



YENEPOYA

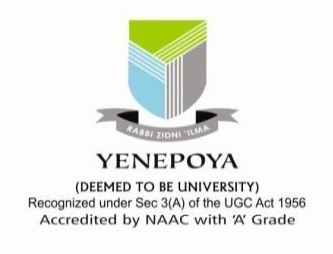
(DEEMED TO BE UNIVERSITY)
Recognized under Sec 3(A) of the UGC Act 1956
Accredited by NAAC with 'A' Grade

YENEPOYA INSTITUTE OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

Deralakatte, Mangaluru, Karnataka - 575018

REGULATIONS AND CURRICULUM GOVERNING

BACHELOR OF COMMERCE (B.Com)



**Office of the Registrar
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Deralakatte, Mangalore – 575 018
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Ref: No. Y/REG/ACA/Notification/2021

08.03.2021

NOTIFICATION

Sub: Addendum to the Bachelor of Commerce (B.Com.) Program regulations 2017-18 based on the revisions approved by the Academic Council and Board of Management meetings: Regarding

With reference to the subject cited above the University is pleased to consolidate the various revisions approved by the Academic Council and Board of Management for implementation effective from the academic year indicated in the respective revisions.


REGISTRAR



Office of the Registrar
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Ref: No.YU/REG/ACA/A Council -26/2016

14.11.2016

NOTIFICATION

Sub: Starting of Faculty of Arts, Science, Commerce and Management to offer B.Com (Regular), B.Com (ACCA), BA (English/Journalism, Social Work) and B.Sc. Hospitality Sciences

Ref: 26th meeting of the Academic Council held on 21.10.2016
(Agenda-6(7))

The Academic Council at its meeting held on 21.10.2016, vide Agenda – 6 (7) and subsequently the Board of Management has approved the proposal to start Faculty of Arts, Science, Commerce and Management to offer B.Com (Regular), B.Com (ACCA), BA (English/Journalism, Social Work) and B.Sc. Hospital Science.

The courses shall start after obtaining necessary permission from UGC/MHRD.


(Dr. G. Shreekumar Menon)

REGISTRAR

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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.

GOALS: A Bachelor of Commerce, abbreviated as B.Com is an undergraduate degree in commerce and related subjects. The course is designed to provide students with a wide range of managerial skills and understanding in streams like finance, accounting, taxation and management.

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.

ACADEMIC YEAR OF ADAPTING THE SYLLABUS

This programme will be implemented with effect from the academic year 2017-18 onwards

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) and the college office for the applicants. A merit list will be prepared of selected candidates based on the 12th class marks /PUC marks. Reservation of seats will be followed as per the university Bye Laws.

TOTAL INTAKE OF STUDENTS:

60 students will be registered per year for the course.

MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be English.

SUBJECTS OF STUDY:

Subjects of study shall comprise the following.

GROUP I: LANGUAGES:

The candidate shall opt for English: General Proficiency, Grammar and Usage as compulsory subject and one of the languages: Kannada/Hindi/Additional English.

GROUP-II: COMMERCE SUBJECTS:

CORE COURSE:

Financial Accounting-I,II,III,IV, Business Statistics, Managerial Economics, Management Theory and Practice, Business Mathematics, Indian Economy, Principles and Practice of Banking, Marketing Management, Fundamental Financial Management, Indian Financial System, Corporate Accounting I&II, Cost Accounting I&II, Management Accounting I &II, Auditing & Corporate Governance, Business Law & Company Law.

ELECTIVE COURSE:

Business Environment/Business Taxation-I

International Business Management/Business Taxation -II

Human Resource Management /Consumer Behavior/ Business Taxation -III

Human Resource Development/Advertising Management/Business Taxation -IV

OPEN ELECTIVE COURSE:

Business Taxation

Tourism Management and Cultural Heritage of India.

GROUP III: ABILITY ENHANCEMENT COMPULSORY COURSE:

(i) Constitution of India and

(ii) Human Rights, Gender Equity and Environment shall be as compulsory subjects, alternately, in the first and second semesters.

(iii) 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.

ATTENDANCE AND CHANGE OF SUBJECTS:

1. 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.
2. 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.
3. Option to change a language/subject is exercisable only once within four weeks from the date of commencement of the I Semester on payment of fee prescribed by the University.
4. 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.
5. 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 participated based on the recommendation of the head of the Institution concerned.

CONTINUOUS INTERNAL ASSESSMENT (CIA):

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

Sl.No	Internal Assessment for 30 marks	Weightage
1	2 Internal exams	20
2	Assignment/Seminars/Viva-voce/ Research Papers Presentation	6
3	Attendance	4

The allotment of marks for attendance is given below:

Attendance	Marks to be allotted
Above 90%	4 Marks
85%-89.9%	3 Marks
80%-84.9%	2 Marks
Above75%-79.99%	1 Marks

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

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.

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.

EXAMINATION PATTERN:

Question Pattern for the semester exam will be as specified below:

Core subjects:

SectionA	Brief note-Questions/Illustrations	4Marks x4 Questions	16 Marks
Section B	Analytical Questions/Illustrations	8Marks x 3 Questions	24 Marks
Section C	Essay type questions/Illustrations	15Marks x 2 Questions	30 Marks
	Total		70 Marks

Language I: English: General Proficiency, Grammar and Usage

SectionA	Analytical –Questions	10Marks x 3 Questions	30Marks
Section B	Brief Note- questions	5Marks x 4 Questions	20 Marks
Section C	Gammar		20 Marks
	Total		70 Marks

Languages II:

Additional English

SectionA	Analytical –Questions	10Marks x 3Questions	30 Marks
Section B	Brief note Questions	5Marks x 6Questions	30 Marks
Section C	Grammar	2Marks x 5 Questions	10 Marks
	Total		70 Marks

Hindi:

SectionA	One word answer	1Marks x 5Questions	5Marks
Section B	Annotation	5Marks x 5Questions	10 Marks
Section C	Analytical- questions	10Marks x 3 Questions	30 Marks
Section D	Grammer		25 Marks
	Total		70 Marks

Kannada:

SectionA	Poem: Analytical Questions Brief Questions Short Note Question Inherent Meaning Question Explain with Context One word Questions	8Marks x 1 Question 5 Marks x 1 Question 3Marks x 2 Questions 5 Marks x 1Question 3 Marks x 2 Questions 1 Marks x 5 Questions	8 Marks 5Marks 6 Marks 5 Marks 6 Marks 5 Marks
Section B	Prose: Analytical Questions Brief Questions One word Question	8Marks x 2 Questions 5 Marks x 1 Question 1 Mraks x 3 Questions	16 Marks 5 Marks 3 Marks
Section C	Grammar: Letter Writing Letter Writing	6Marks x 1 Question 5 Marks x 1 Question	6 Marks 5 Marks
	Total		70 Marks

Constitution of India:

70 objective type questions. Each question carries one marks

MINIMUM FOR A PASS:

1. No candidate shall be declared to have passed the Semester Examination as the case may be under Group I / Group II / Group III (except in Co. and Extracurricular activities) unless he/she obtains not less than 35% 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 35% in external examination.
2. 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.

RETOTALING:

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 retotaling after submitting the application and necessary fees.

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.

CARRY OVER:

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

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

CREDITS:

Credits are assigned to subjects based on the following broad classification.

Languages: 3 hours Lecture session and 1 hour tutorial – 3 credits

Core Subjects:

- 5 hours Lecture session and 1 hour tutorial – 5 credits
- 4 hours Lecture session and 1 hour tutorial – 4 credits
- 3 hours Lecture session and 1 hour tutorial – 3 credits

Elective Papers:

- 4 hours Lecture session and 1 hour tutorial – 4 credits

Open Elective Papers:

- 4 hours Lecture session and 1 hour tutorial – 4credits

Ability Enhancement compulsory course:

- 2hrs per week – 2 credits

There won't be any credit for co and extra curricular activities.

Grade Points: The papers are marked in a conventional way for 100 marks. The marks obtained are converted to a 10 point scale (if it is 50 marks paper 5point scale).

Grade Point = Actual Marks scored out of 100/10.

Range of Marks :

Absent	Below 3-5	3.5-4.99	5-5.49	5.5-5.99	6-6.99	7-7.99	8-8.99	9-10
0	0	4	5	6	7	8	9	10

Grade Point Weightage (GPW): grade points of each paper multiplied by credits assigned to the subject.

GPW= grade point X credits

The Semester Grade Point Average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits in the semester.

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$

Minimum SGPA for a pass is 3.5.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

The Cumulative Grade Point Average (CGPA) - is the weighted average of all the subjects undergone by a student over all the six semesters of a course.

CGPA = $\frac{\Sigma \text{ Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/Classification of final result for a UG course.

Grade Point and Class Description:

SGPA/ CGPA/ Subject Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A++	First Class Exemplary
7.00-7.99	A+	First Class Distinction
6.00-6.99	A	First Class
5.50-5.99	B+	High Second Class
5.00-.5.49	B	Second Class
3.50-4.99	C	Pass Class
Below 3.5	RA	To Re-Appear
0	AB	Absent

Declaration of Class on the basis of Percentage of Aggregate Marks:

- Outstanding 90% and above
- First class with Exemplary 80% and above but less than 90%
- First Class with Distinction 70% and above but less than 80%
- First Class 60% and above but less than 70%
- High Second Class 55% and above but less than 60%
- Second Class 50% and above but less than 55%
- Pass Class 35% and above but less than 50%

REJECTION OF RESULTS:

- 1) 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.

- 2) The rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- 3) 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.
- 4) A candidate who rejects the result is eligible for only class and not for ranking.

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/Vsemester 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 fulfill 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.

THE COURSE CONTENT, INSTRUCTION HRS AND ASSESSMENT DETAILS

Sl.No.	Paper Code	Name of the Paper	Course Type	Assessment				Credit
				Instruction Hrs Per Week	IA Marks	Final Marks	Total Marks	
SEMESTER – I								
1	BC101	Language 1- English	Language - 1	3+1	30	70	100	3
2	BC102 BC103 BC104	Language 2- Hindi Kannada Additional English	Language - 2	3+1	30	70	100	3
3	BC105	Financial Accounting –I	Core course- 1	5+1	30	70	100	5
4	BC106	Management Theory and Practice	Core course- 2	5+1	30	70	100	5
5	BC107	Business Statistics	Core course- 3	3+1	30	70	100	3
6	BC108	Managerial Economics	Core course- 4	3+1	30	70	100	3
7	BC109	Constitution of India	Ability enhancement compulsory course	02	30	70	100	2
8	BC110	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
			Total	31			750	24
SEMESTER – II								
9	BC201	Language 1- English	Language– 3	3+1	30	70	100	3
10	BC202 BC203 BC204	Language 2- Hindi Kannada Additional English	Language - 4	3+1	30	70	100	3
11	BC205	Financial Accounting –II	Core course- 5	5+1	30	70	100	5
12	BC206	Principles and Practice of Banking	Core course- 6	5+1	30	70	100	5
13	BC207	Business Mathematics	Core course- 7	3+1	30	70	100	3

14	BC208	Indian Economy	Core course- 8	3+1	30	70	100	3
15	BC209	Human Rights, Gender Equity and Environment	Ability enhancement compulsory course	02	30	70	100	2
16	BC210	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
			Total	31			750	24

SEMESTER – III

17	BC301	Language 1- English	Language – 5	3+1	30	70	100	3
18	BC302 BC303 BC304	Language 2- Hindi Kannada Additional English	Language – 6	3+1	30	70	100	3
19	BC305	Financial Accounting III	Core course- 9	5+1	30	70	100	5
20	BC306	Cost Accounting-I	Core course- 10	5+1	30	70	100	5
21	BC307	Marketing Management	Core course- 11	3+1	30	70	100	3
22	BC308 BC309	Discipline specific Elective- any one of the following Business Environment/ Business Taxation- 1	Discipline specific Elective	3+1	30	70	100	3
23	BC310	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
			Total	29			650	22

SEMESTER – IV

24	BC401	Language 1- English	Language – 7	3+1	30	70	100	3
25	BC402 BC403 BC404	Language 2- Hindi Kannada Additional English	Language – 8	3+1	30	70	100	3
26	BC405	Financial Accounting IV	Core course- 12	5+1	30	70	100	5

27	BC406	Cost Accounting-II	Core course- 13	5+1	30	70	100	5
28	BC407	Indian Financial System	Core course- 14	3+1	30	70	100	3
29	BC408 BC409	Discipline specific Elective- any one of the following: International Business Management/ Business Taxation-II	Discipline specific Elective	3+1	30	70	100	3
30	BC410	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
			Total	29			650	22
SEMESTER – V								
31	BC501	Corporate Accounting-I	Core course- 15	4+1	30	70	100	4
32	BC502	Management Accounting –I	Core course- 16	4+1	30	70	100	4
33	BC503	Business Law	Core course- 17	4+1	30	70	100	4
34	BC504	Fundamentals of Financial Management	Core course- 18	4+1	30	70	100	4
35	BC505 BC506 BC507	Discipline specific Elective- any one of the following: Business Taxation-III / Human Resource Mgtt Consumer Behavior	Discipline specific Elective	4+1	30	70	100	4
36	BC508 BC509	Open Elective : Business Taxation Tourism Management and Cultural Heritage of India	Open Elective	4+1	30	70	100	4
			Total	30			600	24
SEMESTER – VI								
37	BC601	Corporate Accounting-II	Core course- 19	4+1	30	70	100	4
38	BC602	Management Accounting-II	Core course- 20	4+1	30	70	100	4

39	BC603	Auditing and Corporate Governance	Core course- 21	4+1	30	70	100	4
40	BC604	Company Law	Core course- 22	4+1	30	70	100	4
41	BC605 BC606 BC607	Discipline specific Elective- any one of the following: Business Taxation-IV/ Human Resource Development/ Advertising Management	Discipline specific Elective	4+1	30	70	100	4
42	BC608	Project Work		4+1	30	70	100	4
			Total	30			600	24

YENEPOYA UNIVERSITY
B.COM DEGREE COURSE CURRICULUM
SEMESTER-I

Sl.No.	Paper Code	Name of the Paper	Course Type	Assessment				Credit
				Instruction Hrs Per Week	IA Marks	Final Marks	Total Marks	
SEMESTER – I								
1	BC101	Language 1- English	Language - 1	3+1	30	70	100	3
2	BC102 BC103 BC104	Language 2- Hindi Kannada Additional English	Language - 2	3+1	30	70	100	3
3	BC105	Financial Accounting –I	Core course- 1	5+1	30	70	100	5
4	BC106	Management Theory and Practice	Core course- 2	5+1	30	70	100	5
5	BC107	Business Statistics	Core course- 3	3+1	30	70	100	3
6	BC108	Managerial Economics	Core course- 4	3+1	30	70	100	3
7	BC109	Constitution of India	Ability enhancement compulsory course	02	30	70	100	2
8	BC110	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
				31			750	24

**I B.COM
SEMESTER - I**

BC101: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE-I

Goal: Students will be able to Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively and Undertake journalistic activities like writing, editing and designing newspapers, video- graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

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.

Make academic presentations precisely, logically and effectively and master the skills of academic writing.

Acquire the ability to understand social issues and concerns.

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:

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N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition ;*
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**I B.COM
SEMESTER - I
BC102: HINDI LANGUAGE**

xÉÉIWiré xÉ EpÉUIÉ uÉÉSÉÉ ÍcÉiIÉ WqÉ E³ÉiÉ xiÉU MÉU sÉ eÉÉÉÉ W| eÉWÉ qÉIÉwrÉ MüÉ MüsrÉÉhÉ LuÉ xÉqÉI- qÉÉŞÉ pÉÉIiÉMü IÉ UWWMüU ExÉxÉ oÉQimÉÉUmÉÖrÉ MÜD AÉU AaÉxÉU UWiiÉ W| CxÉ E-zrÉ xÉaÉ± AÉU MüÉurÉ MüÉUcÉIÉÉ ÌMürÉÉ aÉrÉÉ W| MüÉD pÉİ qÉÉÍsÉMü MüÉurÉ MüÍuÉ - qÉÉIÉxÉ MüÉ mÉIiÉÁmÉ WÉiÉÉ W|, ExÉMÜD UcÉIÉÉ cÉÉWÍeÉiÉIÉİ AMüIxqÉMüiÉÉ Mü xÉÉjÉ WD WÉ, uÉW|AmÉIÉpÉIiÉU MüÍuÉ Mü AliÉÉaÉiÉ MüD mÉUİ fÍsÉMü xÉÉÉrÉUWiiÉ W|, MüÍuÉ IÉzÉqoÉMü MüÉ ‘WÉUcÉIÉ’ MüD AmÉÖÉÉ ‘pÉÍqÉ - mÉŞÉ’ Mü ÁmÉ qÉ zÉqoÉMü Wİ IÉWİ xÉÉUqÉIÉwrÉ pÉÍqÉ- mÉŞÉ MüWScÉÉMüU IÉrÉİ xÉÉjÉMüiÉÉ mÉÉIÉ Mü AÉÍkÉMüÉUİ W|, CxÉ MüÉurÉ qÉ rÉW| pÉÉuÉ MüD xjÉsÉÉmÉU urÉYiÉ W|AÉ W| MüN| MüWÉIÉrÉÉ Mü ²ÉUÉ İuÉkÉÉİjÉrÉÉ MüD MüsmÉIÉÉzÉIsÉiÉÉ, İMürÉÉzÉIsÉiÉ MüÉpÉİ İuÉMüIxÉiÉ MüUIÉ mÉrÉÉxÉ İMürÉÉ aÉrÉÉ W|,

eÉIuÉIÉ Mü ÍsÉL pÉÉwÉÉ AÉU pÉÉwÉÉ Mü ÍsÉL urÉÉMüUhÉ qÉWiuÉmÉhÉ W|, CxÉqÉİ urÉÉMüUhÉ pÉÉaÉ pÉİ xÉÍqÉÍsÉiÉ İMürÉÉ aÉrÉÉ W| İeÉxÉxÉ İuÉ±ÉjÉrÉÉ Mü urÉÉMüUhÉ xÉoÉkÉİ ¥ÉÉIÉ SIÉ Mü ÍsÉL mÉrÉÉxÉ İMürÉÉ aÉrÉÉ W|

pÉÉkÉIÉÉ İuÉkÉÉIÉ : MüÉurÉ pÉÉaÉ MüÉ aÉÉMüU AÉU MüWÉIÉİ pÉÉaÉ MüÉ MükÉ UÉcÉMü oÉIÉÉMüU İuÉ±ÉjÉrÉÉ Mü ¥ÉÉIÉ oÉRÉÉÉ İMü mÉrÉÉxÉ İMürÉÉ eÉÉiÉÉ W|

UNIT I - sÉbÉ MüÉurÉ

1. zÉqoÉMü - eÉaÉSİzÉ aÉmiÉ

UNIT II - MüWÉIÉİ

- | | | |
|------------------------|---|------------------|
| 1. NÉOÉ eÉÉSaÉU | - | eÉrÉzÉMüU mÉxÉÉS |
| 2. DS MüÉ irÉÉWÉU | - | mÉqÉcÉIS |
| 3. pÉÉsÉÉUqÉ MüÉ eÉIuÉ | - | WÉUzÉMüU mÉUxÉÉD |
| 4. aÉaÉIÉ | - | A¥ÉrÉ |

UNIT III - urÉÉMüUhÉ

- | | | |
|--------------|---|----------------------|
| 1. xÉ¥ÉÉ | - | pÉS |
| 2. xÉuÉIÉÉqÉ | - | pÉS |
| 3. zÉoS | - | İuÉMüÉUİ - AİuÉMüÉUİ |

- 4. ÍsááÉ – (AÍrÉ ÍsááÉ ÃmÉ ÍsÉZÉÍÉÉ)
- 5. uÉcÉÍÉ – (uÉcÉÍÉ oÉSsÉÍÉÉ)

UNIT IV -

- urÉÉMüUhÉ
- 1. ÌMürÉÉ – pÉS
- 2. ÌMürÉÉ ÌuÉZÉwÉhÉ – pÉS
- 3. qÉWÉúÉUÍ
- 4. mÉÉÉUPEÉÍwÉMü zÉoSÉuÉSÍ – (Technical words)ÌWÍSIÃmÉ ÍsÉZÉÍÉÉ
- 5. ÌWÍSI qÉ AIÉúÉÉS

xÉSpÉ aÉjÉ :

- 1. Mü³ÉQÍ pÉÉwÉÉ Mü AÉkÉÍÍÉMü MüÍuÉ MüúÉmÉ Mü ‘zÉS- íÉmÉxuÉÍ sÉZÉMü eÉaÍSÍZÉ aÉmiÉ;
- 2. zÉqoÉMü , sÉÉMü pÉÉUÍÉÍ mÉMüÉZÉÍÉ – CsÉÉWÉoÉÉS 01
- 3. ÌWÍSI MüWÉÍÉÍ MüÉ CÍÉWÉxÉ – QÉ. sÉÉsÉcÉIS aÉmiÉ qÉaÉsÉ, UÉkÉÉMüwhÉ mÉMüÉZÉÍÉ
- 4. zÉoÉÍhÉMü urÉÉMüUhÉ – MüwhÉÉMüqÉÉU aÉÉxuÉÉqÉÍ, AÉsÉZÉ mÉMüÉZÉÍÉ, ÌSssÉÍ; 1981 and 2002
- 5. EmÉÍrÉÉxÉMüÉU mÉqÉcÉS – qÉWzÉ pÉOIÉaÉU, ÍÉZÉÍsÉ mÉÍosÉÍZÉaÉ WÉExÉ, ÌSssÉÍ; 2016

I B.COM
SEMETER - I
BC104: ADDITIONAL
ENGLISH

Prose and Poetry

Goal:

Students will be able to Undertake journalistic activities like writing, editing and designing newspapers, video- graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

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.

Pedagogy:

Combination of lectures, assignments and group discussion.

Part A

Prose:

- 1) A service of love: O Henry
- 2) The Selfish Giant : Oscar Wilde
- 3) Good Manners: J C Hill
- 4) Snake in the Grass: R K Narayan

Poetry:

- 1) Snake: D H Lawrence
- 2) Once Upon A time: Gabriel Okara
- 3) If : Rudyard Kipling
- 4) Stopping by the Woods: Robert Frost
- 5) On his Blindness: John Milton

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.

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*

I B.COM

SEMESTER - I

BC105: FINANCIAL ACCOUNTING - I

Goals: Students will be able to develop the accounting knowledge about different concepts of accounting

Paper objective:

- To enable the students to learn the various accounting standards and the concept of IFRS.
- To develop the accounting knowledge among the students Bank reconciliation statement.

Learning outcome:

- Students will be able to prepare Bank reconciliation statement when balance as per pass book or cash book and reasons for their differences are given.
- Students will be able to prepare different methods of depreciation accounts
- Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.

Pedagogy:

Combination of lectures, assignments and group discussions.

Unit I: Introduction to Financial Accounting: 10 hrs

Introduction – Meaning and Definition, Objectives of Accounting, Accounting Cycle, Functions of Accounting, Users of Accounting Information, Limitations of Accounting, Accounting Concepts and Accounting Conventions, An Overview Of Accounting Standards Issued By ICAI And IFRS.IFRS

Unit II: Bank Reconciliation Statement: 10hrs

Meaning of Bank Reconciliation Statement, Reasons for the differences in the two balances viz., balances as per Cash Book and Pass Book, Preparation of Bank Reconciliation Statement.

Unit III: Depreciation: 10hrs

Meaning & causes, Methods of charging Depreciation-Fixed installment - Reducing balance method, Annuity Method, Sinking Fund Method.

Unit IV: Rectification of Errors: **10hrs**

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.

Unit V: Final Accounts of Sole Trading Concerns: **10hrs**

Preparation of Trading Account, Profit and Loss Account and Balance Sheet including Manufacturing Account.

Unit VI: Final Accounts of Non- Trading Concerns: **10hrs**

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.

Reference Books:

B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009

M.C Shukla, T. S Grewal, S L Gupta : *Advanced Accounts/ Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi ; 2013*

S N Maheshwari, S K Maheshwari, *Advanced Accounts : Vol I, 10th edn, New Delhi, Vikas Publishers ; New Delhi ; 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*

R L Gupta, M Radhaswamy; *Advanced Accountancy Volume I, 13th Rev edn; New Delhi, Sulthan Chand & Sons ; 2013*

M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts; Rev Edn, New Delhi; S Chand & Company Pvt Ltd, 2013*

I B.COM

SEMESTER - I

BC106: MANAGEMENT THEORY AND PRACTICE

Goal: Students will be able to understand business organisation structure, functions and the role of corporate governance. Recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance

Paper objective:

To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations 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 organisation 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.
- 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 discussion.

Unit I. The Business Organisation, Its Stakeholders and The External Environment: 6 Hrs

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 II: Business Organization Structure, Functions And Governance: 10Hrs

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 III. Accounting and Reporting Systems, Controls And Compliance 12hrs

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 IV. Leading And Managing Individuals And Teams. 12hrs

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 V. Personal Effectiveness And Communication 10hrs

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 VI. Professional Ethics In Accounting And Business . 10hrs

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 ; 2016

ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd; 2016

ACCA Study Material, Latest Edition, London: BPP ; 2016

I B.COM
SEMESTER - I
BC107: BUSINESS STATISTICS

Goal: Students will be able to understand fundamentals of 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 I: Introduction: 8Hrs

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

Unit II: Measures of Central Tendency and Dispersion: 15Hrs

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

Unit III: Correlation & Regression: 12Hrs

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

Unit IV : Index Numbers: 6Hrs

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 V: Time Series-Components of Time Series: 7Hrs

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

Books for reference:

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

I B.COM
SEMESTER - I
BC108: MANAGERIAL ECONOMICS

Goal: Students will be able to Develop the conceptual foundations and analytical methods used in micro 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:

- Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium.

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I-Introduction to Managerial Economics: 6Hrs

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

Unit II-Theory of Consumption: 12Hrs

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 III-Theory of Production and Cost: 12Hrs

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 IV-Market structures :

6Hrs

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

Unit V-Demand Forecasting:

12Hrs

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

Books for reference

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

I B.COM
SEMESTER - I
BC109: CONSTITUTION OF INDIA

Goal: Students will be able to learn the knowledge of the Constitution of India. **Objectives:**

Keeping the students abreast with the knowledge of the Constitution of India. **Pedagogy:**

Lectures and conducting quiz competitions on the rules and regulations related to Constitution of India.

Learning Outcome:

On successful completion of this paper, candidates should be able to understanding constitution of india and its Constituent Assembly to learn fundamental rights and duties of citizen to understand union, state and federalism of india knowledge of electrol process in india.

INDIAN CONSTITUTION:

Unit 1 : Meaning and Importance of Constitution

Unit 2 : The Constituent Assembly

Unit 3 : The Preamble

Unit 4 : Salient Features

FUNDAMENTAL RIGHTS AND DIRECTIVE PRINCIPLES

Unit 5 : Meaning and Differences between Fundamental Rights and Directive Principles

Unit 6 : Fundamental Rights

Unit 7 : Rights Information Act : Meaning, importance of RTI 2005

UNION GOVERNMENT

Unit 8 : President of India- Election, Powers and Position

Unit 9 : Prime Minister and council of Ministers

Unit 10 : Parliament – Lok Sabha, Rajya Sabha- Organisations and Powers

STATE GOVERNMENT

Unit – 11 : The Governor

Unit – 12 : Chief Minister and Council of Ministers

Unit – 13 : State Legislature : Vidhana Sabha, Vidhana Parishad – organization and Powers

FEDERALISM IN INDIA

Unit – 14 : Meaning Federal and Unitary Features

THE JUDICIARY

Unit – 15 : The supreme Court – Organization, Jurisdiction and Role

Unit – 16 : The High Court – Organization Jurisdiction and Role

ELECTIRICAL PROCESS IN INDA

Unit – 17 : Election Commission – Organization, Functions

LOCAL GOVERNMENTS

Unit – 18 : Rural and Urban – Organisation, Powers and Functions.

Books for references:

RajRam. M, *Constitution of India* : Himalaya Publication, New Delhi ; 1999

Basu, D.D , *Constitution of India*, New Delhi: Himalaya Publication ; 2001

Parvathy Appaiah, *Constitution of India*, Mangalore: Divya Deepa Publication ; 2005

SEMESTER – II								
9	BC201	Language 1- English	Language– 3	3+1	30	70	100	3
10	BC202 BC203 BC204	Language 2- Hindi Kannada Additional English	Language - 4	3+1	30	70	100	3
11	BC205	Financial Accounting –II	Core course- 5	5+1	30	70	100	5
12	BC206	Principles and Practice of Banking	Core course- 6	5+1	30	70	100	5
13	BC207	Business Mathematics	Core course- 7	3+1	30	70	100	3
14	BC208	Indian Economy	Core course- 8	3+1	30	70	100	3
15	BC209	Human Rights, Gender Equity and Environment	Ability enhancement compulsory course	02	30	70	100	2
16	BC210	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
				31			750	24

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SEMESTER - II

BC201: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE -II

Goal: students will be able to develop the skills in public speaking, leadership and journalism.

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.

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 complied*: Laxmi Publications Pvt Ltd, New
Delhi ; 2008

I B.COM
SEMESTER - II
BC202: HINDI LANGUAGE

E-zrÉ :

ÌuÉ±ÉÍjÉrÉÉ MüÉ MüWÉIÉĪ ųÉUÉ méPrÉ MüÉ MüÉiÉWIsÉ, ÌuÉxqÉrÉ, ÌeÉYÉÉxÉ, ÌMürÉÉZÉĪsÉiÉÉ LuÉ xeÉlÉÉiqÉMü MüÉ ÌuÉMüÉÍxÉiÉ MüUIÉ Mü ÍsÉL xÉÉjÉ qÉ ÌWISĪ pÉÉwÉÉ Mü méĪiÉ méqÉ EimÉ³É MüUIÉ Mü E-zrÉ xÉ CxÉ xÉMúSÉiÉ ÌMürÉÉ aÉrÉÉ WĪ

pÉÉkÉIÉÉ ÌuÉkÉÉIÉ :

MüWÉIÉĪ xÉIÉÉMüU ÌuÉ±ÉÍjÉrÉÉ MüÉ méÉP mÉRÉiÉ WĪ, MüN ESEWUHÉ Mü Āmé qÉ ÌeÉuÉIÉ qÉqÉ WU ÌSĪÉ bÉOIÉuÉÉsÉ bÉOIÉÉ oÉiÉÉMüU mÉRÉiÉ WĪ

UNIT I – aÉ±

- | | | |
|-------------------------|---|--------------------------------|
| 1. méĪWIsÉÉ xÉTüS oÉÉsÉ | – | WÉUzÉMüU mÉUxÉÉD |
| 2. AÉSqÉĪ MüÉ oÉŠÉ | – | rÉZÉmÉsÉ |
| 3. zqÉZÉÉIÉ | – | qÉĪÉ pÉhQÉUĪ (xÉsÉÉmÉ) |
| 4. bÉU sÉÉOIÉ WĪL | – | WÉUuÉZÉUÉrÉ oÉŠĪÉ (AÉiqÉMüjÉÉ) |

UNIT II – aÉ±

- | | | |
|---------------------------|---|----------------------------|
| 1. méxÉ MüĐ UÉiÉ | – | mÉqÉcÉs |
| 2. ´ÉĪĪÉuÉÉxÉ UÉqÉÉIÉeÉIÉ | – | oÉÉsÉZÉÉÉU UQQĪ (eÉĪuÉIÉĪ) |
| 3. cÉĪTü MüĐ SÉuÉiÉ | – | QÉ.pÉĪwqÉ xÉÉWĪÉĪ |
| 4. ĪaÉssÉ | – | qÉWÉSuÉĪ uÉqÉÉ |

UNIT III - urÉÉMüUHÉ

- | | | |
|--------------|---|-----|
| 1. MüÉsÉ | – | pÉS |
| 2. uÉÉcrÉ | – | pÉS |
| 3. ÌuÉZÉwÉhÉ | – | pÉS |

4. uÉÉYrÉ zÉ-İMüUHÉ (mÉİPiÉ urÉEMüUHÉ İuÉpÉÉaÉ xÉ, İxÉTü LMü aÉsÉİİİ Sİ uÉÉYrÉ)
5. mÉzÉÉxÉİLEMü zÉoSÉuÉSİİ (Administrative words) İWİSİ ÃmÉ İsÉZÉİÉÉ

UNIT IV – urÉEMüUHÉ

1. xÉqoÉIkÉoÉÉkÉMü
2. xÉqÉŠrÉ oÉÉkÉMü
3. İuÉxqÉrÉİSoÉÉkÉMü
4. mÉS mÉEUcÉrÉ
5. İWİSİ qÉ AlÉuÉÉS(A Passage from English/Kannada to Hindi)

xÉSpÉİ aÉjÉ :

MüWÉİİİ xÉİÉEMüU İuÉ±ÉİjÉrÉÉİ MüÉ mÉEPİ mÉRÉİÉ Wİ, MüNİ ESÉWUHÉ MüÉ ÃmÉ qÉ eİİuÉİÉ qÉ WU İSİÉ bÉOİÉuÉÉÉSÉ bÉOİÉÉ MüÉ oÉİÉEMüU mÉRÉİÉ Wİ|

xÉSpÉİ aÉjÉ :

1. MüjÉEMüEU mÉqÉcÉS – UÉqÉSUXÉ İqÉ´É AÉU ‘ŸÉİİcÉçü aÉmİÉ, İÉZİİÉSÉ mÉİosÉİZÉaÉ ; 2011
2. zÉÇÉİhÉMü urÉEMüUHÉ – MüwhÉEMüqÉEU aÉÉxuÉÉqÉİ, AÉsÉZÉ mÉMüÉZÉİÉ, İSssÉİ ; 1981 and 2002

I B.COM

SEMESTER - II

BC203: KANNADA LANGUAGE

ಕನ್ನಡ ಭಾಷೆ, ಕನ್ನಡ ಸಾಹಿತ್ಯ

ಉದ್ದೇಶ: ಗುಣಮಟ್ಟ

ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಕಲಿಯುವುದರ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಯು ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಸುಗಮವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು. «ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಕಲಿಯುವುದರ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಯು ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಸುಗಮವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು. «ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಕಲಿಯುವುದರ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಯು ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಸುಗಮವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.

ಉದ್ದೇಶ: ಕನ್ನಡ ಭಾಷೆ:

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ಉದ್ದೇಶ: ಕನ್ನಡ ಭಾಷೆ:

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ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಕಲಿಯುವುದರ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಯು ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಸುಗಮವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.

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ಉದ್ದೇಶ: ಕನ್ನಡ ಭಾಷೆ:

ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಕಲಿಯುವುದರ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಯು ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಸುಗಮವಾಗಿ ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.

I B.COM
SEMESTER - II
BC204: ADDITIONAL ENGLISH

Goal: Students will be able to master communication skills in English and speak the language with fluency and accuracy.

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.

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:

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

Prose and Poetry

Prose:

- 1) With the photographer: Stephen Leacock
- 2) The night the ghost got in: James Thunder

- 3) A cup of Tea: Katherine Mansfield

Poetry:

- 1) Telephone Conversation: Wole Soyinka
- 2) Mettilda: Hilaire Belloc
- 3) Refugee Blues: W H Auden
- 4) Night of the Scorpion: Nissim Ezekiel
- 5) Upaguptha: Rabindranath Tagore

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

Brooker T : *My Struggle for my education*: Washington

I B.COM SEMESTER - II

BC205: FINANCIAL ACCOUNTING - II

Goal: Students will be able to get knowledge to convert single entry system of book keeping to double entry system of booking, Bills of Exchange, Hire Purchase System.

Paper objective:

- To develop the accounting knowledge of the procedure for valuation of loss of stock in the event of fire.
- To develop the accounting knowledge on Bills of Exchange.
- To acquire adequate knowledge of accounting treatments for consignment accounts.
- To develop accounting knowledge relating to Hire purchase and Instalment system.

Learning Outcome:

- Students will be able to prepare consignment, and calculate profit or loss.
- Students will be able to calculate the amount of fire insurance claim to lodged to an insurance company.

Students will be able to prepare ledger accounts in the books of Hire Purchaser and Seller.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I :Bills of Exchange :(Excluding accommodation bills) 10 Hrs

Meaning and features, advantages, recording bills of exchange , dishonor, noting, protesting, renewal, retirement and rebate.

Unit II : Accounting from incomplete records: 10 Hrs

Meaning, merits and limitations of Single Entry System.

Analytical method of calculation of profit- conversion into double entry system only.

Unit III: Consignment Accounts: 10 Hrs

Meaning . Valuation of Consignment Stock and Abnormal Loss (including higher invoicing)
Journal entries and Ledger accounts in the books of Consignor and Consignee (memorandum method excluded).

Unit IV: Insurance Claim 10Hrs

Introduction- need – loss of stock policy- preparation of statement of cost of goods sold –

preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage-valuation of stocks prior to date of fire – calculation of GP Ratio when GP Ratio is not given – Treatment of Average Clause, Treatment of Abnormal items.

Unit V: Hire Purchase System:

10 Hrs

Entries and Ledger accounts in the books of Hire Purchaser and Hire Vendor (including problems on full and partial re- acquisition.)

Unit VI: Installment System:

10 Hrs

Meaning , Difference between hire purchase and installment system-journal entries and ledger accounts in the books of installment purchaser and installment buyer-calculation of interest – when rate of interest and cash price is given – when cash price and total amount payable is given- calculation of cash price when rate of interest and installment price is given- calculation of cash price under annuity method.

Book for Reference:

B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers; 2009

M.C Shukla, T. S Grewal, S L Gupta : *Advanced Accounts/ Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi; 2013*

S N Maheshwari, S K Maheshwari, *Advanced Accounts*, Vol I, 10th edn, New Delhi, Vikas Publishers, New Delhi ; 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

R L Gupta, M Radhaswamy; *Advanced Accounts Volume I*, 13th Rev edn; New Delhi, Sulthan Chand & Sons ; 2013

M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts*; Rev Edn, New Delhi; S Chand & Company Pvt Ltd; 2013

I B.COM
SEMESTER - II
BC206: PRINCIPLES AND PRACTICE OF BANKING

Goal: Students will be able to understand the area of Banking in India.

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 I :Bank and Banking:

10Hrs

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 Bharathiya Mahila Bank (BMB).

Unit II:Commercial Banks:

10Hrs

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

ATM cards, E-Transfer of funds, E-banking.

Unit III: Investment policy of banks: 10Hrs

Criteria of investment policy-Principles of Investment Policy. Inclusive Banking: meaning and need- micro finance- meaning, need, difference in approach from commercial banking, micro finance in India- Self Help Groups-meaning and importance.

Unit IV: RBI: 10Hrs

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

Unit V: Negotiable Instrument: 10Hrs

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 VI: Paying Banker: 10Hrs

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.

Reference Books :

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

I B.COM
SEMESTER - II
BC207: BUSINESS MATHEMATICS

Goal: Students should be able to define basic terms in the areas of business calculus and financial mathematics.

Paper objectives:

- 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:

- 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 I: Evaluation of Business Choices: 10 Hrs

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 II: Evolution of Business choice through determinants 10 Hrs

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

Unit III: Portitanel Loss: 10 Hrs

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 IV-Interest Application : **11Hrs**

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

Unit V: Introduction to Differentiation: **7Hrs**

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

Books for Reference:

S.P Gupta, *Business Mathematics* : 40th edn, Sulthan Chand & Sons ; New Delhi ; 2014

Raghunandan, B.V, *Business Statistics and Mathematics*: Vol I & II/Vyshanvi Books ; 2014

Rajmohan, *Business Statistics and Mathematics*, Udupi ; Benak Books ; 2014

P R Vittal, *Business Statistics*; Margham Publications ; 2001

M Ragavachary, *Mathematics for Management*, M C Graw Hill education ; 2017

Sancheti & Kapoor, *Business Mathematics*, New Delhi. Sulthan Chand & Sons ; 2014

I B.COM
SEMESTER - II
BC208: INDIAN ECONOMY

Goals: Students will be able to understand the concept of 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 I:Nature of Indian economy: 8Hrs

Introduction-Characteristics of Indian Economy-India as a Developing Economy- Sectoral changes in Indian Economy- GDP of India

Unit II: Demographic Trends in Indian Economy: 8hrs

Introduction-Trends in Population growth- Causes of Rapid growth of Population- Effects of population growth on Indian Economy- Family Welfare Programmes- National Population Policy- Suggestions for a Sound Population Policy

Unit III: Poverty and Unemployment in India: 10hrs

Concept of Poverty in India- Causes of Poverty in India- Unemployment in India- Causes of Unemployment- Programmes of Employment Generation and Poverty Alleviation- Self Help Groups- Women Empowerment

Unit IV: Indian Industries and Structural Changes: 10Hrs

Earlier Industrial Policy initiatives- Industrial Policy 1991- Industrial Sector Reforms in India since 1991- Industrial Sickness- Micro, Small, Medium Enterprises in India- Role, Problems and

Measures- Importance of Small Scale Industries in Indian Economy- Problems of Small Scale and village industries- The government policy measures.

Unit V: Public Finance and Economic Planning :

12 hrs

Central-state financial relations- Sources of revenue to centre- Sources of revenue to state- Finance Commission-14th Finance Commission- Terms of reference- Key recommendations- economic planning- Plan wise objectives of all the five year plans achievements of economic Planning in India- Failures of economic policy in india-12th five year plan-2012-2017-NITI Ayog and present fiscal reforms.

Books for Reference:

Ramesh Singh , *Indian Economy* : McGraw Hill Publication ; NewDelhi, 2016.

Dutt & Sundaram, *Indian Economy*: S Chand Publication; New Delhi, 2017.

Nobert Lobo, *Indian Economy* : United Publishers ;Mangalore, 2016

I B.COM

SEMESTER - II

BC209: HUMAN RIGHTS, GENDER EQUITY AND ENVIRONMENT

Goal:

Objectives: To make the students understand the importance of human rights as citizens of India and their contribution related to environment.

Pedagogy: Lectures and conducting quiz competitions on the rules and regulations related to Human Rights and Environment

Learning Outcome:

On successful completion of this paper, candidates should be able to basic knowledge of HR and its function and authorities in society and industry Women's status, issues and gender equity and its importance Study of environment, its pollution, conservation and preservation Combination of lectures and assignments.

Unit – 1 Human Rights

1.1 Human rights – Meaning

1.2 Universal Declaration of Human Rights

II. Human Rights Advocacy

1.1 Global Advocacy of Human Rights Amnesty International and other Organizations.

1.2 People's Union for Civil Liberty (PUCL)

1.3 Human Rights Commission in India

1.4 Minority Commission in India

1.5 Remedies against Violation of Human Rights in India

Unit – II Gender Equity

1. Key Concepts

Sex and Gender – Masculinity and Feminity – Patriarchy, Matriarchy ; Gender Roles and Attributes, Gender Division or Labour- Gender Bias- Gender Stereotypes- Need for Gender Sensitization.

II. Women's Status in India

Important indicators- Sex Ratio, Education, Health, Nutrition, Material, and Infant

Mortality, Work Participation Rate, Political Participation.

III. Contemporary Women's Issues :

- (i) Discrimination against girl child
- (ii) Violence against women
- (iii) Problems of health and nutrition
- (iv) Women's education gender bias in education
- (v) Trafficking in women
- (vi) Globalization and impact on women

IV. State Initiatives on Gender Issues

- (i) Constitutional Rights of women
- (ii) Laws pertaining to women
- (iii) The National Commission for women

Unit – III Environment Studies

1. Nature of Environment Studies

- (i) Definition, scope and importance
- (ii) Concepts of ecology
- (iii) Ecological factors, soil, air, water
- (iv) Ecosystem, pond and forest as ecosystems
- (v) Human Population Growth

II) Environmental Pollution :

- (i) Types of pollution (a) Soil, Air, Water (b) Noise and Radioactive Pollution
- (ii) Sources of pollution and their effects (iii) control measures, legal and administrative

III) National Resources and Their conservation

- (i) Natural Resources and Their conservation – Water, soil and Forest
- (ii) Agencies involved in Environment Protection in India
- (iii) Environmental movement in India
- (iv) Legal and Administrative measurement for Environment Protection

References Books

Dinesh Shelton, David P Stuart, *International Human Rights in Nutshell*. Thomas Burgentel, : West Nutshell Publisher; London ; 2005.

Parvathy Appaiah, *Human Rights*.: Divya Deepa Publication: Mangalore ; 2016

SEMESTER – III								
17	BC301	Language 1- English	Language – 5	3+1	30	70	100	3
18	BC302 BC303 BC304	Language 2- Hindi Kannada Additional English	Language – 6	3+1	30	70	100	3
19	BC305	Financial Accounting III	Core course- 9	5+1	30	70	100	5
20	BC306	Cost Accounting-I	Core course- 10	5+1	30	70	100	5
21	BC307	Marketing Management	Core course- 11	3+1	30	70	100	3
22	BC308 BC309	Discipline specific Elective- any one of the following Business Environment/ Business Taxation- 1	Discipline specific Elective	3+1	30	70	100	3
23	BC310	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
				29			650	22

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SEMESTER - III

BC301: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE -III

Goal: Students will be able to Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.

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.

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

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.
- 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*

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SEMESTER - III

BC302: HINDI LANGUAGE

Enzre : me± peae qe qekrraeiie Mueure – Mueiu Sexe, xesusexe, uwique AEU qeiuoeed eei Mud Uceieae Mu xeeje AekelieMu Muluiee Mue pei meePrmexiemu qe xelqqeiseie imuree aree Wi, “pezemexees eei xeUceieEmelraxe pei xelqqeiseie imuree aree| Muluieeae Mu rreie qe iuezewe Amé xe krree UZee aree Wi | MuluieeLxesusé, AEU Yeeleuekemu Wi |

peekeliee iuekeele : Mueure peae Mue aee MuU AEU Emelraxe Mue Mueiee Mu Amé qe mexiee Muié Wi |

UNIT I – qekremuesiie Mueure

1. Mueiu Sexe–Sewe
2. xesusexe Mu mes
3. MuluueeU uwique
4. qeiuoeed Mud mesueesi

UNIT II – AekelieMu Muluiee

- | | | |
|----------------------------------|---|---|
| 1. meueie ‘Sié | – | me.Arreekrreeixewi Emeekrreee “weUAeke” |
| 2. qekzeesee | – | weUuezeuree ‘oeSié’ |
| 3. LMu ueae Mud Wirée | – | MuuEU leeuerehe) |
| 4. AMuesé AEU Exemu oees : qexOU | – | leaeaeie |

UNIT III – Emelraxe

1. aaeeqere – peUuemexees aemié (me : 1 xe 56)

UNIT IV – 1. aaeeqere – peUuemexees aemié (me : 56 xe Aié iemu)

xespe aeje |

1. Qe. qelqewie aeieqe, xEU Mud Mueure Musée : cees Lhq Mumeiee, UeqlaeEU, Iedisssei; 2013
2. Qe. iueerisi xieiemu, qekremuesiie Mueure : Uekemuwhe memuezeie, isssei; 2012

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SEMETER - III

BC303: KANNADA LANGUAGE

ಅವಲೋಕನ, ಆಧ್ಯಾತ್ಮಿಕ

ಉತ್ತರ-ಭಾಗದ ಗ್ರಂಥಗಳು

ಅಧ್ಯಾತ್ಮಿಕವಾದಿಗಳಾದ ಅನೇಕರು ಇವುಗಳನ್ನು ಉತ್ತರ-ಭಾಗದ ಗ್ರಂಥಗಳೆಂದು ಕರೆಯುತ್ತಾರೆ. ಇವುಗಳಲ್ಲಿ 'ಅವಲೋಕನ' ಮತ್ತು 'ಆಧ್ಯಾತ್ಮಿಕ' ಎಂಬ ಎರಡು ಗ್ರಂಥಗಳಿವೆ. ಇವುಗಳಲ್ಲಿ 'ಅವಲೋಕನ' ಗ್ರಂಥದಲ್ಲಿ 'ಅವಲೋಕನ' ಎಂಬ ಪದವು ಬಹು ಸಂಖ್ಯೆಯಲ್ಲಿ ಬಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ.

ಅವಲೋಕನ:

ಅವಲೋಕನ ಎಂದರೆ 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ. ಇದು 'ಅವಲೋಕನ' ಎಂದರ್ಥವನ್ನು ಹೊಂದಿದೆ.

ಉತ್ತರ-ಭಾಗ:

- ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ
- ಅವಲೋಕನ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ
- ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ
- ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ
- ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ
- ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ

ಅವಲೋಕನ:

ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ - ಅವಲೋಕನ ಮತ್ತು ಆಧ್ಯಾತ್ಮಿಕ

II B.COM
SEMESTER - III
BC304: ADDITIONAL ENGLISH

Goals: To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

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.

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

1. A Marriage Proposal- Anton TEXT Chekov
2. The Bishop's Candlesticks- Norman Mckinnel
3. The Ugly Duckling- A A Milne

4. The Ghost of Terry Bundler- W W Jacobs & Charles Rock
5. Refund- Fritz Karinthy

Part B

Grammar:

Poster Making

Interview

Press reports

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.

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*

II B.COM
SEMESTER - III
BC305: FINANCIAL ACCOUNTING - III

Goals: Students will be able to understand Partnership Accounts.

Paper objective:

To develop accounting knowledge on Admission of a Partner, Retirement of a Partner, Admission cum retirement, Death of a partner, dissolution of Partnership firms.

Learning Outcome:

To develop the skill of preparation of accounts for partnership firms which are related to admission, retirement, death, dissolution and sale of Partnership firm as per legal requirements.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Partnership Accounts: Admission of a Partner. 10 Hrs

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.

Unit II: Partnership Accounts: Retirement of a Partner 10 Hrs

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.

Unit III: Partnership Accounts: Admission cum Retirement 10 Hrs

Unit IV: Partnership Accounts: Death of a Partner 10 Hrs

Joint Life Policy and Individual Policies.

Unit V: Partnership Accounts: Dissolution of Partnership Firms 10 Hrs

(Excluding Garner Vs Murray) Simple Dissolution. Insolvency (Capital loss to be borne in the agreed ratios).

Unit VI: Partnership Accounts: Sale of Partnership Firm to a Limited Company 10 Hrs

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

Books for References:

1. B. S Raman, *Financial Accounting*, Vol : II/ 1st edn/ Mangalore, United Publishers ; 2009
2. M.C Shukla, T. S Grewal, S L Gupta, *Advanced Accounts/ Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi ; 2013*
3. S N Maheshwari, S K Maheshwari, *Advanced Accounts Vol I*, 10th edn, New Delhi, Vikas Publishers, New Delhi ; 2009
4. R L Gupta, M Radhaswamy, *Financial Accounting*, First Edition/New Delhi; Sulthan Chand and Sons ; 2011
5. S P Jain, K L Narang, *Advanced Accountancy ;Volume I*, New Delhi, Kalyani Publishers ; 2012
6. R L Gupta, M Radhaswamy; *Advanced Accounts , Volume I*, 13th Rev edn; New Delhi, Sulthan Chand & Sons ; 2013
7. M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts; Rev Edn*, New Delhi; S Chand & Company Pvt Ltd;2013

II B.COM
SEMESTER - III
BC306: COST ACCOUNTING- I

Goals: Students will be able to understand the various aspects of cost accounting.

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 I: Basic Concepts:

10 Hrs

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 II: Cost Sheet:

10 Hrs

Cost sheet- Tenders & Quotations.

Unit III: Material Control:

10 Hrs

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.

UnitIV: Labour:

10 Hrs

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 V: Overheads :

10Hrs

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 VI : Reconciliation of Cost and Financial Accounting

10Hrs

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

BOOKS FOR REFERENCE

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 (5th edition)*, New Delhi, Taxman Publishing ; 2011

Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

II B.COM SEMESTER - III
BC307: MARKETING
MANAGEMENT

Goal: Students will be able to understand various concepts and theories of Marketing management to apply them in marketing context.

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 behavior, 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

- 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 I Introduction to Marketing

10 Hrs

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

Unit II Market Segmentation and Consumer Behaviour

10 Hrs

(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 III Product Strategy

10 Hrs

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 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 IV Advertising and Sales Management

10 Hrs

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 V: Emerging Trends in Marketing

8Hrs

(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.

Books for reference:

R. S. N. Pillai and Bhagavathi ; 4th 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* ; 14th edn, ; New Delhi, Mc Grow Hill Education India Pvt Ltd ; 2014

Philip Kotler, Kevin Keller 15th edn, *Marketing Management* ;Pearson Education Ltd.

B. S. Raman. 1st edn : *Modern Marketing* ; New United Publishers, Mangaluru.

II B.COM
SEMESTER - III
DISCIPLINE SPECIFIC ELECTIVE
BC308: BUSINESS ENVIRONMENT

Goal: Student will be able to understand the concept of business environment.

Paper objective:

The course aims to give insights on how a business operates in a dynamic social, cultural and economic 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-I:Introduction

10Hrs

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-II :Natural Environment :

10Hrs

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

Unit III: Economic Environment

8Hrs

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 IV: Technological Environment:

10Hrs

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-V:Political and Socio-Cultural Environment

10 Hrs

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.

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.

Books for Reference:

Ashwathappa, *Essentials of business environment*. 11thed :Bangalore: Himalaya publications ; 2011

Francis Cherunilam, *Business Environment* 12thed : Mumbai: Himalaya publishing house ; 2011

S.K.Mishra, P, *Economic Environment*. 5th ed New Delhi: Himalaya publishing house ; 2011

II B.COM
SEMESTER - III
DISCIPLINE SPECIFIC ELECTIVE
BC309: BUSINESS TAXATION-I

Goal: Students will be able to understand the concept of Business Taxation.

Paper objective:

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Learning outcome:

Exhibit sophisticated knowledge related to direct tax: Laws and Practices.

Identify, define and resolve tax issues through their understanding, knowledge.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction: Definition . assessee - person . assessment year and previous year . income agricultural income - gross total income - taxable income - Permanent Account Number (PAN) . Income tax rates of relevant assessment year for individual assessee. **8 Hrs**

Unit II: Residential status: Individual . HUF . Firm . Company . Determination of residential status of individual - Incidence of Tax (Scope of Total Income) - Meaning . Indian income . Foreign income. Deemed income - Computation of total income based on residential status **10Hrs**

Unit III: Tax-free income under Sec. 10 relating to computation of salary income . Gratuity, Commutation of pension, Leave encashment, Income tax paid by employer, Receipts at the time of voluntary retirement, Foreign allowance and perquisites, House rent allowance, Leave travel concession, Receipts from Life Insurance Policy. **10Hrs**

Unit IV: Income from Salary . characteristics of salary income . allowances- perquisites and their valuation . tax-free perquisites . deduction under sec 16. Provident funds . income tax provisions relating to statutory provident fund, recognized provident fund, unrecognized provident fund and public provident fund. **10Hrs**

Unit V: Computation of taxable salary - Deduction u/s 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D and 80E set off losses of other heads against salary income and derivation of taxable income of salaried assessee. **10Hrs**

Books for Reference:

Mehrotra, H.C & Goyal *Income Tax Law and Practice*. Agra: Sahitya Bhavan Publishers;2017.

Gupta Ravi & Ahuja Girish *Direct Taxes Law and Practice*, New Delhi: Bharat Law House Pvt. Ltd ; 2017

Manohar, T.N & Hari, G.N, *Income Tax Laws*, Mumbai: Snow White Publications Pvt. Ltd; 2017

Bhagavathi Prasad, *Income Tax Law and Practice*, New Delhi: Wishwa Prakashana Publishers & Exports Pvt. Ltd ; 2017

Gaur, V.P, Gaur, Puja., Narang D.B & Puri, Rajiv, *Income Tax Law and Practice*, New Delhi: Kalyani Publications ; 2017

Vinod Singhania, K. *Direct Taxes Law and Practice*, Mumbai: Taxmann Publicatiions ; 2017

SEMESTER – IV								
24	BC401	Language 1- English	Language – 7	3+1	30	70	100	3
25	BC402 BC403 BC404	Language 2- Hindi Kannada Additional English	Language – 8	3+1	30	70	100	3
26	BC405	Financial Accounting IV	Core course- 12	5+1	30	70	100	5
27	BC406	Cost Accounting-II	Core course- 13	5+1	30	70	100	5
28	BC407	Indian Financial System	Core course- 14	3+1	30	70	100	3
29	BC408 BC409	Discipline specific Elective- any one of the following: International Business Management/ Business Taxation-II	Discipline specific Elective	3+1	30	70	100	3
30	BC410	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
				29			650	22

II B.COM

SEMESTER - IV

BC401: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE -IV

Goal: Student will be able to Make academic presentations precisely, logically and effectively and master the skills of academic writing.

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.

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

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.

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*

II B.COM

SEMESTER - IV

BC402: HINDI LANGUAGE

E-zrÉ : LMüÉMüD Mü AjÉ Wi, UÉMü AMüüÉsÉÉ IÉOMü| ´É, LMüÉIMürrÉ Mü CxÉ méPiréméxiÉ Mü qÉxÉIqqÉIsÉiÉ IMürrÉÉ aÉrrÉÉ Wi, MürrÉÉsÉrÉ mÉŞÉ sÉZÉIÉ, mÉÉUmÉŞÉ, ¥ÉÉmÉIÉ, ÍZÉMürrÉiÉI mÉŞÉ AÉSI CIÉ mÉŞÉÉ MüÉ mÉrrÉaÉMüN: İuÉIZÉ¹ MürrÉÉ: Mü İSÉL Wİ İMürrÉÉ eÉÉiÉÉ Wi | xÉUMüÉUİ mÉŞÉÉ Mü İSÉZÉIÉ MüD İuÉIkÉ MüxÉİ WÉiÉİ Wi AÉUCIÉMüÉ mÉrrÉaÉ MüWÉ— MüWÉ AÉU MüoÉ — MüoÉ WÉiÉÉ Wi | CxÉMüÉ ¥ÉÉIÉ mÉÉmiÉ MüU xÉMüiÉ Wi|

pÉÉkÉIÉÉ İuÉkÉÉIÉ : AIÉMü İÉqÉIÉMü²ÉUÉ İuÉ±ÉİjÉrrÉÉMüÉxÉqÉaÉ eÉÉIÉMüÉUİ SMüU ¥ÉÉIÉ oÉRÉIÉİMü mÉrrÉxÉİMürrÉÉ eÉÉiÉÉ Wi|

UNIT I – ´É, LMüÉMüD

- | | | |
|---|---|-----------------------|
| 1. UÉÉUÉIÉİ xÉIiÉÉ | – | UÉqÉMüqÉÉU uÉqÉÉ |
| 2. UİR: MüD WQQİ | – | eÉaÉSİZÉcÉIS: qÉÉjÉU |
| 3. qÉÉ | – | İuÉwhÉ mÉpÉÉMüU |
| 4. SÉ MüSÉÉMüÉU
MürrÉÉsÉrÉ mÉŞÉ sÉZÉIÉ | – | pÉaÉuÉiÉİcÉUUhÉ uÉqÉÉ |

UNIT II –

1. mÉÉUmÉŞÉ, MürrÉÉsÉrÉ ¥ÉÉmÉIÉ, ÍZÉMürrÉiÉI mÉŞÉ, AIÉxqÉÉUMü mÉŞÉ
2. aÉ±ÉZÉ sÉZÉ (aÉ±ÉZÉ SMüU mÉÉcÉ mÉZlÉ mÉNIÉÉ)

UNIT III

1. xuÉuÉiÉ sÉZÉIÉ – İÉEMüUİ AÉU İuÉuÉÉW: xÉqoÉIkÉ qÉi
2. xÉİcÉmiÉİMüUhÉ

UNIT IV

1. İuÉ¥ÉÉmÉIÉ – İÉqÉIÉÉ İÉrrÉÉU MüUÉIÉÉ
2. mÉcÉÉU xÉÉİWirÉ :
 - i) İpÉİ´´É mÉŞÉ – İÉqÉIÉÉ
 - ii) orÉÉIÉU – İÉqÉIÉÉ iii)
 - İİÉqÉŞÉhÉ mÉŞÉ – İÉqÉIÉÉ

xÉSpÉ aÉjÉ –

1. QÉ. aÉÉİmÉIÉÉjÉ UÉuÉ QÉ. ´ÉİuÉÉxiÉuÉ, sÉÉMüpÉÉUÉiÉİ mÉMüÉZÉIÉ, CsÉÉWÉoÉÉs; 2014
2. İcÉUeİİsÉsÉ, İÉZÉİsÉ mÉİostÉİZÉaÉ WÉFxÉ, İSssÉİ; 2013

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SEMESTER - IV
BC404: ADDITIONAL ENGLISH

Goal: Students will be able to make academic presentations precisely, logically and effectively and master the skills of academic writing.

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

Rabindranath Tagore- *The Home and the world*. Penguin Classics; Revised edition ; 2005)

Part B

Grammar:

- Book review
- Invitation drafting
- Writing scripts for movie or radio
- Creative writing- Poem or short story

Books for reference:

- 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*

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SEMESTER - IV
BC405: FINANCIAL ACCOUNTING - IV

Goal: Student will be able to deal with accounting concepts, tools and techniques influencing business organizations.

Paper objectives:

- To develop the accounting knowledge on the various bases of allocation of common expenses and incomes while preparing departmental accounts.

Learning outcome:

- Students will be able to allocate and proportion the expenses among the departments and calculate profit or loss for each department.
- To develop the skill of preparation of accounts for Royalty accounts and Branch Accounts.
- To familiarize the students about computerized Accounting system.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I : Royalty Accounts :Main Lease: 10 Hrs

Meaning, forms of royalty, minimum rent, short workings, recoupment short workings, Entries and Ledger Accounts in the books of Lessee and Lessor.

Unit II : Royalty Accounts :Sub- Lease: 10 Hrs

Meaning, Entries and Ledger Accounts in the books of Original Lessor, Sub- Lessor and Sub-Lessee.

Unit III : Branch Accounts : 10 Hrs

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

Unit IV: Branch Accounts:

10 Hrs

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)

Unit V: Departmental Accounts:

10 Hrs

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 VI: Computerized Accounting system :

10 Hrs

Meaning , features, codification and grouping of accounts, spread sheet software, prepackaged accounting software, Enterprise Resource Planning (ERP) software, out sourcing of accounting function, choice of an alternatives.

Books for References:

B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009.

M.C Shukla, T. S Grewal, S L Gupta : *Advanced Accounts/* Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi ; 2013

S N Maheshwari, S K Maheshwari, *Advanced Accounts*, Vol I, 10th edn, New Delhi, Vikas Publishers, New Delhi ; 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

R L Gupta, M Radhaswamy; *Advanced Accountancy*, Volume I, 13th Rev edn; New Delhi, Sulthan Chand & Sons ; 2013

M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts*; Rev Edn, New Delhi; S Chand & Company Pvt Ltd ; 2013

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SEMESTER - IV
BC406: COST ACCOUNTING - II

Goal: To develop the students towards cost consciousness and prepare them for careers in the areas of costing.

Course Objective:

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

Learning Outcome:

- 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 I: JOB AND BATCH COSTING **10 Hrs**

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

Unit II: CONTRACT COSTING **10 Hrs**

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

Unit III: PROCESS COSTING **10 Hrs**

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 IV: JOINT PRODUCTS AND BY PRODUCTS

10 Hrs

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 – V : ACCOUNTING FOR BY PRODUCTS:

10hrs

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

10 Hrs

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

Reference Books :

- 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 (5th edition)*, New Delhi, Taxman Publishing ; 2011
- Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

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SEMESTER – IV
BC407: INDIAN FINANCIAL SYSTEM

Goal: Student will be able to understand various organization and working of financial system in India.

Paper 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

- 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.
- Familiarizatin 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 -I Financial System

10Hrs

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 II : Capital Market

10Hrs

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- III :Securities and Exchange Board of India

8Hrs

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- IV : Financial Institutions and services

12Hrs

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 V : Introduction to Derivatives Market

8hrs

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.

Books for Reference:

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

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SEMESTER - IV
DISCIPLINE SPECIFIC ELECTIVE
BC408: INTERNATIONAL BUSINESS MANAGEMENT

Goal: Student will be able to understand the business strategies necessary to compete in a global marketplace.

Paper 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

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction to International Business **10 Hrs**

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 II: International Business Environment **10 Hrs**

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 III : Theories of International Trade: 10 hrs

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 IV :International Financial Environment: 10 hrs

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 an short forward position, forward premium, arbitrage, Hedging and Speculation.
Foreign investments : Types and flows , foreign investment in Indian perspective.

Unit V: Developments and issues in International Business : 8hrs

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

Books for reference:

- Cherunilam Francis, *International business* –5th edn, Prentice Hall India Learning Pvt Ltd
- Justin Paul , *International business* / 5th 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.

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SEMESTER - IV
DISCIPLINE SPECIFIC ELECTIVE
BC409: BUSINESS TAXATION - II

Goal: Student will be able to understand the concept of income tax.

Paper objective:

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Learning outcome:

Exhibit sophisticated knowledge related to direct tax: Laws and Practices.

Identify, define and resolve tax issues through their understanding, knowledge.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Income from house property: annual value of let out property . self-occupied property .
concept of unrealized rent and composite rent . deductions. **10Hrs**

Unit II: Profits and gains from business and profession. Deductions permissible u/s
30 to 37, payments not deductible . deduction U/S 80GGB - computation of professional
income **10Hrs**

Unit III: Computation of business income – rules governing depreciation –
computation of depreciation and written down value **10Hrs**

Unit IV : Capital gains:

Meaning . transfer .short term and long-term capital gains . cost of acquisition - exemptible capital
gains . computation of taxable capital gains . set off of losses of capital gains intrahead and inter-
heads of income. **10 Hrs**

Unit V : Income from other sources. Interest on securities. Grossing up. Exemption under sec. 10(15) deduction u/s 57. **8Hrs**

Recommended Books for Reference:

- Mehrotra, H.C & Goyal, *Income Tax Law and Practice*. Agra: Sahitya Bhavan Publishers ; 2017
- Gupta Ravi & Ahuja Girish, *Direct Taxes Law and Practice*, New Delhi: Bharat Law House Pvt. Ltd ; 2017
- Manohar, T.N & Hari, G.N, *Income Tax Laws*, Mumbai: Snow White Publications Pvt. Ltd ; 2017
- Bhagavathi Prasad, *Income Tax Law and Practice*, New Delhi: Wishwa Prakashana Publishers & Exports Pvt. Ltd ; 2017
- Gaur, V.P., Gaur, Puja., Narang D.B & Puri, Rajiv. *Income Tax Law and Practice*, New Delhi: Kalyani Publications ; 2017
- Vinod Singhania, K. *Direct Taxes Law and Practice*, Mumbai: Taxmann Publications ; 2017

SEMESTER – V								
31	BC501	Corporate Accounting-I	Core course- 15	4+1	30	70	100	4
32	BC502	Management Accounting –I	Core course- 16	4+1	30	70	100	4
33	BC503	Business Law	Core course- 17	4+1	30	70	100	4
34	BC504	Fundamentals of Financial Management	Core course- 18	4+1	30	70	100	4
35	BC505 BC506 BC507	Discipline specific Elective- any one of the following: Business Taxation-III / Human Resource Management Consumer Behavior	Discipline specific Elective	4+1	30	70	100	4
36	BC508 BC509	Open Elective : Business Taxation Tourism Management and Cultural Heritage of India	Open Elective	4+1	30	70	100	4
				30			600	24

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SEMESTER - V

BC501: CORPORATE ACCOUNTING –I

Goal: Student will be able to understand all the aspects relating to corporate accounting.

Objective:

This paper provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations . It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts ,valuation of shares and goodwill etc

Learning outcome :

- To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
- To enable the students to understand the procedure of preparing the accounts of corporate enterprises with a help of the principles and regulations governing the same.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Company Accounts: Redemption of Preference Shares: 10 Hrs

Meaning-Legal provisions as per section 55 of the Companies Act ,2013 –Treatment regarding premium on redemption –Creation of Capital Redemption Reserve Account (CRR)- Fresh issue of Shares –Arranging for cash balance for the purpose of Redemption- Issue of bonus shares- Preparation of Balance sheet after Redemption.

**Unit II: Company Accounts: Redemption of Debentures 10 Hrs
(Sinking Fund Method Only).**

Meaning of redemption, Sources of funds for Redemption, guidelines issued by the SEBI, provision for Redemption, problems of using sinking fund method.

Unit III : Final Accounts of Companies: 10 Hrs

Legal provisions regarding final accounts of companies- Companies with Accounting Standards- Form and contents of statement of profit and loss and Balance sheet as per SCHEDULE VI, Problems of using Latest Vertical form with relevant Notes.

Unit IV: Valuation of Shares and Goodwill **10 Hrs**

Valuation of shares : Need for valuation, Factors Affecting valuation of Shares-Net Asset Method- Yield Method- Fair Value Method- Practical Problems.

Valuation of Goodwill : Meaning of Goodwill- Need for Valuation of Goodwill-Factors Affecting Valuation of Goodwill-Methods of Valuation –average Profit Method, Super Profit Method, Annuity Method, Capitalization Method.

Unit V: Holding Company Accounts: **10 Hrs**

Meaning of Holding & Subsidiary Company-consolidated of Balance Sheet of Holding and Subsidiary Company- Treatment of Unrealized Profit on Stock and assets- Revaluation of assets and liabilities-Inter Company owing- Minority Interest-Preparation of Consolidated Balance Sheet Problems (Single Subsidiary only).

Unit : VI : Profit prior to Incorporation **10 Hrs**

Meaning- calculation of profit with the help of Time-Sales-Weighted Ratio's- Ascertainment of profit or loss Prior to Incorporation- problems related to Trading and Profit and loss account based on sales ratios, Time Ratios and weighted Ratios.

Books for References:

- B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009
M.C Shukla, T. S Grewal, S L Gupta, *Advanced Accounts/ Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi ; 2013*
S N Maheshwari, S K Maheshwari, *Financial Accounting Vol I, 10th edn, New Delhi, Vikas Publishers, New Delhi ; 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*
R L Gupta, M Radhaswamy;*Advanced Accountancy Volume I, 13th Rev edn; New Delhi, Sulthan Chand & Sons; 2013*
M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts Rev Edn, New Delhi: S Chand & Company Pvt Ltd ; 2*

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SEMESTER - V
BC502: MANAGEMENT ACCOUNTING – I

Goal: Student will be able to understand various concepts of management accounting.

Paper objective:

To familiarize the students with various principles of management accounting

Learning Outcome:

Evaluate the cost and benefits of different conventional and contemporary costing system
Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction: 10 Hrs

Evolution of Management Accounting, Meaning and Definition, Nature, scope and importance of Management Accounting. Objectives and functions of Management accounting, Management accounting as a separate of accounting, distinction between management accounting and financial accounting, distinction between management accounting and cost accounting, management Accountant: His status and functions, duties of management Accountant.

Unit II: MARGINAL COSTING: 10 Hrs

- Nature, merits and limitations
- Marginal costing Vs Absorption costing
- Cost-Volume-Profit relationship
- Marginal cost equations and Break-even Analysis
- Computation of Break-even point, P/V ratio, Margin of safety.

Unit III: BUDGETARY CONTROL: 10 Hrs

- Nature and scope
- Procedure in Budget Preparation
- Types of Budget: Sales Budget, Production Budget, Production Cost Budget and Purchase Budget with problems

Unit IV: STANDARD COSTING : **10 Hrs**

- Meaning
- Standard costing Vs Budgetary control
- Merits and demerits of standard costing

Unit V: VARIANCE ANALYSIS : **10 Hrs**

Material labour cost and overhead variances and their computation

Unit VI: DECISION MAKING: **10Hrs**

Costs for decision making, variable costing and differential analysis as aids in making decisions- fixation selling price, exploring new product, make or buy, product mix , operate or shut down, sell or process further, Responsibility Accounting, divisional Performance Measurement.

BOOKS FOR REFERENCE

- Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009
- Pandey I.M., *Management Accounting: A planning and Control Approach*, Vikas Publishing House.
- 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 (5th edition)*, New Delhi, Taxman Publishing ; 2011
- Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ;2014

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SEMESTER - V
BC503: BUSINESS LAW

Goal: Student will be able to understand relevant laws concerning and effecting business organizations in operation.

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 I: The Indian Contract Act 1872: General principle of law of Contract **8Hrs**

- 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 II: Consideration, contractual capacity, free consent: **12Hrs**

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 III : Lawful Object, Contingent Contract and Quasi Contract: **10Hrs**

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 IV : The Indian Contract Act, 1872: Special Contract **10Hrs**

- 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

10Hrs

- 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 200010 Hrs

- 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

Books for Reference:

Kapoor N.D, *Elements of Mercantile Law*, New Delhi, Sultan Chand & Sons ; 2015

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.

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SEMESTER - V

BC504: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Goal: Student will be able to acquire the knowledge of corporate finance.

Paper objective:

It develops an understanding among the students towards corporate Financial activities. It helps to study the role and responsibilities of Financial manager, financial function, management of finance, working capital management, cost of capital and dividend policy. As prerequisite, the students should be having basic knowledge about elementary concepts of finance.

Learning Outcome

- To give understanding to the students the various areas of corporate finance.
- To develop knowledge of sources of finance and its management.
- To give insight into financial decisions relating to capital structure, working capital, dividend decisions etc

Pedagogy:

Combination of lectures, assignments, exercise and group discussion.

Unit-I. Introduction

10Hrs

Financial management-Meaning and definition, Nature, scope and Objectives of Financial management, growing importance of financial management.

Unit-II-Financial Decision

10Hrs

Sources of Long term financing-Capital structure-Meaning and definition of Capital structure-Factors determining capital structure-Liquidity and capital structure-Profitability and capital structure-Calculation of EPS-concepts of leverages-operating leverage-financial leverages-combined leverages.

Unit III-Long term Investment Decisions- Capital Budgeting

10 Hrs

Capital Budgeting-meaning-importance-factors determining capital budgeting-steps in capital budgeting-methods of capital budgeting-payback period method-Accounting Rate of Return-Net Present value-internal rate of return & Profitability index.

Unit IV-Working capital decisions

10Hrs

Meaning of working capital:Gross, net permanent and temporary Concept of operating cycle:Gross operating and net operating cycle Estimation of working capital requirement:Estimation of componets method,percentage of sales method, operating cycle method Factors determining the size of working capital

Unit-V-Cost of capital

10Hrs

Meaning,Estimation of components of cost of capital, Methods for calculating cost of equity, cost of retained earnings, cost of Debt and Cost of Preference Share Capital ,Weighted average cost of capital (WACC)

Unit -VI-Dividend decisions

10Hrs

Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends, Dividend policies in practice.

Books for References:

M.Y Khan & P.K Jain, *Financial Management*, New Delhi: Tata MC Graw Hill, 2017

V.K Balla, *Financial Management*, New Delhi: Anmol Publications (P) Ltd.

S N Maheshwari, *Financial Management: Principles and Practice* : Sultan Chand & Sons

I.M Pandey, *Financial Management*, Noida (UP): Vikas Publications ; 2015

Ravi M Kishore, *Financial Management: Taxman Publications* ; 2016

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SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE
BC505: BUSINESS TAXATION - III

Goal: Student will be able to understand various concepts of direct tax: Laws and Practices.

Paper objectives:

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Learning outcome:

Exhibit sophisticated knowledge related to direct tax: Laws and Practices.

Identify, define and resolve tax issues through their understanding, knowledge.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I : Deduction U/S 80 . 80 DD, 80DDB, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80P, 80TTA and 80U. Set-off of losses, carry forward, and set-off of losses intra-head and inter-heads of income leading computation of Gross Total Income. **10Hrs**

Unit II: Assessment of Individual - taxability of agricultural income in indirect way. taxability of share of income of HUF and Firm - computation of total income and tax liability **10Hrs**

Unit III: Assessment of Cooperatives:

Meanings and characteristics-Computation of total income and tax liability **10Hrs**

Unit IV: Assessment of Partnership Firm U/S 184, (other than problems on change of constitution of firm), computation of firm's total income and tax liability. Computation of individual income of partners from firm taxable U/S 28. **10Hrs**

Unit V: Assessment of Companies: Computation of Total Income . Computation of Book Profits and tax liability (applicability of Minimum Alternate Tax: MAT) - Taxation of Non-Resident Companies. **10Hrs**

Unit VI: Wealth Tax Act: Definitions-Assets, Deemed Assets,Exempted Assets. Valuation of immovable property & Business Assets. Debts owned. Problems on computation of Net Wealth and Wealth. **10Hrs**

Books for Reference:

Mehrotra, H.C & Goyal, *Income Tax Law and Practice*. Agra: Sahitya Bhavan Publishers ; 2017

Gupta Ravi & Ahuja Girish, *Direct Taxes Law and Practice*, New Delhi: Bharat Law House Pvt. Ltd ; 2017

Manohar, T.N & Hari, G.N, *Income Tax Laws*, Mumbai: Snow White Publications Pvt. Ltd ; 2017

Bhagavathi Prasad, *Income Tax Law and Practice*, New Delhi: Wishwa Prakashana Publishers & Exports Pvt. Ltd ; 2017

Gaur, V.P., Gaur, Puja., Narang D.B & Puri, Rajiv, *Income Tax Law and Practice*, New Delhi: Kalyani Publications ; 2017

Vinod Singhania, K, *Direct Taxes Law and Practice*, Mumbai: Taxmann Publicatiions ; 2017

III B.COM
SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE BC506:
HUMAN RESOURCE MANAGEMENT

Goal: Student will be able to understand management of human resource in the organization.

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:

8Hrs

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:

10Hrs

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 **10 Hrs**

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: **12Hrs**

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 **10Hrs**

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: **10Hrs**

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 Subba Rao, *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* : Dhanpat Rai & Co ; New Delhi.

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SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE
BC507: CONSUMER BEHAVIOUR

Goal: Student will be able to understand behaviour of consumer in the market.

Paper objective:

The basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its application in marketing

Learning outcome:

Student will gain the knowledge of consumer behavior in order to develop, evaluate and implement effective marketing strategies and decision making.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction to Consumer Behaviour: 10Hrs

Definition and scope-Consumer and customer-disciplines involved in the study of Consumer Behaviour- necessity of studying Consumer Behaviour- Consumer Behaviour application in marketing- trends in Consumer Behaviour- market segmentation- and Consumer Behaviour.

Unit II: External Environment: 10Hrs

Factors influencing Consumer Behaviour- Consumer and cultural influences-sub culture and cross culture influences – social class influences and Consumer Behaviour – group dynamics and consumer reference groups-household decision making and family influences.

Unit III: Individual Determinants of Consumer Behaviour 12Hrs

Needs – goals and motives of consumer - other theories of motivation i.e. Marshallian's Freud's – Herzberg's – Maslow's hierarchy of needs- Personality and self concept - self concept theory- Psycho analytic theory- Neo Freudian theory- Trait theory of personality.

Unit IV: Consumer Decision Making Process **10Hrs**

Stages in consumer decision process – Types of decision making – post purchase behaviour- Personal influence and opinion leadership- Diffusion of innovations- Adoption process.

Unit V: Consumer Satisfaction and Consumerism **8Hrs**

Concept of consumer satisfaction : Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction –Dealing with consumer complaint-

Unit VI: Concept of consumerism in India: **8Hrs**

Reasons for growth of consumerism in India- Consumer Protection Act 1986.

Book for Reference:

Black well, *Consumer Behaviour* -2nd ed

Suja R Nair, *Consumer behaviour in Indian perspective*-1st edn.

Philip Kotler, *Marketing Management*/15th edn

R S N Pillai & Bagavathi, *Modern Marketing* –4th rev edn- S chand

Assail henry, *Consumer behaviour and Marketing action*- Asian books Pvt Ltd/Thomson learning – 6th edn.

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SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE
BC508: TOURISM MANAGEMENT & CULTURAL HERITAGE OF INDIA
OPEN ELECTIVE

Goal: Student will be able to understand various aspects Tourism and its key Concepts.

Guidelines:

1. Open elective will be offer to the other departments.
2. Every students to require to opt for open elective subject in the third and fourth semester.

Aims & Objectives:

The main aim of introducing the open elective subject is to strengthen the self confidence level, domain - self maturity level and the employability level along with fulfilling the aspiration of the student to acquire basic knowledge in the allied disciplines

TOURISM MANAGEMENT & CULTURAL HERITAGE OF INDIA

Objective : To familiarized students with various aspects Tourism and its key Concepts.

Pedagogy : Lectures, Assignments, discussions, case studies

Learning Outcome:

On successful completion of this paper, candidates should be able to Learning of tourism industry with its phenomenon, services and operation Explain about tourism impact, planning, policy and marketing concept Knowing of tourism geography along with hotel tourism

Unit I: TOURISM PHENOMINON/ TOURISM INDUSTRY

- Understanding Tourism
- Historical revolution and development
- Tourism system
- Constituents of tourism Industry ad Tourism Organization
- Tourism regulations
- Statistics and Measurements

Unit II: TOURISM SERVICES AND OPERATIONS

- Modes of Transport
- Tourist accommodation
- Informal services in Tourism
- Subsidiary services, categories and roles
- Shops, emporiums and meals
- Travel agency
- Tour Operations
- Guide and escorts
- Tourism Information

Unit: III: GEOGRAPHY AND TOURISM

- India bio diversity, landscape, environment and ecology
- Seasonality and destination

Unit IV: TOURISM PLANNING AND POLICY

- Tourism policy and planning
- Infrastructure development
- Local bodies, Officials and Tourism
- Development, dependency and Manila Declaration

Unit V: TOURISM IMPACT/ TOURISM & HOTEL INDUSTRY

- Economic impact
- Social environment and political impact
- Threats and obstacles to Tourism Project
- Travel & hotels
- Effect of tourism on Hotels
- Integration of airlines and tour operations

Unit VI: MARKETING CONCEPTS FOR TOURISM

- The marketing concepts
- The tourism product
- Tourists market
- Special feature of marketing tourism
- Infrastructure and facilities
- Transports, Hotels and Resorts, TOA etc
- Impact of Tourism
- Academic effect of Tourism
- Social and Environment effects of Tourism

RECOMMENDED BOOKS

- Dr. A. I. Bashan - The wonder that was India
- R. C. Majumdar - The Vedic Age
- D. S. Sharma - The Hinduism through the ages
- Dr. S. Radhakrishna - Religion and culture
- Swami Vivekananda - Essentials of Hinduism
- K. M. Munshi & R. R. Dewakar - Indian Inheritance
- K. M .Panikker - Essential features of Indian culture
- Swami Prabhavananda - Spiritual Heritage of India

SEMESTER – VI								
37	BC601	Corporate Accounting-II	Core course- 19	4+1	30	70	100	4
38	BC602	Management Accounting-II	Core course- 20	4+1	30	70	100	4
39	BC603	Auditing and Corporate Governance	Core course- 21	4+1	30	70	100	4
40	BC604	Company Law	Core course- 22	4+1	30	70	100	4
41	BC605 BC606 BC607	Discipline specific Elective- any one of the following: Business Taxation-IV/ Human Resource Development/ Advertising Management	Discipline specific Elective	4+1	30	70	100	4
42	BC608	Project Work		4+1	30	70	100	4
				30			600	24

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SEMESTER - VI
BC601: CORPORATE ACCOUNTING - II

Goal: Student will be able to develop the skill of preparation of accounts for companies which are going for acquisition, merger and reconstruction as per legal requirements.

Paper objective:

The paper aims to provide the student knowledge about corporate accounting In conformity with the provisions of companies act and latest amendments .It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in case of mergers and acquisition, liquidation etc.

Learning outcome:

To acquaint students with the legal formats and special items and adjustments pertaining to internal reconstructions, liquidation etc.

To familiar the students about the ratio analysis.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Amalgamation of Companies:	12 Hrs
Concepts and accounting treatment as per accounting standard 14(ICAI), Purchase: Merger: Absorption. Problems on Purchase method only.	
Unit II: Company Accounts: Accounting for Amalgamation - Purchase – External Reconstruction. Problems on Purchase method only	10 Hrs
Unit III: Company Accounts: Alteration of Share Capital and Internal Reconstruction	10 Hrs
Unit IV: Company Accounts: Liquidators Final Statement of Accounts.	10 Hrs
Unit V: Final Accounts of Banking Companies: With Relevant Schedules.	10 Hrs

Unit VI- Underwriting of Shares and Debentures:

8 Hrs

Introduction- Meaning of underwriting- underwriting commission – Types of Underwriting – Marked and Unmarked applications – journal entries in the books of the company and underwriters – Calculation of underwriters liability.

Book for Reference:

- B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009
- M.C Shukla, T. S Grewal, S L Gupta, *Advanced Accounts/ Vol I/Rev edn/S Chand and Co Pvt Ltd, New Delhi ; 2013*
- S N Maheshwari, S K Maheshwari ,*Financial Accounting* Vol I, 10th edn, New Delhi, Vikas Publishers, New Delhi ; 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
- R L Gupta, M Radhaswamy;*Advanced Accountancy* Volume I, 13th Rev edn; New Delhi, Sulthan Chand & Sons, 2013
- M L Shukla, T S Grewl, S L Gupta, *Advanced Accounts* Rev Edn, New Delhi: S Chand & Company Pvt Ltd ; 2013

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SEMESTER - VI

BC602: MANAGEMENT ACCOUNTING-II

Goal: Student will be able to acquire skills needed to analysis and interpret the performance of the firm through preparation of financial statements.

Paper objective:

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of Funds Flow and Cash Flow statement to know the changes in financial position, also preparation of management reports for decision making.

Learning outcome

- To make students apply accounting ratios to extract the financial performance of the firm.
- To enable them to know the change in financial position through preparation of Fund Flow and Cash Flow analysis.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit-I Analysis and interpretation of financial statement: 8Hrs

Concept and types of financial statements, significance and importance of financial statements, methods of analysis of financial statements.

Unit -II Techniques of Analysis and Interpretation of Financial Statements: 10 Hrs

Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance sheets, Trend Analysis, illustrations on various techniques.

Unit-III Ratio Analysis: 12Hrs

Meaning of Ratio, Objectives of Ratio Analysis, Significance and Limitations of Ratio Analysis, Classifications on Ratios, calculation and interpretation of profitability ratios, liquidity ratios, solvency ratios, advanced problems on the above(including preparation of Income statement and Balance sheet)

Unit IV: Fund Flow Analysis **10hrs**

- Concept of fund and flow
- Identification of flow of funds
- Fund flow statement
- Statement of changes in working capital
- Sources of funds and application of funds
- Uses of fund flow statement
- Drawback of fund flow statement

Unit V: Cash Flow Analysis - as per AS (R3) **10hrs**

- Concept of Cash Flow
- Cash flow Vs Fund flow
- Use of Cash flow and limitations of cash flow
- Sources and Application of funds

Unit VI: Management Reporting **10hrs**

Meaning of Reporting and Reports, Essentials of an ideal report. Designing and installation of Reporting system. Types of Reports. Drafting of Reports under different situations.

Books for Reference:

- Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009
- Pandey I.M., *Management Accounting: A planning and Control Approach*, Vikas Publishing House.
- 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 (5th edition)*, New Delhi, Taxman Publishins ; 2011
- Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

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SEMESTER - VI

BC603: AUDITING AND CORPORATE GOVERNANCE

Goal: Student will be able to understand framework of auditing system in India.

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 I: Introduction to Auditing:

8 Hrs

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 II: Internal check:

10Hrs

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

Unit III: Vouching:

10Hrs

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 IV: Company Audit and Audit of Limited Companies: 12Hrs

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 V: Conceptual framework of Corporae Governance: 10Hrs

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 VI: Major Corporate Governance failures: 10Hrs

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.

Books for Reference:

- T R Sharma, *Auditing : Principles and Problems* Agra : Sahitya Bhavan Publications ; 2013
- B N Tandon, *A Hank book of Practical Auditing/* 14th edn, New Delhi : S Chand & Company Pvt Ltd ; 2016
- Kamal Guptha, *Contemporary Auditing/6th 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, New Delhi

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SEMESTER - VI
BC604: COMPANY LAW

Goal: Student will be able to understand the laws rules and regulations about the company .

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 .
- Enabling the students to analyze the different.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I : Introduction

12hrs

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 II : Documents Of Company **10hrs**

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

Unit III: Share capital And Membership. **10hrs**

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 IV: Management of Company . **12hrs**

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

Unit V: Company Meetings 10hrs

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 VI : Winding up **6hrs**

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

Books for study and reference:

Kapoor N.D, *Elements of Company Law*, Newdelhi, Sultan Chand & Sons ; 2016

Avatar singh. *The principles of Mercantile Law*: Eastern Book Co; Lucknow

P.P.S. Gogna. *Company Law*: 11th 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*/1st edn : Ane Books, New Delhi.

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SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE
BC605: BUSINESS TAXATION - IV

Goal: Student will be able to understand Indirect tax, Laws and Practices.

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 I: 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 II: 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 III: 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 IV: 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 V: 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 VI: 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 References:

1. V.S Datey, , *Goods & Service Tax* ; Taxman
2. Ghousia Khatoon, Naveen Kumar C.M, Venkatesh S N, *Goods and Services Tax* : Himalaya Publishing House.
3. *Glimpse of Goods and Service Tax* .:
4. Pullani and Maniyar, *Goods and Service Tax* .:
5. Gaurav Gupta , *Hand book of GST – Law and Practice*
6. Rajat Mohan, *Goods and Services Tax*
7. India GST for beginners : Jayaram Hiregange and Deepak Rao
8. Hand book of GST in India : Rakesh Garg and Sandeep Garg.
9. Awadhesh Singh *GST Made Simple*
10. S S Gupta, *GST Law and Practice* :
11. www.gst.gov.in, ctax.kar.nic.in

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SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE
BC606: HUMAN RESOURCE DEVELOPMENT

Goal:

Students will be able to understand human resource related concepts and practices.

Paper objective:

The objective of Human Resource Development Elective is to give complete knowledge about HR related concepts and practices. It also helps students to understand the role played by an effective leader in an organization.

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 to a dynamic organization.

Examine current issues, trends, practices and process in HRM

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit : I – Human Resource Development

8Hrs

Concepts of HRD, Difference between HRM and HRD, objectives of HRD, need and Significance of HRD, Principles of HRD, qualities of HRD manager, employee counseling.

Unit II : Training and Development

12Hrs

Concept of Training, needs of training, importance of training, types of training, identifying training need, methods and techniques of training, evaluating training effectiveness.

Development: Concept of executive development, objectives, importance, process, principles of Executive Development.

Unit III : Employee Empowerment:

8Hrs

Concept of Empowerment, elements of Empowerment, Approaches to Empowerment,

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importance, barriers to empowerment, making empowerment effective.

Unit IV : Managing Quality & Productivity

12Hrs

TQM : Meaning, Definition, importance, elements, TQM Gurus.

QC(Quality Circles) : Meaning – Organizational structure of Quality circles – Merits and demerits of quality circles-Merits and demerits

KAIZEN: Concept, steps in KAIZEN Program, Bench marking.

ISO 9000 series – Registration of ISO 9000- steps for registration.

Quality of work life : Meaning- specific issues in QWL- QWL and productivity- strategies for improvement of QWL.

Unit V : Transactional Analysis

10Hrs

Definition- Origins-Philosophy of TA- Goals –What is TA? 6 Key Concepts- Ego States- Transactions- Cross-Parallel-Ulterior. Strokes-Different Types-Negative Strokes-Stroke Economy, Life Positions – I am Ok you are OK and others-its Relevance to Managers- Co-Relative with Self Esteem-Attitudes.

Unit VI: Social Security:

10Hrs

Concepts of Social Security, Scope of Social Security, Workmen Compensation Act 1923, Employee State Insurance Act 1948, Maternity Benefit Act 1961, The Payment of Gratuity Act 1972.

Books for Reference:

P Subba Rao, *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* : Dhanpat Rai & Co ; New Delhi.

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SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE
BC607: ADVERTISING MANAGEMENT

Goal: Student will be able to understand the concept advertisement management.

Paper objective:

The demand for both products and services depend on various market conditions including competition, capital and communication. Through ‘communication’ a company can make the prospects/customers aware of its product/service attributes. Advertising Management play a vital role in fulfilling this ‘communication’ aspect. In this context, we aim at equipping students with finer nuances of Advertising Management. This object enables the students to develop skills required for job/vocation in advertising. On the other hand, a student also will be equipped with skills required to motivate and train the sales force and enhance their productivity.

Learning Outcome

Students would be equipped to create and analyze advertisements alongside taking up all activities integrated into the process of advertising and communications. Also help them build in themselves an approach to manage advertising with relevance to real-world advertising planning, decision making, and control.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit-I Introduction to Advertising Management

8Hrs

Description: Definition and Key Concepts; The roles and functions of advertising; Functions; The Key Players-Five Key Players; Classification –Types of Advertising; Evolution of Advertising; Pyramid(AIDAS)

Unit-II Ethics and regulation in advertising

10Hrs

Advertising and social responsibility; Impact of advertisements on children; Women and Advertising; Ethics in Advertising, Review of Regulatory Environment; Codes of ethics and regulatory bodies

Unit-III Advertising Planning and Research

10Hrs

Advertising Research and account planning; Strategic Research; Evaluative Research; Challenges in research; How communication works; Message development research; The advertising plan

Unit-IV Advertising Media

10Hrs

Setting media objectives-DAGMAR; developing strategies; Media selection procedures; Media buying functions; Print Media-Newspapers, Magazines, Out-of-home advertising, Directories, Broadcast and Television advertising, Radio advertising, Internet Media

Unit-V Modern Advertising media and Creating Advertising:

10Hrs

Online advertising; Social networking; Blogs; Skyscrapers; Minisites; Interactive TV; Interactive Web etc Creating Advertising: Creative roles; Creative process; Creative strategy and execution; The Creative Brief; Effective creativity; Copywriting-for radio, TV, print Design and production-Visual Communication Print Art Direction, Print Production Television Art Direction, Broadcast production

Unit VI: Integrated Campaigning and Public Relation:

12Hrs

Integrated Campaigning: Advertising and IMC; Elements of Integrated Marketing Communications; Direct Marketing; Sales Promotion; Publicity Structure of a campaigning plan; Evaluating the campaign plan;
Public Relations: Advertising and Public relations; The practice of public relations; Types of PR programs; PR Planning; PR Tools; Institutional Advertising; Press Conference; Non-Profit PR Effectiveness and Excellence.

Books for Reference:

Rajeev Batra, John G.Myers, David A.Aaker, *Advertising Management*/5th addition);Pearson

Jaintri Jethwamy, Shruti Jain/2nd edn :*Advertising Management*; Oxford University Press

C.L. Tyagi, Arun Kumar, *Advertising Management*- Atlantic Publisher; 2004.

Mahendra Mohan, *Advertising Management (Concepts and Cases)*: Mcgrow Hill Education ; 2007

Anurag Mehra, *Advertising Management: Media Approach for Market Research* :Global India Publication Pvt Ltd ; New Delhi;2009

Matin Khan, *Consumer Behaviour and Advertising Management*: New Age Intl Publishers

W.D., Burnett, J., & Moriarty, S, *Advertising Principles and Practice*/4th edn Wells,. Pearson Publications ; 2013

Wells,Morarty Burnett, *Advertising Principles and Practice*, : Prenice Hall India Publishers ; 2008

OPEN ELECTIVE

Guidelines:

1. Open elective will be offer to the other departments.
2. Every students to require to opt for open elective subject in the fifth semester.

Aims & Objectives:

The main aim of introducing the open elective subject is to strengthen the self confidence level, domain - self maturity level and the employability level along with fulfilling the aspiration of the student to acquire basic knowledge in the allied disciplines.

III.B. Com - V Semester

Open Elective

BUSINESS TAXATION

Goal: Student will be able to understand Legal Provisions and Procedural aspects of Income Tax.

Paper objective:

The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

Learning outcome:

Exhibit sophisticated knowledge related to direct tax: Laws and Practices.

Identify, define and resolve tax issues through their understanding, knowledge

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I : Introduction & Definition, Agricultural Income, Assessee, Person Assessment Year, previous year, gross total income, Total Income, Permanent Account Number

10Hrs

Unit II: Residential Status : Determination of Residential status of Individual – Incidence of Tax- Meaning of Indian income, Foreign income, dividend income- computation of total income based on Residential status. **10Hrs**

Unit III:Income from Salary(in brief), Simple Problems **10Hrs**

Unit IV: Income from House Property (in brief), Simple Problems **10 Hrs**

Unit V: Income from Business or Profession, Capital Gain and Income from Other Sources (In brief), Simple Problems **10Hrs**

Unit VI: Goods and Service Tax (GST): Introduction, Evolution, Structure of GST (Dual mode), Types- CGST, SGST/UTGST and IGST, Registration- Procedure, Types of Registration **10 Hrs**

Books for Reference

- Mehrotra, H.C & Goyal. (2017) *Income Tax Law and Practice*. Agra: Sahitya Bhavan Publishers.
- Gupta Ravi & Ahuja Girish. (2017) *Direct Taxes Law and Practice*, New Delhi: Bharat Law House Pvt. Ltd.
- Manohar, T.N & Hari, G.N. (2017) *Income Tax Laws*, Mumbai: Snow White Publications Pvt. Ltd.
- Bhagavathi Prasad. (2017) *Income Tax Law and Practice*, New Delhi: Wishwa Prakashana Publishers & Exports Pvt. Ltd.
- Gaur, V.P., Gaur, Puja., Narang D.B & Puri, Rajiv. (2017) *Income Tax Law and Practice*, New Delhi: Kalyani Publications.
- Vinod Singhania, K. (2017) *Direct Taxes Law and Practice*, Mumbai: Taxmann Publications.

Mr. Madhukar Kamath.K (CA)
(Member)

Mr. Jeevan Raj
(Member)

Mr.Mahammad Shahid
(Member)

Ms.Pratheeksha K
(Member)

Ms.Neekshitha Shetty
(Member)

Mrs.Vasumathi R Shetty
(Member)

Prof. P.S. Yadapadithaya
(Chairman, BOS in Commerce, UG)