गोपिनाथ रावं डा. श्रीवास्तव, लोकभारती प्रकाशन, इलाहाबाद; 2014
2. चिरंजीलाल, नेशनल पब्लिशिंग हाऊस, दिल्ली; 2013



## DC01BC- 4L3 Kannada

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ:

ಗದ್ಯಭಾಗದಲ್ಲಿ ಸಮಯ ಪ್ರಜ್ಞೆಯ ಬಗ್ಗೆ ಉಲ್ಲೇಖವಿವಿದೆ. ಮಹಿಳೆಯರ ಸಮಸ್ಯೆಗಳು, ಪಠ್ಯಭಾಗದಲ್ಲಿ ಹಳಗನ್ನಡವನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪರಿಚಯಿಸುವುದು. ಡಾಂಭಿಕ ಭಕ್ತಿಯ ಬಗ್ಗೆ ವಿವರಣೆ ಇದೆ. ಪಯಣ ಕಾದಂಬರಿಯಲ್ಲಿ ಮನುಷ್ಯನ ದಿನನಿತ್ಯದ ವ್ಯವಹಾರದ ಬಗ್ಗೆ ವಿವರಣೆ ಇದೆ.

ಬೋಧನಾ ವಿಧಾನ:

ಕಾದಂಬರಿಯನ್ನು ಓದುವ ವಿಧಾನವನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಪರಿಚಯಿಸುವುದು. ವಿದ್ಯಾರ್ಥಿಗಳಿಂದ ಕಾವ್ಯಭಾಗವನ್ನು ಹಾಡಿಸುವುದು. ಹಾಗೆಯೇ ಗದ್ಯ ಮತ್ತು ಕಾವ್ಯಭಾಗವನ್ನು ವಿಮರ್ಶಿಸುವುದು. ಪ್ರತಿ ಗದ್ಯ, ಪದ್ಯ, ಕಾದಂಬರಿ, ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡದಿಂದ ವಿದ್ಯಾರ್ಥಿಗಳ ಅನಿಸಿಕೆಗಳನ್ನು ತಿಳಿದುಕೊಳ್ಳುವುದು. ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಕ್ರಿಯಾಶೀಲರನ್ನಾಗಿ ಮಾಡುವುದು. ಸೃಜನಶೀಲತೆಯನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು. ಈ ಎಲ್ಲಾ ಪಾಠಗಳಿಂದ ವಿದ್ಯಾರ್ಥಿಗಳು ಜೀವನದಲ್ಲಿ ಅಳವಡಿಸಿಕೊಳ್ಳಬೇಕಾದ ವಿಷಯಗಳನ್ನು ಮನದಟ್ಟು ಮಾಡಿಕೊಡುವುದು.

ಗದ್ಯ ಭಾಗ:

- ಸೋಲಿಗರ ಜಲ್ಲೆ ಸಿದ್ಧಮ್ಮ - ನಿರೂಪಣೆ: ಎಚ್.ಎನ್. ಚಂದ್ರಕಲಾ
- ಸಣ್ಣ ಲೋಪ ದೊಡ್ಡ ಪ್ರಮಾದ (ಪಶುವೈದ್ಯರ ಒಂದು ಪ್ರಕರಣ) - ಡಾ. ಮಿರ್ಜಾ ಬಷೀರ್
- ಆಣಿಮುತ್ತ - ಯಸ್ ಷಡಕ್ಷರಿ
- ಸಂಗತ - ಪ.ರಾಮಕೃಷ್ಣ ಶಾಸ್ತ್ರಿ
- ಮಹಿಳೆ : ಸಂಕೋಲೆಯ ಹಿಡಿತದಲ್ಲಿ - ಎನ್. ಗಾಯತ್ರಿ
- ಕಾದಂಬರಿ - ಪಯಣ (ಲಕ್ಷ್ಮಣ ಕೊಡಸೆ)

ಕಾವ್ಯ ಭಾಗ:

- ನಿನ್ನವೋಲ್ ಶ್ವೇತಕೃಷ್ಣಕಾರಕರೊಳರೇ - ರನ್ನ
- ಕೀರ್ತನೆ: ಕುಲ ಕುಲ ಕುಲವೆನ್ನುತಿಹರೊ - ಕನಕದಾಸ
- ತೀರ್ಥವನು ಪಿಡಿದವರೆಲ್ಲ ತಿರುನಾಮಧಾರಿಗಳೆ - ಕನಕದಾಸ
- ಮಕ್ಕಳಾಡುವ ಚಿಂಡಾಟಕೆ ಮನವ ನೀನಿಕ್ಕಬಹುದೆ - ನಂಜುಂಡ ಕವಿ
- ಕಾಲ ನಟ - ಕವಿತಾ ಕೂಡ್ಲ
- ನಾಗಣ್ಣನ ಕನ್ನಡಕ - ಪಂಜೆ ಮಂಗೇಶರಾವ್
- ಕಗ್ಗೋಕ್ತಿ - ಡಿ.ವಿ.ಜಿ.

## ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

### ಗದ್ಯ ಭಾಗ

- ಸೋಲಿಗರ ಜಲ್ಲೆ ಸಿದ್ದಮ್ಮ - ನಿರೂಪಣೆ: ಎಚ್.ಎನ್. ಚಂದ್ರಕಲಾ - ಕರ್ನಾಟಕ ಜಾನಪದ ಮತ್ತು ಯಕ್ಷಗಾನ ಅಕಾಡೆಮಿ 'ಗರಿಗೆದರಿದ ನವಿಲು' - ಪೊಮ್ಮಾಲೆ - 2011 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
- ಸಣ್ಣ ಲೋಪ ದೊಡ್ಡ ಪ್ರಮಾದ (ಪಶುವೈದ್ಯರ ಒಂದು ಪ್ರಕರಣ) - ಡಾ. ಮಿರ್ಜಾ ಬಷೀರ್ - ಪಶುವೈದ್ಯ ಸಾಹಿತ್ಯ ಲೋಕ - ಪೊಮ್ಮಾಲೆ - 2011 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
- ಆಣಿಮುತ್ತ - ಯಸ್ ಷಡಕ್ಷರಿ - ಕ್ಷಣ ಹೊತ್ತು ಆಣಿ ಮುತ್ತ - 2009 - ರಮಣಶ್ರೀ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು.
- ಸಂಗತ - ಪ.ರಾಮಕೃಷ್ಣ ಶಾಸ್ತ್ರಿ - ಸಂಗತ -ತಿಜೋರಿ 'ಸಂಗ್ರಹ' - 2014 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
- ಮಹಿಳೆ : ಸಂಕೋಲೆಯ ಹಿಡಿತದಲ್ಲಿ - ಎನ್. ಗಾಯತ್ರಿ - ನುಡಿವಣಿ - 2013 - ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ.
- ಕಾದಂಬರಿ - ಪಯಣ (ಲಕ್ಷ್ಮಣ ಕೊಡಸೆ) - ಸುಮುಖ ಪ್ರಕಾಶನ - 2011.

### ಪದ್ಯ ಭಾಗ:

- ನಿನ್ನವೋಲ್ ಶ್ವೇತಕೃಷ್ಣಕಾರಕರೊಳರೇ - ರನ್ನ - 'ಗದಾಯುದ್ಧ ದರ್ಪಣಂ' - ರನ್ನನ ಸರಳ ಗದಾಯುದ್ಧ - 2006 - ಮುದ್ದಪ್ಪ ಸ್ಮಾರಕ ಟ್ರಸ್ಟ್, ಬೆಂಗಳೂರು - 2001.
- ಕೀರ್ತನೆ: ಕುಲ ಕುಲ ಕುಲವೆನ್ನುತಿಹರೊ - ಕನಕದಾಸ - ಕನಕದಾಸರ ಕೀರ್ತನೆಗಳು - 1965.
- ತೀರ್ಥವನು ಪಿಡಿದವರೆಲ್ಲ ತಿರುನಾಮಧಾರಿಗಳೆ - ಕನಕದಾಸ - ಕನಕದಾಸರ ಕೀರ್ತನೆಗಳು - 1965 - ಕೃಷ್ಣರಾವ್ ಕೆ.ಎಂ.
- ಮಕ್ಕಳಾಡುವ ಚೆಂಡಾಟಕೆ ಮನವ ನೀನಿಕ್ಕಬಹುದೆ - ನಂಜುಂಡ ಕವಿ - ರಾಮನಾಥ ಚರಿತೆ ಕಾವ್ಯ - 2014.
- ಕಾಲ ನಟ - ಕವಿತಾ ಕೂಡ್ಲು - ಸ್ನೇಹರಂಗ - 2005.
- ನಾಗಣ್ಣನ ಕನ್ನಡಕ - ಪಂಜೆ ಮಂಗೇಶರಾವ್ - 2014.
- ಕಗ್ಗೋಕ್ತಿ - ಡಿ.ವಿ.ಜಿ. - "ಮಂಕುತಿಮ್ಮನ ಕಗ್ಗ" - 2003.

## **DC01BC- 4C1 Cost Accounting – II**

### **Course Objective**

It develops and creates cost consciousness among the students and prepares them for careers in the areas of costing.

### **Learning Outcome**

- To develop the students towards cost consciousness and prepare them for careers in the areas of costing.
- To enable the students acquire and understanding of the preparation of cost sheet for each job, batch, process and service.
- To enable the students to assess and understand cost incurred in manufacture of a product or service.
- To develop skills regarding various methods of costing and cost control techniques.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 JOB AND BATCH COSTING**

- Nature, Purpose and Procedure of Job Costing
- Advantages and Limitations

### **Unit 2 CONTRACT COSTING**

- Features of Contract Costing
- Types of Contracts
- Cost plus Contract, Escalation & De-escalation clause
- Recording of Value & Profit on Contract

### **Unit 3 PROCESS COSTING**

Meaning, Difference between Job costing and Process costing, Problems on process costing with process losses and without process losses. Normal loss, Abnormal loss and Abnormal gain  
Inter Process transfer at profit-only Theory

#### **Unit 4 JOINT PRODUCTS AND BY PRODUCTS**

- Meaning of Joint Products and By Products
- Accounting of Joint Products
- Apportionment by Physical measurement
- Apportionment on Market value at Separation point
- Apportionment on market value after further processing

#### **Unit 5 ACCOUNTING FOR BY PRODUCTS:**

- Non cost and Sales value methods: other income method, Total sales method and Net cost method-Theory and Problems
- Cost Methods: Opportunity cost method, standard cost method and Joint cost method only

#### **Unit 6 OPERATING COSTING**

- Meaning, features, cost unit, operating cost statement
- Problems on Transport costing only

#### **Suggested Readings**

- Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009
- Khan M Y, Jain P K, *Management Accounting, Text Problems & cases*, New Delhi, Mcgrow Hill (India) Pvt Ltd; 2014
- Raman B S, *Cost Accounting*, Mangalore, United Publishers ; 2012
- Jain S P, Narang K L, *Cost Accounting, Principles & Practice*, New Delhi, Kalyani Publishers ; 2012
- Banerjee Bhabatosh, *Cost Accounting Theory & Practice*, New Delhi, PHI Learning Pvt Ltd ; 2014
- Adiga K.S, *Cost and Management Accounting*, Udipi, Shubha Prakashan ; 2016
- Arora M.N., *Cost and Management Accounting (Theory, Problems and Solution)*, Mumbai, Himalaya Publishing House ; 2015
- Ravi M Kishore, *Cost and Management Accounting: Text and Cases (5<sup>th</sup> edition)*, New Delhi, Taxman Publishing ; 2011
- Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

## **DC01BC- 4C2 Financial Management**

**Objective** To familiarize the students with the principles and practices of financial management.

### **Unit 1 Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

### **Unit 2 Investment Decision**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

### **Unit 3 Financing Decision**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

### **Unit 4 Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

### **Unit 5 Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

## **Suggested Readings**

- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
- Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.
- Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
- Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.
- Khan and Jain. Basic Financial Management, McGraw Hill Education.
- Chandra, P. Fundamentals of Financial Management. McGraw Hill Education.
- Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
- Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
- Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
- Pandey, I.M. Financial Management. Vikas Publications.
- Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning Note: Latest edition of text books may be used.

## DC01BC- 4S1 E Commerce

### Objectives

To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

### Unit 1 Introduction (8 Lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**Technology used in E-commerce** The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

### Unit 2 Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

### Unit 3 IT Act 2000 and Cyber Crimes(8 Lectures)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

### Unit 4: E-payment System (8 Lectures, 3 Practical Lab)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning,

concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

### **Unit 5: On-line Business Transactions**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Unit 6: Website designing (14 Practical Lab)**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

#### **Note:**

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.

#### **Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.



## **DC01BC- 5S1 Entrepreneurship**

### **Unit 1: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship

### **Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

**Unit 3:** Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

### **Unit 4: Sources of business ideas and tests of feasibility**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

### **Unit 5: Mobilising Resources**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

## **Suggested Readings**

- Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
- S.S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
- SIDBI Reports on Small Scale Industries Sector.
- Dr. G.K. Varshney, Fundamentals of Entrepreneurship, Sahitya Bhawan Publications.

## **DC01BC- 5D1.1 Income Tax**

### **Objective**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

### **UNIT 1 Introduction**

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

### **UNIT 2 Computation of Income under different heads-1**

Income from Salaries - Income from house property

### **UNIT 3 Computation of Income under different heads-2**

Profits and gains of business or profession - Capital gains - Income from other sources

### **UNIT 4 Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

### **Suggested Readings**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, SahityaBhawan Publications. 4. Bangar's Comprehensive Guide to Direct Tax Laws.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

## **DC01BC -5D1.2 Human Resource Management**

### **Paper objective**

The objective of Human Resource Management Elective is to give complete knowledge about HR related concepts and practices like Employee Empowerment, potential Appraisal, strategic Human Resource Management, HRM in changing Environment. This information provides refreshing insight into all the students to know about Human Resource Development.

### **Learning outcome**

- The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute dynamic organization.
- Examine current issues, trends, practices and process in HRM

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit I: INTRODUCTION:**

Meaning, Definition, Objectives Scope, functions, Difference between Personnel Management and Human Resource Management, role of the H R Managers.

Human Resource policies

### **Unit II: Job analysis and Design:**

Concepts, Definition, objectives, Components, process of Job analysis, methods of data collection.

Job Design: Concepts, Factors affecting Job Design, methods of Job design, how to enrich job

### **Unit III: Recruitment and selection**

Meaning and definition, factors affecting recruitment, sources of recruitment, recruitment process, Methods of recruitment, Recruitment practice in India

Selection: Meaning, need. steps in selection process.

#### **Unit IV: Managing Performance and Compensation:**

Performance Appraisal: Concept, objectives, importance, process, problems, essentials of an effective Performance Appraisal system, methods of Performance Appraisal.

Compensation: Components, objectives of Wage and Salary administration, Essentials of Sound wage and salary Structure, factors effecting compensation, methods.

#### **Unit V Industrial Relation**

Definition - Nature – Industrial disputes-causes for disputes ways of settling disputes-Labour legislations-laws relating to social security and working conditions.

#### **Unit VI: Human Resource Control:**

Human resource record, Scope of Human resource Audit, Objectives Human resource Audit, Approaches to Human resource audit.

HRIS (Human Resource Information System)- Concept, need, Computerized HRIS, Designing Human Resource Information System.

#### **Books for Reference:**

- P SubbaRao, *Essentials of Human Resource Management & Industrial Relations*, Himalaya Publishing house; Mumbai , 2015
- Dr.S S Kanka, *Human Resource Management : text and cases* : S Chand & Sons, NewDelhi ; 2014
- Ashwathappa, *Human Resource Management : text and cases* : M C Grow Hill Education, New Delhi ; 2015
- Dr.C B Gupta, *Human Resource Management : text and cases* : Sulthan Chand & Sons, NewDelhi ; 2015
- Michael Armstrong - Hand book of *Human Resource Management Practice*, Kogan Pate ; 2012
- T N Chhabra, *Human Resource Management: concepts and issues*:DhanpatRai&Co ; New Delhi.

## **DC01BC-5D1.3 Organizational Behaviour**

### **Paper objective**

Organizational Behavior provides the knowledge base for understanding behavior within organizations. Students will be exposed to broad areas in OB theory, concepts, and research through this course. The Subject equips students with tools to effectively manage individuals and groups within organization and offers a better understanding of organizational Culture. As a prerequisite, students should be having a basic knowledge about organizations, business and business management.

### **Learning Outcome**

- Understand various concepts and theories of organizational behavior to apply them in predicting and influencing individual and group behavior in organizations.
- Better sensitivity about one's own and others personality and create a personal development action plan.
- Awareness about the values, attitude and factors affecting job satisfaction.
- Become sensitive about the importance of factors affecting job satisfaction.
- Explore deeply one's perceptions and understands its influence on forming prejudices and biases
- Discover one's learning style and become an on- going learner.
- Develop group dynamic and team skills
- Enhance conflict management and resolution skills.
- Able to negotiate with different stakeholders like your boss, union leaders and subordinates
- Cope with change and stress.

### **Pedagogy**

Combination of lectures, assignments and group discussions.

### **Unit 1 Introduction to organization Behaviour and Diversity in Organizations**

Meaning of organizational Behaviour – Nature of OB research- disciplines that contribute to -OB challenges and opportunities for OB – developing an OB Model. Diversity in organizations:

Diversity – Biographical characteristics; Age, Gender, Tenure, Religion etc.- Ability; Intellectual and physical abilities – Diversity Management.

### **Unit 2 Personality and values:**

Meaning of personality MBTI – Big Five Personality Model-Locus of control- Core Self Evaluation – Self Concept- Machiavellianism- Narcissism- Type A and B personalities – Importance of values- Terminal and Instrumental values- Values across cultures; Hofstede and Globe frameworks

### **Unit 3 Attitudes, Job Satisfaction, Emotions and Moods:**

Components of Attitudes- Major Job attitudes- measuring Job satisfaction- causes and impacts of job satisfaction – Emotions and moods – Emotional Labour- Emotional Intelligence- OB applications of emotions and moods.

### **Unit 4 Perception, Individual decision making and Learning**

Factors that influence perception- Attribution theory – common shortcuts in judging people- link between perception and individual decision making-Decision – making in organizations.

Learning: Definition, importance, theories of learning, principles of learning shaping as managerial tool.

### **Unit 5 Foundations in Group Behaviour and teams**

Defining and classifying groups-stages of group development – group properties. Roles, norms, status, size, and cohesiveness- Group decision – making ; groupthink, group shift, techniques in group decision making – creative effective terms

Conflict and negotiation: Understanding conflicts- process-negotiation-strategies- global implications.

### **Unit 6 Organizational Culture, Organizational change and stress Management**

Defining Organizational Culture – Culture’s functions-climate-creating and sustaining culture-spirituality and organizational culture.

Organizational change and stress Management: Forces for change – resistance to change – approaches to manage change- creating a culture for change – work stress and its management.

**Books for Reference:**

- Robbins, S., Judge, T., & Vohra, N. (2011) *Organizational Behaviour* (14ed.) Delhi: Pearson Prentice Hall.
- Robbins, S.P., Judge, T (2007). *Organizational Behaviour*. Upper Saddle River, N.J:
- Fred Luthans (2008) *Organizational Behaviour* (11ed.) Mass, Boston: McGraw-Hill / Irwin.



## **DC01BC-5D1.4 Management Theory and Practice**

### **Paper objective**

To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

### **Learning outcome**

On successful completion of this paper, candidates should be able to:

- Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- Understand business organisation structure, functions and the role of corporate governance
- Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance
- Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

### **Pedagogy**

Combination of lectures, assignments and group discussions.

### **Unit 1 The Business Organization, Its Stakeholders and The External Environment: 7Hrs**

The purpose and types of business organisation - Stakeholders in business organisations - Political and legal factors affecting business - Macroeconomic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors.

**Unit 2 Business Organization Structure, Functions And Governance:**

The formal and informal business organization- Business organisational structure and design - Organisational culture in business - Committees in business organisations - Governance and social responsibility in business.

**Unit 3 Accounting And Reporting Systems, Controls and Compliance: 13Hrs**

The relationship between accounting and other business functions - Accounting and finance functions within business organisations - Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls, authorisation, security of data and compliance within business - Fraud and fraudulent behaviour and their prevention in business, including money laundering.

**Unit 4 Leading And Managing Individuals and Team:.**

Leadership, management and supervision - Recruitment and selection of employees - Individual and group behaviour in business organisations -Team formation, development and management - Motivating individuals and groups - Learning and training at work -Review and appraisal of individual performance.

**Unit 5 Personal Effectiveness and Communication:**

Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral- Communicating in business.

**Unit 6 Professional Ethics in Accounting and Business:**

Fundamental principles of ethical behaviour - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

**Books for Reference:**

- L M Prasad , *Principles of Management*, New Delhi: Sulthan Chand & Sons; 2015
- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

## **DC01BC-5D2.1 Management Accounting**

**Objective** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

### **Unit 1 Introduction**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

### **Unit 2 Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

### **Unit 3 Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

### **Unit 4 Marginal Costing**

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

### **Unit 5 Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

## **Unit 5 Contemporary Issues**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

### **Suggested Reading**

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
- Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
- Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
- Goel, Rajiv, Management Accounting. International Book House.
- Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
- H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. Note: Latest edition of text books may be used.

## **DC01BC-5D2.2 Marketing Management**

### **Paper objective**

Marketing management exposes students to the fundamental concepts of marketing, thereby, enabling them to learn the language of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behaviour, and major strategic and tactical marketing issues. Students will improve their ability to develop effective marketing strategies and assess market opportunities, as well as design strategy implementation programs.

### **Learning Outcome**

- Understand various concepts and theories of Marketing management to apply them in marketing context
- Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
- Able to understand and find the market segments
- Estimate the effectiveness of marketing-mix activities
- Predict the likely market share of a new product design
- Allocate resources optimally to multiple marketing activities
- Determine the value of attributes comprising a new product
- Assess the price of an attribute in existing products

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction to Marketing**

Marketing concepts .meaning - importance, limitations.An effective marketing mix – meaning and essential.Meaning and definition of marketing management.Features and objectives of marketing management.Marketingphilosophy.Development of a marketing strategy.Competitive marketing strategy.

### **Unit 2 Market Segmentation and Consumer Behaviour**

- (a) Market segmentation: Meaning and importance - basis for segmentation – target marketing strategies.
- (b) Consumer behavior: Meaning and definition - Importance of consumer behavior analysis. Buying motives .meaning and definition. Classification of buying motives - Rational, Inherent, Learned, Emotional and patronage. Factors influencing consumer behavior - Buying decision process.

### **Unit 3 Product Strategy**

Product concept - meaning and definition. Essential features of a product. Product mix – meaning and structure - Product mix decision strategies. Product Life Cycle(PLC) - meaning and definition. Stages of PLC. Factors affecting PLC. New product development: Meaning, stages in new product development. Reasons for the failure of new products. Branding - meaning. Branding and Trademarks. Functions of Branding, Branding strategies. National and International Quality standards: AGMARK and ISO-Features of ISO 9000 and ISO 14000 series. Bureau of Standards (BIS) Act 1986.

### **Unit 4 Advertising and Sales Management**

Meaning of Advertising, advertising budget, factors influencing budget decisions. Media selection: Consideration in media selection, advertisement copy .meaning and essentials of a good advertisement copy .different types of copy. AIDA and DAGMAR .advertisement layout. Sales management: selection and recruitment of salesmen. Training of salesmen. Methods of training salesman. Remuneration and compensation to salesmen. Motivation of salesmen. Control of salesmen.

### **Unit 5 Emerging Trends in Marketing**

(a) Rural Marketing: Features of Rural Markets; causes for the changes in the volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets - Strategy for rural marketing.

(b) E- Marketing or web-marketing or online marketing: Introduction to E-marketing -meaning and definition. Benefits of E-Marketing to sellers and consumers. Limitations of E-Marketing. Problems of E-Marketing in India (Legal, Infrastructural, Commercial and others).

(c) Green marketing: Meaning .importance - fundamental requirement - problems of Green Marketing.

#### **Suggested Reading:**

- R. S. N. Pillai and Bhagavathi ; 4<sup>th</sup> Rev edn, Reprint ; *Modern Marketing* (Principles and Practices), New Delhi, S Chand & Company Pvt Ltd ; 2015
- T. N. Chabra and S.K. Grover : *Marketing Management* ; New Delhi, Dhanpat Rai & Co ; 2004
- Michael J Etzel, Bruce J Walker, William J Stanton, Ajay Pandit, *Marketing Management* ; 14<sup>th</sup>edn, ; New Delhi, Mc Grow Hill Education India Pvt Ltd ; 2014
- Philip Kotler, Kevin Keller 15<sup>th</sup>edn, *Marketing Management* ; Pearson Education Ltd.
- B. S. Raman. 1<sup>st</sup>edn : *Modern Marketing* ; New United Publishers, Mangaluru.

## **DC01BC-5D2.3 Business Environment**

### **Paper objective**

The course aims to give insights on how a business operates in a dynamic social, cultural and economical environment.

### **Learning Outcome**

- Understand the nature and scope of business
- To make the students gain conceptual knowledge of the process of environmental scanning and analysis
- Analyze the impact of technology on society, economy, and on individual plant
- To familiarize the students with the industrial policies
- Understand the importance of small scale industries in economic growth
- Describe the interface between culture and business
- Explain how organizations implement social responsibility actions

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction**

Level of Knowledge: Basic and Conceptual

Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy, Demographic dividend-Birth rate- Happiness index; Factors affecting business environment, business analysis tool PESTEL.

### **Unit 2 Natural Environment :**

Natural Environment: Level of Knowledge: Basic and Conceptual: Meaning, Nature and impact of natural environment on business- Natural pollution- deforestation-ecology.

### **Unit 3 Economic Environment**

Economic Environment: Nature- Economic factors- Economic system, Industrial policy (Latest development), Competition Act- FERA- comparison between FERA and FEMA- Monetary and fiscal policy, Exim policy- SSIs, Privatization-Forms- advantages & disadvantages

### **Unit 4 Technological Environment:**

Meaning and features of technological environment- Impact of technology on- mankind society- economy- environment- education and plant level implications, Management of technology institutional and other facilities to promote science and technology- Managing organizations in the virtual world.

### **Unit 5 Political and Socio-Cultural Environment**

**Political Environment:** Basic and Conceptual

Political Institutions- Legislature-Executive-Judiciary- Indian constitution; Economic Roles of Government, Government's responsibility to business, Business's responsibility to Government.

### **Unit 6 Socio-Cultural Environment**

Basic and Conceptual

Corporate Social responsibility of business- Business Ethics and Corporate Governance- Social audit, impact of culture on business- business participation in cultural affairs.

### **Suggested Reading**

- Ashwathappa. (2011). *Essentials of business environment*. (11<sup>th</sup>ed.). Bangalore: Himalaya publications.
- Francis Cherunilam. (2011). *Business Environment*. (12<sup>th</sup>ed.). Mumbai: Himalaya publishing house.
- S.K.Mishra, P. (2011). *Economic Environment*. (5<sup>th</sup>ed.). Delhi: Himalaya publishing house.



## **DC01BC-5D2.4 International Business Management**

### **Objectives**

- To provide students with a solid foundation of the political, economic, and cultural differences that exist among countries in the global marketplace.
- To enhance students' understanding of cross-border trade and investment by providing an overview of international trade theory, foreign direct investment
- To develop students' analytical skills to assess the way in which international firms can expand into new markets,
- To enable students to develop an understanding of the strategic issues and dilemmas that managers face in their efforts to expand and operate in the global market place.

### **Learning outcome**

- Understand the complexities related to international business operations
- Assess the main theories and concepts that apply to international business
- Analyze and evaluate the way in which firms expand into international markets
- Understand the business strategies necessary to compete in a global marketplace.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction to International Business**

Globalization and its growing importance in world economy: Impact of globalization: International business contrasted with domestic business –complexities of international business: Internationalization stages and orientation, modes of entry into international business.

### **Unit 2 International Business Environment**

National and foreign environments and their components – physical, economic, demographic, cultural and political- legal environments, global trading environments – recent trends in world trade in goods and services: trends in India's foreign trade.

### **Unit 3 Theories of International Trade**

Commercial policy instruments tariff and non-tariff measures: Balance of payment account and its components. WTO – Its objectives, principles, organizational structures and functioning. An overview of other organization - UNCTAD World Bank and IMF.

### **Unit 4 International Financial Environment**

International financial system and institutions: foreign exchange markets , spot markets , spot rate quotations, bid ask spreads, trading in spot markets , cross exchange rates, forward market-rate ,long and short forward position, forward premium, arbitrage, Hedging and Speculation.Foreign investments: Types and flows, foreign investment in Indian perspective.

### **Unit 5 Developments and issues in International Business:**

Outsourcing and its potentials for India: Strategic alliances, mergers and acquisition: Role of IT in International business: International business and ecological considerations.

### **Suggested Reading**

- Cherunilam Francis, *International business*–5<sup>th</sup> edn, Prentice Hall India Learning Pvt Ltd
- Justin Paul , *International business* / 5<sup>th</sup> edn/Prentice Hall India Learning Pvt Ltd
- Sharan .V, *International business*; Pearson Education ; 2010
- *RBI report on currency and Finance*, various issues.
- WTO – *Annual report*, various issues.

## DC01BC-5G1 Managerial Economics

### Paper objectives

- To enable the students to use micro economic principles and quantitative tools to making sound managerial decisions
- To present business topics using graphs, equations and numerical insight

### Learning Outcome

- Develop the conceptual foundations and analytical methods used in micro economics
- Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium.

### Pedagogy

Combination of lectures, assignments and group discussion

### Unit 1 Introduction to Managerial Economics:

Meaning, nature and scope of managerial economics- Basic Economics tools in Managerial Economics -Role and Responsibility of managerial Economist- Importance of Managerial Economics.

### Unit 2 Theory of Consumption:

Utility-Meaning & feature, Cardinal approach- law of diminishing Marginal utility-Law of demand-Determinants of demand- movement vs shift in demand curve, Elasticity of demand. Ordinal utility- Indifference curve- Properties of Indifference curve – Budget line, consumers equilibrium ,Income and substitution effect.

### Unit 3 Theory of Production and Cost:

Meaning of production-Production function;supply -meaning and law of supply – Law of variable proportions; Law of returns, Gross profit and net profit- Profit maximisation vs sales maximisation,Baumols sales maximisation model, capital Budgeting- Importance.

### Unit 4 Market structures :

Price and output determination under different forms of market- Perfect competition, Monopoly- Monopolistic Competition – Price discrimination – Monopsony, Oligopoly,Oligopsony

## **Unit 5 Demand Forecasting:**

Factors involved – Objectives of short run and Long run Demand Forecasting-Determinants of demand – forecasting of demand for new products- Overseas demand analysis -criteria of good forecasting method- techniques of demand forecasting

### **Suggested Reading**

- Peterson, Lewis and Jain, *Managerial Economics* : Pearson Publication, New Delhi ; 2001
- D M Mithan, *Managerial Economics: Theory and Practice*, Himalaya Publication, New Delhi ; 2005
- K K Dewett, *Modern Economic Theory*, Chand Publication, New Delhi ; 1999
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2016  
*ACCA Study Material*, Latest Edition, London: BPP; 2016.

## **DC01BC- 6S1 Capital Market**

### **Paper Objective**

This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

### **Unit 1 Investing Fundamentals**

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

### **Unit 2 Stock Analysis and Valuation**

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

### **Unit 3 Investing in Mutual Funds**

Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

### **Unit 4 Understanding Derivatives**

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

## Suggested Readings

- Gitman and Joehnk, Fundamentals of Investing, Pearson.
- Madura, Jeff, Personal Finance, Pearson.
- Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
- Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
- Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
- Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications
- [www.yahoofinance.com](http://www.yahoofinance.com)
- [www.moneycontrol.com](http://www.moneycontrol.com)
- [www.bloomberg.com](http://www.bloomberg.com)

Note: Latest edition of text book may be used.

## **DC01BC- 6D1.1 Goods & Services Tax and Customs Duty**

### **Paper objective**

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes. Hence, this subject is to be taught with reference to the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others.

### **Learning outcome**

- Exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
- Identify, define and resolve tax issues through their understanding, knowledge.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction**

Evolution, Meaning and salient Features of GST. Objectives, basic schemes and Benefits of GST. Constitutional Amendments: GST Council- Powers, Functions and Provisions. Structure of GST (Dual Mode). Types of GST- CGST, SGST/UTGST and IGST and its meaning.

### **Unit 2 GST Act 2017**

Definition and Salient features : CGST, SGST/UTGST and IGST. Definition of Goods, Place of Supply, Principal place of business, Agent, Principal, Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Job work, Works contract, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Rates of GST.

### **Unit 3 GST- Procedure and Incidence of Tax**

Procedure relating to levy- (CGST and SGST), Scope of supply, tax liability on mixed and composite supply, Tax invoice, HSN/SAC codes – meaning, source and identification, time and place of supply of goods and services, Valuation and valuation rules, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Procedure relating to levy- (IGST- Inter State supply, Intra State supply, Zero Rate supply, value of taxable supply- computation of taxable value and tax liability including reverse charge.

### **Unit 4 GST Registration**

Procedure, persons liable, persons not liable, compulsory registration, Deemed registration, Special provisions for casual taxable persons and non-resident taxable persons. Exempted goods

and services. Composition levy – problems on computation of turnover for the purpose of registration and applicability of Composition Levy. Role of Information Technology in GST.

### **Unit 5 Input Tax Credit**

Meaning, Eligibility and conditions for claiming Input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs on capital goods, distribution of credit by Input Service Distributor (ISD) , transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits).

### **Unit 6 Customs Duty (Customs Act, Customs Tariff Act)**

Definitions, types of customs duties- prohibition of importation and exportation of goods, Treatment of imports and exports under GST, methods of valuation for customs- problems on computation of assessable value and customs duty.

### **Suggested Reading**

- V.S Datey, , *Goods & Service Tax* ; Taxman
- GhousiaKhatoun, Naveen Kumar C.M, Venkatesh S N, *Goods and Services Tax* : Himalaya Publishing House.
- *Glimpse of Goods and Service Tax* :.
- Pullani and Maniyar, *Goods and Service Tax* :.
- Gaurav Gupta , *Hand book of GST – Law and Practice*
- Rajat Mohan, *Goods and Services Tax*
- India GST for beginners : JayaramHiregange and Deepak Rao
- Hand book of GST in India :RakeshGarg and SandeepGarg.
- Awadhesh Singh *GST Made Simple*
- S S Gupta, *GST Law and Practice* :
- [www.gst.gov.in](http://www.gst.gov.in), [ctax.kar.nic.in](http://ctax.kar.nic.in)



## **DC01BC- 6D1.2 Business Organization & Management**

**Objective** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

### **Unit 1 Foundation of Indian Business**

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

### **Unit 2 Business Enterprises**

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

### **Unit 3 Management and Organisation**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

### **Unit 4 Leadership, Motivation and Control**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

### **Unit 5 Functional Areas of Management**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

**Suggested Readings:**

- Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi.
- Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
- Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi.
- Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
- Basu, C. R., Business Organization and Management, McGraw Hill Education.
- Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
- B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
- Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.
- Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.

## **DC01BC- 6D1.3 Auditing and Corporate Governance**

### **Paper objective**

Provides working knowledge of Auditing, Vouching, internal Check and inspection of books of companies, Corporate Governance and Major Corporate Governance failures etc. It also includes legal provisions in this connection as per Companies Act in India. As a prerequisite, students should have basic knowledge about company, accounts and audit.

### **Learning Outcome**

- To provide working knowledge of the framework of auditing system in India.
- To develop an understanding of the duties, responsibilities, and liabilities of a company auditor.
- To familiarize the students with the understanding of issues and practices of Corporate Governance in the global and Indian context including case studies.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction to Auditing**

Meaning and definition of auditing, objects of Auditing, Advantages and limitations of Auditing, Classification of audit: Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.

### **Unit 2 Internal check:**

meaning, definition, objects and merits of Internal Check. Internal Check regarding cash sales, cash purchases, payment of wages and stores.

### **Unit 3 Vouching:**

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, Goodwill and Creditors.

#### **Unit 4 Company Audit and Audit of Limited Companies:**

Company Auditor: Qualifications and Disqualifications, Appointment and removal of auditor. Rights, Duties and liabilities of Company Auditor. Audit of Limited Companies:-Audit of Financial Statement –Balance Sheet & Profit & Loss a/c, Contents of Audit Report-Types of Audit reports. Recent trends in Auditing: Basic considerations of Audit in EDP environment,General EDP Environment, Relevance Auditing and Assurance Standards(AASs).

**Unit 5 Conceptual framework of Corporate Governance:** Meaning, theories, Models and benefits of corporate Governance: Board committees and their functions: Insider trading: Rating agencies: Green governance/E- governance: clause 49 of listing agreement: Class action : Whistle Blowing: Shareholders Activism.

#### **Chapter 6 Major Corporate Governance failures:**

BCCI (Uk), Maxwell Communication (UK), Enron (USA),World .com(USA),Andersen Worldwide(USA),Vivendi(France),Harshad Mehta Scam,Satyam computer services limited and King Fisher Airlines: Common Governance problems noticed in various corporate failures: Codes and standards on Corporate governance: initiatives in India.

#### **Suggested Reading**

- T R Sharma, *Auditing : Principles and Problems* Agra : Sahitya Bhavan Publications ; 2013
- B N Tandon, *A Handbook of Practical Auditing/* 14th edn, New Delhi : S Chand & Company Pvt Ltd ; 2016
- Kamal Guptha, *Contemporary Auditing/6<sup>th</sup>edn* : Tata Mc Grow Publishing ; New Delhi.
- Shekhar K.C, *Auditing* : Vikas Publishing ; Bangalore.
- Dinakar Pagare, *Auditing* : Sulthan Chand & Sons, New Delhi ; 2016
- B S Raman, *Auditing* 1st edn :New United Publishers : Mangaluru ;2016
- Maxim Carl, *Auditing* : 1st edn/Universal King Publishers ;Mangaluru ; 2016
- Corporate Governance, *Business ethics and CSR*: Sharma J.P

Auditing and Assurance Standards: *Institutes of Chartered Accountants of India* ICAI,

## **DC01BC- 6D1.4 Indian Financial System**

**Objective** Indian Financial System primarily deals with the Financial System of India. It equips students with a sound understanding with regards to the Financial Markets, and Financial Institutions and also provides inputs to the students about the apex bodies (Securities and Exchange Board of India, Reserve Bank of India) its workings and regulations. The course enables the students to acquire basic understanding of the structure, organization and functioning of the Financial System in India and aims to provide exposure to the students about the different financial instruments and their implication in the existing regulatory framework.

### **Learning outcome**

- Student's familiarization with regards to organization and working of financial system in India.
- Develop knowledge and understanding of the stock market and its functioning in India.
- Understand the evolution of the structure and constituents of the Indian Financial system.
- Understand the role of financial system in the country.
- Familiarization with the constituents of the financial system.
- Understand the roles played by financial markets and instruments.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Financial System**

Financial System, Institution, Financial System design, markets, primary, secondary, money, capital markets, Instruments of Money markets, functions and their economic significance.

Money Markets- meaning, objectives, importance, money market instruments, characteristics.

Role of RBI and Commercial Banks in the Indian Money Market.

### **Unit 2 Capital Market**

Capital Markets- meaning; classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, forward trading, sensex, Nifty, OTCEI (over the counter exchange of India), Depositories.

### **Unit 3 Securities and Exchange Board of India**

Securities and exchange board SEBI, Objectives, Functions, Powers, Organization, SEBI and Government, SEBI Guidelines on primary markets, secondary markets, book building, buy back of shares.

### **Unit 4 Financial Institutions and services**

Financial Institutions – Industrial development banks, Industrial Finance, corporation of India (IDBI), State financial Corporation's (SFC's) Unit trusts of India (UTI), ICICI, state Industries Development Corporation (SIDCS), Export import Bank of India (EXIM), IFCI, HFC's, IDFC, NABARD, objective, Organizational structure. Merchant Banker- Evolution-objectives and Functions- Mutual Funds- Merits and Demerits- types of mutual Fund –SEBI guidelines for mutual Funds. Financial services – fee based and fund based services.

### **Unit 5 Introduction to Derivatives Market**

Economic Benefits of Derivatives- History of Derivatives Trading – Features of Derivative market Traders in Derivatives markets- forward and futures Need for Futures markets options – types of options- Derivative market in India.

### **Suggested Reading**

- Pathak, B.V, *Indian Financial System/3rd ed.* New Delhi; Pearson Education ; 2011.
- Gupta, S.K. Aggarwal, N., & Gupta, N, *Indian financial system/4<sup>th</sup> ed.* New Delhi: Kalyani Publishers ; 2011.
- Gordon, E., Natarajan, *Financial Markets and Service.* Rev ed, New Delhi; Himalaya Publication House ; 2009.

## DC01BC- 6D2.1 Business Mathematics

### Paper objective

- To enable the students to have grasp of simple arithmetical calculations relating to topics on commerce and economics.
- To develop students analytical ability.

### Learning Outcome

- Students should be able to define basic terms in the areas of business calculus and financial mathematics.
- To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.
- To get acquired knowledge and skills with practical problems in economic practice.

### Pedagogy

Combination of lectures, assignments and group discussion.

### Unit 1 Evaluation of Business Choices:

Definition of a matrix, types of matrices, Algebra of matrices. Transpose, minors and co-factors, Inverse of a matrix, solving simultaneous equation by matrix method.

### Unit 2 Evolution of Business choice through determinants:

Meaning of determinants and its properties, evolution of determinants  
Solving simultaneous equations by cramer's Rule.

### Unit 3 PortitanelLoss :

Terms and Formula- Trade discount- cash discount- production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage.

### Unit 4 Interest Application:

Simple interest – compound interest- equated due date – equated monthly instalments (EMI)

### Unit 5 Introduction to Differentiation:

Functions( Concepts only) ,Application in commerce- cost functions, revenue functions, profit function, Break- Even Point( Simple problems).

### **Suggested Reading**

- S.P Gupta (2014) Business Mathematics : 40<sup>th</sup>edn, Sulthan Chand & Sons ; New Delhi
- B.V. Raghunandan-(2014) Business Statistics and Mathematics :Vol I, Vol II, B C Road, Vyshanvi Books.
- Rajmohan (2014) Business Statistics and Mathematics, Udupi ;Benak Books.
- P R Vittal ; 2001 Business Statistics; Margham Publications
- M Ragavachary2017 : Mathematics for Management; M C Graw Hill education.
- Sancheti&Kapoor 2014 Business Mathematics : New Delhi ; Sulthan Chand & Sons.



## **DC01BC- 6D2.2 Principles and Practice of Banking**

### **Paper objective**

Theory and Practice of Banking is offered as a core paper in the second semester. It primarily deals with Commercial Banking, Investment policies of Banks, Role of RBI in industrial development, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, and Modern Trends. As a prerequisite, the students should have basic knowledge about banking and the core services provided by banks.

### **Learning outcome**

- It includes areas such as Banking in India, Banker and customer relationship, various services provided to customer from banks etc.
- Learning various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.
- To understand various types of Negotiable Instruments.
- To learn Functions of Reserve Bank of India

### **Pedagogy**

Combination of lectures, assignments and group discussion

### **Unit 1 Bank and Banking**

Meaning and definition of bank and banking-significance-evolution of banks in India with special reference to Coastal Karnataka Banks- Indian Banking system .RBI, Commercial Banks, Development Banks, Regional Rural Banks, Co-operative Banks, NABARD,LDBs, EXIM Bank. Segment banking: need and features of BharathiyaMahila Bank (BMB).

### **Unit 2 Commercial Banks:**

Types, Functions and Services of Commercial Banks-Primary and Secondary functions, Changing role of commercial banks-Housing finance-sale of mutual funds.

### **Unit 3 Internet Banking**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit 4 RBI:**

Functions- traditional and promotional- role of RBI in agricultural financing-Role in industrial development.

**Unit 5 Negotiable Instrument:**

Meaning features and types (briefly). Cheque- meaning, definition, crossing of cheque, endorsement of cheque, clearing of cheques, Dishonour of cheques for insufficient funds (section 138), Cheque Truncation System- at Par cheque- RTGS.

**Unit 6 Paying Banker:**

Meaning, precaution to be taken by a paying banker, statutory protection to the paying banker- Payment in due course.

**Collecting Banker:** legal status of the collecting banker, duties of collecting banker, statutory protection to collecting banker.

**Suggested Reading**

- M N Gopinath (2008), Banking, Mumbai: Snow white publications.
- Dr.NarayanKayarkatte (2013) Modern Banking, Mangalore: Mangala Publications.
- A K Basava (2013)Banking Law & Practice, Gadag: VidyavahiniPrakashan.
- K C Shekhar. (2013) Banking Theory & Practice, Noida(UP): Vikas Publishing House.
- Thingalaya, N.K., The Banking saga : History of South ( Corporation Bank, Mangalore)
- Raman, B.S. (2017) Modern Banking, Mangaluru: United Publishers.
- Raghunanadan, B.V. (2014) Modern Banking, B.C.Road: Vyshnavi Books.

## **DC01BC- 6D2.3 Corporate Law**

### **Paper objective**

The course covers laws and practices relating to formation of companies, documentation of companies types of capital, share issue, membership of company, borrowing powers and methods, management of company, statutory meetings and winding up of a company according to the latest amendments in the corporate bill 2012.

### **Learning outcome**

- To understand the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.
- Providing knowledge about the origin and history about the concept of a Joint Stock company.
- To provide a knowledge about the companies act and its significance roles and governments for a Joint Stock company in India .
- To help the students understand the laws rules and regulations about the company .
- Enabling the students to analyze the different.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Introduction**

Company: Meaning and Definition- features of- types of- Private and Public, Government Companies, statutory company, foreign company, section 25 company and Producer company .

Promotion and Incorporation of Companies : Meaning of Promotion – Promoter – Promoters Legal Position –Incorporation – Meaning Of certificate Of Incorporation – Effect Of Incorporation – Exceptions –Lifting Of Corporate Veil- Pre – Incorporation Contacts .

### **Unit 2 Documents Of Company**

Memorandum Of Association – Meaning And Contents- Alteration –Doctrine Of Ultra Virus Article Of Association- Meaning And Contents –Alteration- Doctrine Of Indore Management.

### **Unit 3 Share capital And Membership.**

Share Capital- Meaning- kinds Of Shares – Issue Of shares –Prospectus – Contents of – Share Certificate –transfer and Transmission of Shares –Dematerialization –Share Holder –Member – Who can be –Rights And Duties of Members .

### **Unit 4 Management of Company**

Directors- Appointment ,Qualification ,Rights , Duties And Liabilities, - Disqualifications Removal Of Directors –Managing Directors and Whole time Director ,Indepndent Director- Corporate Governors ; Company Secretary -Role , Qualification, Appointment and Responsibilities.

### **Unit 5 Company Meetings**

Meetings – Essentials of a valid meeting – valid quorum – sense of the meeting –methods of Voting – Minutes – relevant provisions for types of company meetings - of Directors ,statutory , AGM and EGM – Adjournment of Meeting ,Resolution types of Resolution .

### **Unit 6 Winding up**

Concept and Modes of Winding up , Liquidator , National Company Law Tribunal (NCLT) ,National Company Law Appellate Tribunal (NCLAT), Special Courts.

### **Suggested Reading**

- Kapoor N.D, 2016, Elements of Company Law, Newdelhi, Sultan Chand & Sons.
- Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
- P.P.S. Gogna. Company Law: 11<sup>th</sup>edn : S Chand and Publishing, 2016
- S.P. Iyengar. Business Law: R Chand & Co, 2002
- A.K. Majumdar . Company Law and Practice: Taxman Publications Pvt Ltd,2013
- Dr. G.K. Kapoor. Company Law and Practice : Taxman Publications Pvt Ltd,2015
- Sharma J.P. An Easy Approach to Corporate Laws/1<sup>st</sup>edn :Ane Books, New Delhi.

### **DC01BC- 6D2.4 Project Work**

Project Work for B.Com Degree Course in Banking / Insurance / Retailing / Taxation

- Project work / Report may be prepared in the following modes
  - a. Internship- Students may be sent to organizations, they will be assigned some role in the organisation. They have to complete their task with the help of organization employees and prepare the project report based on their work experience.
  - b. Assistance in organization – Students may assist LIC agents / Super market etc. based on the organization selected for study. They may submit the project report based on the industrial / Any Part time Job experience
  - c. Based on primary data .
  - d. Based on secondary sources
- Project evaluation may be done in accordance with scheme of evaluation. However valuator may adjudge some innovative projects judiciously.
- One student / up to five students has/have to undertake a project work individually or as group under the supervision of a teacher.
- Language of the Project Report and Viva-Voce examination in English
- The Project Report may be typed /hand written
- Each student /group of students have to submit three copies of project report 1) External examiner 2) Internal examiner 3) Student copy
- No marks will be allotted to the Project Report unless a candidate appears at the Viva-Voce examination. Similarly no marks will be allotted on Viva-Voce examination unless a candidate submits his/her Project Report
- It is mandatory to submit Project Report and attend Viva-Voce examination

- Each student has to give oral presentation on the project at time of Viva-Voce examination. The external examiners may pose questions on the project.
- Project guide / any other commerce staff member in the concerned college may be appointed as internal examiner.
- Project work topic may be selected from selected cluster or any commerce related topics.
- A few classes ( about 10 hours) may be allotted to enlighten the students on the Project work by Project guide at the beginning of the Vth Semesters and VIth Semester
- So evaluators may consider even a micro /small /Case Studies like the fixed deposits, Savings of a group of people may be taken for study and analysis. The impact and profitability of the schemes may be considered on par with other descriptive projects

## **DC01BC- 6G1 Indian Economy**

### **Paper objective**

This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

### **Learning Outcome**

Students acquire knowledge regarding various issues in Indian Planning, sector-wise Indian trends and issues.

### **Pedagogy**

Combination of lectures, assignments and group discussion.

### **Unit 1 Nature of Indian economy:**

Introduction, characteristics of Indian economy, India as a developing economy, sectoral changes in Indian economy, GDP of India

### **Unit 2: Issues in Indian Planning:**

Objective and critical evaluation (Growth, self reliance, Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms) . Saving and investment: mobilization of internal and external finances, Centre State financial relation.

### **Unit 3 Policy Regimes:**

The evaluation of planning and import substituting industrialization.  
Economic reform and liberalization.

### **Unit 4 Growth , Development and Structural Change:**

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

The Institutional framework : Patterns of assets ownership in agriculture and industry: Policies for restructuring agrarian relations and for regulating concentration of economic power.

Change in policy perspectives on the role of institutional framework after 1991

### **Unit 5 Sector- wise Trends and Issues :**

Industry: Industrial Policy: Pre and post 1991, relative role of large and small scale, public vs private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment)

Foreign Trade: Role and importance of foreign Trade in India, The Balance of Trade and BOP situation.

Price: Monetary and Fiscal policies.

### **Suggested Reading**

- Indian Economy . Ramesh Singh: McGraw Hill Publication ; NewDelhi, 2016.
- Indian Economy. Dutt & Sundaram: S Chand Publication; New Delhi, 2017.
- Indian Economy . Nobert Lobo: United Publishers ;Mangalore, 2016