



# **YENEPOYA UNIVERSITY**

**Deralakatte, Mangaluru - 575018**

**REGULATIONS AND CURRICULUM GOVERNING  
UNDERGRADUATE PROGRAM  
BACHELOR OF COMMERCE B.Com  
(Professional)**

**(CURRICULUM - EFFECTIVE FROM 2017-18)**

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

Ref: No.YU/REG/ACA/Academic Council-31/2018

27.02.2018

**NOTIFICATION – 31/ACM/2018**

Sub: Syllabus of B.Com, B.Com (Professional)/ACCA and B.Sc. Hospitality  
Sciences

Ref: Resolution of the Academic Council at its 31<sup>st</sup> meeting held on 06.02.2018  
vide Agenda -3

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The Regulations/Curriculum submitted by the Board of Studies of the Yenepoya Institute of Arts, Science, Commerce and Management has been approved at the 31<sup>st</sup> meeting of Academic Council held on 06.02.2018, vide agenda – 1.

This notification is issued for implementation effective from the academic year 2017-2018.

  
**(Dr. G. Shreekumar Menon)**  
**REGISTRAR**  
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To:

The Principal – YIASC&M

Copy to:

1. HoD, Department of Ophthalmology
2. Controller of Examinations
3. Academic Section

## **B.COM (PROFESSIONAL)**

The B.Com (Professional) course has been designed for providing skills and knowledge relevant to any business. The Curriculum framework and content of this course would facilitate students to conveniently pursue career in Accountancy and Finance. With an innovative curriculum design and content the B.Com Professional course empowers students to conveniently adapt to an ever changing and dynamic business environment. The course enables students to have good fundamental knowledge of Accounting, Taxation, Law, Financial Reporting, Risk Management, Corporate Governance, Business Ethics, Management Accounting, Auditing, Cost Accounting, and Finance. The highlight of the course lies in the curriculum structure and innovative teaching practices. The teaching of core subjects will be done by experienced practicing professionals from the industry as well as the profession, specialized in the relevant area. This course is challenging and yet very rewarding to students with high career aspirations. Our B.Com (Professional) students have been in high demand with employers for their excellent knowledge, skills and attitude which gives them an edge over their peers from other institutions.

The programme entails a student to complete ACCA along with their B.Com degree with the exemption of 6 papers. The student needs to attend 8 external examinations across 3 years, the classes are run on campus through professional trainers from college and from ISDC.

### **OBJECTIVES:**

- To provide greater career opportunity through qualifications that are recognized and recommended around the world.
- It facilitates students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
- To sharpen the students analytical and decision making skills.

### **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 for B.Com (Professional). Students have to clear 8 ACCA papers externally to be ACCA affiliate. ACCA conducts examination in June, September, December and March in a year; student have to write one exam after second semester, two exams after third semester, two

exams after fourth semester, two exams after fifth semester and one exam after sixth semester for getting ACCA certification.

**ELIGIBILITY FOR ADMISSION:**

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

**SELECTION PROCESS:**

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

**TOTAL INTAKE OF STUDENTS:**

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:**

International Financial Accounting, International Management Accounting, Management Theory and Practice, Managerial Economics, Performance Management, International Financial Reporting, Principles and Practice of Banking, Business Mathematics, International Financial Management, Audit and Assurance, Business Taxation-I, Marketing Management, Governance, Risk and Ethics, Corporate reporting, Business Taxation-II, Indian Financial system, Business Law, Advanced Financial Management-I, Business Analysis, Business Taxation-III, Advanced performance Management-II, Entrepreneurship Development, Company Law, Organizational Behavior, Business Taxation-IV.

**ELECTIVE COURSE:**

Human Resource Management / Consumer Behavior  
Human Resource Development / Advertising Management

**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	Two Internal Exams	20
2	Assignment / Seminar / Viva voce / Research Paper Presentation	06
3	Attendance	04

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

2. 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 B. Com (Professional) examination of that semester for the first time. In order to appear for ACCA examinations, students have to register for ACCA papers separately.

**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:

Section A	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	Grammar		20 Marks
	Total		70 Marks

**Languages II:****Additional English**

Section A	Analytical –Questions	10Marks x3Questions	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:**

Section A	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	Grammar		25 Marks
	Total		70 Marks

**Kannada:**

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

### **Constitution of India:**

70 objective type questions. Each question carries one mark.

### **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 and take the examination.

**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 =  $\Sigma$ credits x Grade Points / 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 =  $\Sigma$  Total credits in the semester x SGPA / 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/Semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Yenepoya University.

Conditions for transfer of admission of students of other universities:

- ✓ He/she shall 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	
<b>SEMESTER I</b>								
1	DC01BP- 1L1	English	Language – 1	3+1	30	70	100	3
2	DC01BP- 1L2	Hindi	Language – 2	3+1	30	70	100	3
	DC01BP- 1L3	Kannada						
	DC01BP- 1L4	Additional English						
3	DC01BP- 1C1	International Financial Accounting	Core course- 1	5+1	30	70	100	5
4	DC01BP- 1C3	International Management Accounting-I	Core course- 2	5+1	30	70	100	5
5	DC01BP- 1C2	Management Theory	Core course- 3	5+1	30	70	100	5
6	DC01BP- 1C4	Managerial Economics	Core course- 4	3+1	30	70	100	3
7	DC01BP- 1A1	Constitution of India	Ability enhancement compulsory course	2	30	70	100	2
8	DC01BP- 1A2	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
<b>TOTAL</b>				33			750	26
<b>SEMESTER II</b>								
9	DC01BP- 2L1	English	Language – 3	3+1	30	70	100	3
10	DC01BP- 2L2	Hindi	Language – 4	3+1	30	70	100	3
	DC01BP- 2L3	Kannada						
	DC01BP- 2L4	Additional English						
11	DC01BP- 2C2	International Management Accounting-II	Core course- 5	5+1	30	70	100	5

12	DC01BP- 2C1	Financial Reporting	Core course-	5+1	30	70	100	5
13	DC01BP- 2C3	Principles And Practice of Banking	Core course-7	5+1	30	70	100	5
14	DC01BP- 2C4	Business Mathematics	Core course-	3+1	30	70	100	3
15	DC01BP- 2A1	Human Rights, Gender Equity and Environment	Ability enhancement compulsory	2	30	70	100	2
16	DC01BP- 2A2	Co & Extra Curricular Activities	Ability enhancement	1	50	-	50	
		TOTAL		33			750	26

### SEMESTER III

17	DC01BP- 3L1	English	Language – 5	3+1	30	70	100	3
18	DC01BP- 3L2 DC01BP- 3L3 DC01BP- 3L4	Hindi Kannada Additional English	Language – 6	3+1	30	70	100	3
19	DC01BP- 3C1	International Financial Management	Core course-9	5+1	30	70	100	5
20	DC01BP- 3C2	Audit And Assurance	Core course-	5+1	30	70	100	5
21	DC01BP- 3C4	Business Taxation - I	Core course-	3+1	30	70	100	3
22	DC01BP- 3C3	Marketing Management	Core course-	3+1	30	70	100	3
23	DC01BP- 3A1	Co & Extra Curricular Activities	Ability enhancement	1	50	-	50	
		TOTAL		29			650	22

### SEMESTER IV

24	DC01BP- 4L1	English	Language – 7	3+1	30	70	100	3
25	DC01BP- 4L2 DC01BP- 4L3 DC01BP- 4L4	Hindi Kannada Additional English	Language – 8	3+1	30	70	100	3
26	DC01BP- 4C1	Governance, Risk And Ethics	Core course-1	5+1	30	70	100	5
27	DC01BP- 4C2	Corporate Reporting	Core course-	5+1	30	70	100	5
28	DC01BP- 4C3	Business Taxation - II	Core course-	3+1	30	70	100	3
29	DC01BP- 4C4	Indian Financial	Core course-	3+1	30	70	100	3

30	DC01BP- 4A1	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
		TOTAL		29			650	22
<b>SEMESTER V</b>								
31	DC01BP- 5C1	Business Law	Core course-17	4+1	30	70	100	4
32	DC01BP- 5C2	Advanced Financial Management	Core course-18	4+1	30	70	100	4
33	DC01BP- 5C3	Business Analysis	Core course-19	4+1	30	70	100	4
34	DC01BP- 5C4	Business Taxation – III	Core course-20	4+1	30	70	100	4
35	DC01BP- 5D1.1 DC01BP- 5D1.2	<b>Discipline specific Elective : any one of the following</b> Human Resource Management Consumer Behavior	Discipline specific Elective	4+1	30	70	100	4
36	DC01BP- 5E1.1 DC01BP- 5E1.2	Open Elective: Business Taxation Tourism Management and Cultural	Open Elective	4+1	30	70	100	4
		TOTAL		30			600	24
<b>SEMESTER VI</b>								
37	DC01BP- 6C1	Advanced Performance Management	Core course-22	4+1	30	70	100	4
38	DC01BP- 6C2	Entrepreneurship Development	Core course-23	4+1	30	70	100	4
39	DC01BP- 6C3	Company Law	Core course-24	4+1	30	70	100	4
40	DC01BP- 6C4	Organization Behaviour	Core course-25	4+1	30	70	100	4
41	DC01BP- 6C5	Business Taxation – IV	Core course-26	4+1	30	70	100	4

42	DC01BP- 6D1.1 DC01BP- 6D1.2	<b>Discipline specific Elective : any one Human Resource Development/</b>	Discipline specific Elective	4+1	30	70	100	4
		<b>TOTAL</b>		30			600	24

**I B.COM (PROFESSIONAL)****SEMESTER -I**

<b>SEMESTER I</b>								
1	DC01BP- 1L1	English	Language – 1	3+1	30	70	100	3
2	DC01BP- 1L2	Hindi	Language – 2	3+1	30	70	100	3
	DC01BP- 1L3	Kannada						
	DC01BP- 1L4	Additional English						
3	DC01BP- 1C1	International Financial Accounting	Core course- 1	5+1	30	70	100	5
4	DC01BP- 1C3	International Management Accounting-I	Core course- 2	5+1	30	70	100	5
5	DC01BP- 1C2	Management Theory and Practice	Core course- 3	5+1	30	70	100	5
6	DC01BP- 1C4	Managerial Economics	Core course- 4	3+1	30	70	100	3
7	DC01BP- 1A1	Constitution of India	Ability enhancement compulsory course	2	30	70	100	2
8	DC01BP- 1A2	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
<b>TOTAL</b>				<b>33</b>			<b>750</b>	<b>26</b>



## **I B.COM (PROFESSIONAL)**

### **SEMESTER - I**

#### **DC01BP- 1L1: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE-I**

##### **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 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 discussions.

#### **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, Pronouns, Direct and indirect sentences, Active and passive voice, conjunctions, verbs.
2. Precis writing.
3. Phonetics.
4. Correction of errors
5. Comprehension
6. Antonyms
7. Synonyms
8. Homonyms
9. One word substitutes
10. Correction of spelling
11. Email correspondence
12. Memorandum, Agendas, Minutes of the meeting

### Reference Books:

- David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.
- N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016
- W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012
- B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.
- Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.
- 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.
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- 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 (PROFESSIONAL)**  
**SEMESTER - I**  
**DC01BP- 1L2: HINDI LANGUAGE**

पठ्य भाग का उद्देश :

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

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

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

UNIT I - लघु काव्य

१. शम्बूक – जगदीश गुप्त

UNIT II - कहानी

१. छोटा जादूगर – जयशंकर प्रसाद

२. ईद का त्योहार – प्रेमचन्द

३. भोलाराम का जीव – हरिशंकर परसाई

४. गैंग्रीन – अज्ञेय

UNIT III - व्याकरण

- |            |   |                       |
|------------|---|-----------------------|
| १. संज्ञा  | - | भेद                   |
| २. सर्वनाम | - | भेद                   |
| ३. शब्द    | - | विकारी – अविकारी      |
| ४. लिंग    | - | (अन्य लिंग रूप लिखना) |
| ५. वचन     | - | (वचन बदलना)           |

UNIT IV - व्याकरण

- |                       |   |                                   |
|-----------------------|---|-----------------------------------|
| १. क्रिया             | - | भेद                               |
| २. क्रिया विशेषण      | - | भेद                               |
| ३. मुहावरे            |   |                                   |
| ४. पारिभाषिक शब्दावली | - | (Technical words)हिन्दी रूप लिखना |
| ५. हिन्दी में अनुवाद  |   |                                   |

संदर्भ ग्रंथ :

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

**I B.COM (PROFESSIONAL)**  
**SEMESTER - I**  
**DC01BP- 1L3: KANNADA LANGUAGE**

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ:

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

ಬೋಧನಾ ವಿಧಾನ:

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

ಗದ್ಯ ಭಾಗ:

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

ಕಾವ್ಯ ಭಾಗ:

1. ವಚನಗಳು-ಬಸವಣ್ಣ
2. ಧರ್ಮಯುದ್ಧ - ರತ್ನಾಕರವರ್ಣಿ
3. ಅಪ್ಪ - ಪಿ. ಲಂಕೇಶ್

4. ತವರೂರ ಮನಿ ನೋಡ ಬಂದೆ - ಜನಪದ ಗೀತೆ
5. ಮಾನವನಾಸೆಗೆ ಕೊನೆ ಎಲ್ಲಿ? - ಚಿ.ಉದಯಶಂಕರ್
6. ಸಂತೆ - ಸಿದ್ಧಲಿಂಗಯ್ಯ

### ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

#### ಗದ್ಯ ಭಾಗ:

- ಜಯದೇವ ಪ್ರಸಾದ್ ಮೊಳೆಯಾರ್, ಜಪಾನೀಯರ ಬಿಸಿನೆಸ್ ಸ್ಟೈಲ್ : ಪತ್ರಿಕೋದ್ಯಮ' ಕರ್ನಾಟಕ ಸರ್ಕಾರ ; 2007.
- ಕುಂ. ವೀರಭದ್ರಪ್ಪ, ಕಿವುಡ ನಾಯಿಯಾದ ಪ್ರಸಂಗ ಕುಂ. ವೀರಭದ್ರಪ್ಪರ ಜನಪ್ರಿಯ ಕಥೆಗಳು : ಸಂವಹನ ಪ್ರಕಾಶನ ; 1993.
- ಇಸ್ಮತ್ ಫಜೀರ್, ಅಕ್ಷರಸಂತ ಹರೇಕಳ ಹಾಜಬ್ಬ ಅಪರೂಪದ ಸಮಾಜ ಸೇವಕ ಹರೇಕಳ ಹಾಜಬ್ಬ ; 2011.
- ನರೇಂದ್ರ ರೈ ದೇಲರ್, ಹಸಿರು-ಉಸಿರು - ಮುಚ್ಚುವ ತೆರೆಯುವ ಹಸುರೊಳಗಡೆ ರೈತ ಮನಸ್ಸು : ಕನಸು ಪ್ರಕಾಶನ ; 2015.
- ನಾ.ಡಿಸೋಜ, ಪ್ರಕೃತಿಯೊಂದಿಗೆ ಅನುಸಂಧಾನ ಹುತ್ತರಿ : ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ ; 2013
- ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ - ವ್ಯಾಪಾರಿಕ ಕನ್ನಡ - ಕನ್ನಡ ಪತ್ರ ವ್ಯವಹಾರ ; 2010.

#### ಪದ್ಯ ಭಾಗ:

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

**I B.COM (PROFESSIONAL)**  
**SEMESTER - I**  
**DC01BP- 1L4: ADDITIONAL ENGLISH**

**Paper objective:**

- To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language .
- 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 discussions.

**Prose and Poetry**

**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 (PROFESSIONAL)**

## **SEMESTER -I**

### **DC01BP- 1C1: INTERNATIONAL FINANCIAL ACCOUNTING**

#### **Paper objective:**

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

#### **Learning outcome:**

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

- Explain the context and purpose of financial Reporting
- Explain the context and purpose of financial
- Define the qualitative characteristics of financial information
- Demonstrate the use of double-entry and accounting systems
- Record transactions and events
- Prepare a trial balance (including identifying and correcting errors)
- Prepare basic financial statements for incorporated and unincorporated entities.
- Prepare simple consolidated financial Statements
- Interpretation of financial statements.

#### **Pedagogy:**

Combination of lectures, assignments and group discussions.

#### **Unit I: The Context and Purpose of Financial Reporting**

**6 Hrs**

The scope and purpose of financial statements for external reporting -Users' and stakeholders' needs - The main elements of financial reports - The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information.

#### **Unit II : The Use Of Double-Entry And Accounting Systems**

**10hrs**

Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals.

**Unit III : Recording Transactions And Events****12hrs**

Sales and purchases - Cash -Inventory -Tangible non-current assets - Depreciation - Intangible non-current assets and amortisation - Accruals and prepayments - Receivables and payables - Provisions and contingencies - Capital structure and finance costs.

**Unit IV: Preparing a Trial Balance****12hrs**

Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts.

**Unit V: Preparing Basic Financial Statements and Simple Consolidated Financial Statements****12hrs**

Statements of financial position - Statements of profit or loss and other comprehensive income - Disclosure notes - 4 Events after the reporting period - Statements of cash flows - Incomplete records- Subsidiaries - Associates.

**Unit VI: Interpretation of Financial Statements****8 Hrs**

Importance and purpose of analysis of financial statements - Ratios -Analysis of financial statements.

**Books for Reference:**

- *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 (PROFESSIONAL)**

## **SEMESTER -I**

### **DC01BP- 1C3: INTERNATIONAL MANAGEMENT ACCOUNTING**

#### **Paper Objective:**

To develop knowledge and understanding of management accounting techniques to support management in planning, measuring, controlling and monitoring business performance in a variety of business context.

#### **Learning outcome:**

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

- Explain the nature, source and purpose of management information
- Explain and apply cost accounting techniques
- Prepare budgets for planning and control
- Compare actual costs with standard costs and analyse any variances
- Explain and apply performance measurements and monitor business performance.

#### **Pedagogy:**

Combination of lectures, assignments and group discussions.

#### **Unit I: The Nature, Source and Purpose of Management Information: 4 Hrs**

Accounting for management -Sources of data - Cost classification - Presenting information.

#### **Unit II: Cost Accounting Techniques. 10 Hrs**

Accounting for material, labour and overheads -Absorption and marginal costing.

#### **Unit III: Cost Accounting Methods: 6 Hrs**

Job and batch costing- Process costing- service/operation costing- Alternative cost accounting principles.

#### **Unit IV: Budgeting: 14hrs**

Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting Behavioural aspects of budgeting.

**Unit V: Standard Costing:****14hrs**

Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit.

**Unit VI: Performance Measurement:****12hrs**

Performance measurement - overview -Performance measurement - application -Cost reductions and value enhancement - Monitoring performance and reporting.

**Books for Reference:**

- *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 (PROFESSIONAL)**

### **SEMESTER -I**

#### **DC01BP- 1C2: MANAGEMENT THEORY AND PRACTICE**

##### **Paper objective:**

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

##### **Learning outcome:**

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

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

##### **Pedagogy:**

Combination of lectures, assignments and group discussions.

##### **Unit I : The Business Organization, 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 Team:. 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 (PROFESSIONAL)**  
**SEMESTER - I**  
**DC01BP- 1C4: MANAGERIAL ECONOMICS**

**Paper objectives:**

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

**Learning Outcome:**

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

**Pedagogy:**

Combination of lectures, assignments and group discussion

**Unit- 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 Mithani, *Managerial Economics: Theory and Practice*::Himalaya Publication; New Delhi ; 2005
- K K Dewett, *Modern Economic Theory* : Chand Publication; New Delhi ; 1999



**I B.COM (PROFESSIONAL)**  
**SEMESTER - I**  
**DC01BP- 1A1: 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 electro 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*, New Delhi: Himalaya Publication ; 1999
- Basu, D.D, *Constitution of India*, New Delhi: Himalaya Publication ; 2001
- Parvathy Appaiah, *Constitution of India*, Mangalore: Divya Deepa Publication ; 2005

**I B.COM (PROFESSIONAL)****SEMESTER –II**

<b>SEMESTER II</b>								
9	DC01BP- 2L1	English	Language – 3	3+1	30	70	100	3
10	DC01BP- 2L2 DC01BP- 2L3 DC01BP- 2L4	Hindi Kannada Additional English	Language – 4	3+1	30	70	100	3
11	DC01BP- 2C2	International Management Accounting-II	Core course- 5	5+1	30	70	100	5
12	DC01BP- 2C1	Financial Reporting	Core course- 6	5+1	30	70	100	5
13	DC01BP- 2C3	Principles And Practice of Banking	Core course- 7	5+1	30	70	100	5
14	DC01BP- 2C4	Business Mathematics	Core course- 8	3+1	30	70	100	3
15	DC01BP- 2A1	Human Rights, Gender Equity and Environment	Ability enhancement compulsory course	2	30	70	100	2
16	DC01BP- 2A2	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
		<b>TOTAL</b>		<b>33</b>			<b>750</b>	<b>26</b>

## I B.COM (PROFESSIONAL)

### SEMESTER - II

#### DC01BP- 2L1: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE -II

##### **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:

- 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 discussions.

##### **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 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 (PROFESSIONAL)**  
**SEMESTER - II**  
**DC01BP- 2L2: HINDI LANGUAGE**

उद्देश :

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

भोधना विधान :

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

UNIT I – गद्य

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

UNIT II – गद्य

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

UNIT III - व्याकरण

- |          |   |     |
|----------|---|-----|
| १. काल   | – | भेद |
| २. वाच्य | – | भेद |

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

UNIT IV – व्याकरण

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

संदर्भ ग्रंथ :

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

संदर्भ ग्रंथ :

1. कथाकार प्रेमचंद – रामदरस मिश्र और ‘ज्ञानचक्र गुप्त, नेशनल पब्लिशिंग ; 2011
२. शैक्षणिक व्याकरण – कृष्णाकुमार गोस्वामी, आलेख प्रकाशन, दिल्ली ; 1981 and 2002

## I B.COM (PROFESSIONAL)

### SEMESTER - II

#### DC01BP- 2L3: KANNADA LANGUAGE

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ:

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

ಬೋಧನಾ ವಿಧಾನ:

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

ಗದ್ಯ ಭಾಗ:

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

ಕಾವ್ಯ ಭಾಗ:

- ಚಂದ್ರಹಾಸನ ಪ್ರಸಂಗ - ಲಕ್ಷ್ಮೀಶ
- ವಚನಗಳು - ಅಕ್ಕಮಹಾದೇವಿ
- ಅಡುಗೆ ಮನೆಯ ಹುಡುಗಿ - ವೈದೇಹಿ
- ಆರು ಹಿತವರು ನಿನಗೆ - ಪುರಂದರದಾಸ
- ಮಾಸ್ತಿ - ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮದ್
- ಕಾವೇರಿ ಸ್ನಾನ - ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ



## ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

### ಗದ್ಯ ಭಾಗ:

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

### ಪದ್ಯ ಭಾಗ:

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

**I B.COM (PROFESSIONAL)**  
**SEMESTER - II**  
**DC01BP- 2L4: ADDITIONAL ENGLISH**

**Paper objective:**

- To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language.
- 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 discussions.

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

## **I B.COM (PROFESSIONAL)**

### **SEMESTER -II**

#### **DC01BP- 2C2: INTERNATIONAL MANAGEMENT ACCOUNTING –II**

##### **Paper objective:**

To develop knowledge and skills in the application of management accounting techniques and approaches for planning, measuring, controlling, monitoring and evaluation of business performance.

##### **Learning outcome:**

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

- Explain and apply cost accounting techniques.
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- Identify and apply appropriate budgeting techniques and methods for planning and control.
- Use standard costing systems to measure and control business performance and to identify remedial action.
- Identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects.

##### **Pedagogy:**

Combination of lectures, assignments and group discussion

##### **Unit I: Specialist Cost and Management Accounting Techniques:**

**8hrs**

Activity - Based costing - Target costing - Life-cycle costing –Throughput accounting environmental accounting.

##### **Unit II: Decision-Making Techniques:**

**8hrs**

Relevant cost analysis - Cost volume analysis- Limiting factors.

##### **Unit III: Decision-Making Technique – Pricing:**

**8hrs**

Pricing decisions - Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision making.

**Unit IV: Budgeting and Control:** **12hrs**

Budgetary systems - Types of budget - Quantitative analysis in budgeting - Standard costing.

**Unit V: Variance Analysis** **10hrs**

Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances - Performance analysis and Behavioural aspects.

**Unit VI : Performance Measurement and Control** **12hrs**

Performance management information systems - Sources of management information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioural aspects.

**Books for Reference:**

- *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 (PROFESSIONAL)**  
**SEMESTER -II**  
**DC01BP- 2C1: FINANCIAL REPORTING**

**Paper objective:**

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

**Learning outcome:**

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

- Discuss and apply a conceptual and regulatory framework for financial reporting
- Account for transactions in accordance with International accounting standards
- Analyze and interpret financial statements.
- Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards

**Pedagogy:**

Combination of lectures, assignments and group discussion

**Unit I: The Conceptual and Regulatory Framework for Financial Reporting: 6hrs**

The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialised, not-for-profit, and public sector entities - Regulatory framework - The concepts and principles of groups and consolidated financial statements.

**Unit II: Accounting for Transactions in Financial Statements for Assets: 10hrs**

Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets.

**Unit III: Accounting for transactions in financial statements: 10hrs**

Financial instruments - Leasing - Provisions and events after the reporting period

**Unit IV: Accounting for other transactions in financial statements: 10hrs**

Taxation - Reporting financial performance - Revenue - Government grants- Foreign currency transaction.

**Unit V: Analysing and interpreting financial statements:**

**12hrs**

Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques specialized, not-for-profit, and public sector entities.

**Unit VI: Preparation of financial statements:**

**12hrs**

Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate.

**Books for Reference:**

- *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 (PROFESSIONAL)**

### **SEMESTER - II**

#### **DC01BP- 2C3: PRINCIPLES AND PRACTICE OF BANKING**

##### **Paper objective:**

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

##### **Learning outcome:**

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

##### **Pedagogy:**

Combination of lectures, assignments and group discussion

##### **Unit 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 (PROFESSIONAL)**  
**SEMESTER - II**  
**DC01BP- 2C4: BUSINESS MATHEMATICS**

**Paper objective:**

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

**Learning Outcome:**

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

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit 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 installments (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* : 40<sup>th</sup> 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(PROFESSIONAL)**

### **SEMESTER - II**

#### **DC01BP- 2A1: HUMAN RIGHTS, GENDER EQUITY AND ENVIRONMENT**

**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 Womens status ,issues and gender equity and its importance Study of environment, its pollution, conservation and preservation

#### **Unit – 1 Human Rights**

1.1 Human rights – Meaning

1.2 Universal Declaration of Human Rights

#### **II. Human Rights Advocacy**

- a. Global Advocacy of Human Rights Amnesty International and other Organizations.
- b. People’s Union for Civil Liberty (PUCL)
- c. Human Rights Commission in India
- d. Minority Commission in India
- e. Remedies against Violation of Human Rights in India

#### **Unit – II Gender Equity**

##### **1. Key Concepts**

Sex and Gender – Masculinity and Femininity – Patriarchy, Matriarchy ; Gender Roles and Attributes, Gender Division of 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

##### **Books for References:**

- Thomas Burgenthe Dinesh Shelton, *International Human Rights in Nutshell.*, , David P Stuart : West Nutshell Publisher; London, 2005.
- Parvathy Appaiah , *Human Rights.*: Divya Deepa Publication: Mangalore, 2016

<b>SEMESTER III</b>								
17	DC01BP- 3L1	English	Language – 5	3+1	30	70	100	3
18	DC01BP- 3L2 DC01BP- 3L3 DC01BP- 3L4	Hindi Kannada Additional English	Language – 6	3+1	30	70	100	3
19	DC01BP- 3C1	International Financial Management	Core course-9	5+1	30	70	100	5
20	DC01BP- 3C2	Audit And Assurance	Core course-10	5+1	30	70	100	5
21	DC01BP- 3C4	Business Taxation - I	Core course-11	3+1	30	70	100	3
22	DC01BP- 3C3	Marketing Management	Core course-12	3+1	30	70	100	3
23	DC01BP- 3A1	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	5 0	
		TOTAL		29			650	2 2

## II B.COM (PROFESSIONAL)

### SEMESTER - III

#### DC01BP- 3L1: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE -III

##### **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:

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

##### **Pedagogy:**

Combination of lectures, assignments and group discussion

#### **Part A**

##### **Novel:**

Mill on the Floss: George Eliot

## Part B

### Grammar

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

### 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 (PROFESSIONAL)**  
**SEMESTER - III**  
**DC01BP- 3L2: HINDI LANGAUAGE**

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

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

UNIT I – मध्यकालीन काव्य  
१. कबीर दास-दोहा  
२. सूरदास के पद  
३. कविवर रहीम  
४. मीराबाई की पदावली

UNIT II – आधुनिक कविता  
१. पवन ‘दूत’ – पं.अयोध्यासिंह उपाध्याय “हरिऔध”  
२. मुधुशाला – हरिवंशराय ‘बच्चन’  
३. एक वृक्ष की हत्या – कुँवर नारायण)  
४. अकाल और उसके बाद : मास्टर – नागार्जुन

UNIT III – उपन्यास

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

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

संदर्भ ग्रंथ ।

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

**II B.COM (PROFESSIONAL)**  
**SEMESTER - III**  
**DC01BP- 3L3: KANNADA LANGUAGE**

ಪದ್ಯಭಾಗದ ಉದ್ದೇಶ:

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

ಬೋಧನಾ ವಿಧಾನ:

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

ಗದ್ಯ ಭಾಗ:

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

ಕಾವ್ಯ ಭಾಗ:

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

## ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

### ಗದ್ಯ ಭಾಗ:

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

### ಪದ್ಯ ಭಾಗ:

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

**II B.COM (PROFESSIONAL)**  
**SEMESTER - III**  
**DC01BP- 3L4: ADDITIONAL ENGLISH**

**Paper objective:**

- To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language.
- 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 discussions.

**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 (PROFESSIONAL)

### SEMESTER - III

#### DC01BP- 3C1: INTERNATIONAL FINANCIAL MANAGEMENT

##### **Paper objective:**

To develop the knowledge and skills in the application of financial management techniques and approaches for planning, control and evaluation of investment and financing decisions.

##### **Learning Outcome:**

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

- Discuss the role and purpose of the financial management function
- Assess and discuss the impact of the economic environment on financial management
- Discuss and apply working capital management techniques
- Carry out effective investment appraisal
- Identify and evaluate alternative sources of business finance
- Discuss and apply principles of business and asset valuations
- Explain and apply risk management techniques in business.

##### **Pedagogy:**

Combination of lectures, assignments and group discussion.

##### **Unit I : Financial management Function and Environment**

**10hrs**

The nature and purpose of financial management - Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organisations .- The economic environment for business - The nature and role of financial markets and institutions - The nature and role of money market

##### **Unit II : Working Capital Management**

**10hrs**

The nature, elements and importance of working capital - Management of inventories, accounts receivable, accounts payable and cash - Determining working capital needs and funding strategies

##### **Unit III: Investment appraisal**

**10hrs**

Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal  
Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing)

**Unit IV: Business Finance****10hrs**

Sources of, and raising business finances - Estimating the cost of capital - Sources of finance and their relative costs - Capital structure theories and practical considerations - Finance for small and medium sized entities

**Unit V: Business Valuations****10hrs**

Nature and purpose of the valuation of business and financial assets - Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

**Unit 6. Risk Management****10hrs**

The nature and types of risk and approaches to riskmanagement - Causes of exchange rate differences and interest rate fluctuations - Hedging techniques for foreign currency risk  
Hedging techniques for interest rate risk.

**Books for Reference:**

- *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

**II B.COM (PROFESSIONAL)**  
**SEMESTER - III**  
**DC01BP- 3C2: AUDIT AND ASSURANCE**

**Paper objective:**

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

**Learning Outcome:**

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

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit
- Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
- Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
- Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standard on Auditing.
- Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of audit report, written representations and the final review and report.

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit I : Audit framework and regulation**

**10hrs**

The concept of audit and other assurance engagements - External audits - Corporate governance - Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments



**Unit II : Planning and Risk Assessment****10hrs**

Obtaining and accepting audit engagements - Objective and general principles - Assessing audit risks - Understanding the entity and its environment - Fraud, laws and regulations - Audit planning and documentation

**Unit III :Internal Control****10hrs**

Internal control systems - The use and evaluation of internal control systems by auditors - Tests of control - Communication on internal control

**Unit IV: Audit Evidence****10hrs**

Financial statement assertions and audit evidence - Audit procedures - Audit sampling and other means of testing - The audit of specific items - Computer-assisted audit techniques - The work of others - Not-for-profit organisations

**Unit V: Review and Reporting****10hrs**

Subsequent events - Going concern - Written representations

**Unit VI:Final Audit****10hrs**

Audit finalisation and the final review - Audit reports

**Books for Reference:**

- *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

**II B.COM (PROFESSIONAL)**  
**III SEMESTER**  
**DC01BP- 3C4: BUSINESS TAXATION- I**

**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 Singhanian, K. *Direct Taxes Law and Practice*, Mumbai: Taxmann Publications ; 2017

**II B.COM (PROFESSIONAL)**  
**SEMESTER - III**  
**DC01BP- 3C3: MARKETING MANAGEMENT**

**Paper objective:**

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

**Learning Outcome**

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

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit 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 the failure of new products. Branding - meaning. Branding and Trademarks. Functions of Branding, Branding strategies. National and International Quality standards: AGMARK and ISO-Features of ISO 9000 and ISO 14000 series. Bureau of Standards (BIS) Act 1986.

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

SEMESTER IV								
24	DC01BP- 4L1	English	Language – 7	3+1	30	70	100	3
25	DC01BP- 4L2 DC01BP- 4L3 DC01BP- 4L4	Hindi Kannada Additional English	Language – 8	3+1	30	70	100	3
26	DC01BP- 4C1	Governance, Risk And Ethics	Core course- 13	5+1	30	70	100	5
27	DC01BP- 4C2	Corporate Reporting	Core course- 14	5+1	30	70	100	5
28	DC01BP- 4C3	Business Taxation - II	Core course- 15	3+1	30	70	100	3
29	DC01BP- 4C4	Indian Financial System	Core course- 16	3+1	30	70	100	3
30	DC01BP- 4A1	Co & Extra Curricular Activities	Ability enhancement compulsory course	1	50	-	50	
		TOTAL		29			650	22

## **II B.COM (PROFESSIONAL)**

### **SEMESTER - IV**

#### **DC01BP- 4L1: ENGLISH: GENERAL PROFICIENCY, GRAMMAR AND USAGE-IV**

##### **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:

- 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 discussions.

##### **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(PROFESSIONAL)**  
**SEMESTER - IV**  
**DC01BP- 4L2: HINDI LANGUAGE**

उद्देश्य :

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

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

UNIT I - श्रेष्ठ एकाकी

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

UNIT II - कार्यालय पत्र लेखन

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

UNIT III

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

UNIT IV

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

संदर्भ ग्रंथ -

१. डा. गोपिनाथ रावें डा. श्रीवास्तव, लोकभारती प्रकाशन, इलाहाबाद.
२. चिरंजीलाल, नेशनल पब्लिशिंग हाऊस, दिल्ली

**II B.COM (PROFESSIONAL)**  
**SEMESTER- IV**  
**DC01BP- 4L3: KANNADA LANGUAGE**

ಪಠ್ಯಭಾಗದ ಉದ್ದೇಶ:

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

ಬೋಧನಾ ವಿಧಾನ:

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

ಗದ್ಯ ಭಾಗ:

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

ಕಾವ್ಯ ಭಾಗ:

- ನಿನ್ನವೋಲ್ ಶ್ವೇತಕೃಷ್ಣ ಕಾರಕರೊಳರೇ - ರನ್ನ

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

### ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು

#### ಗದ್ಯ ಭಾಗ

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

#### ಪದ್ಯ ಭಾಗ:

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

**II B.COM (PROFESSIONAL)**  
**SEMESTER- IV**  
**DC01BP- 4L4: ADDITIONAL ENGLISH**

**Paper objective:**

- To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language.
- 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 discussions.

**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*

## **II B.COM (PROFESSIONAL)**

### **SEMESTER - IV**

#### **DC01BP- 4C1: GOVERNANCE, RISK AND ETHICS**

##### **Paper objective:**

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

##### **Learning Outcome**

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

- Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
- Evaluate the Professional Accountant's role in internal control, review and compliance.
- Explain the role of the accountant in identifying and assessing risk.
- Explain and evaluate the role of the accountant in controlling and mitigating risk.
- Demonstrate the application of professional values and judgement through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

##### **Pedagogy:**

Combination of lectures, assignments and group discussion.

##### **Unit I: Governance and Responsibility**

**10hrs**

The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration.

##### **Unit II: Corporate Governance**

**10hrs**

Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sector governance.

##### **Unit III: Internal Control and Review**

**10hrs**

Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

**Unit IV: Identifying and Assessing Risk****10hrs**

Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk

**Unit V: Controlling Risk 8hrs**

Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling

**Unit VI: Professional Values, Ethics and Social Responsibility****12hrs**

Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behavior.

**Books for Reference:**

- *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

**II B.COM (PROFESSIONAL)**  
**SEMESTER - IV**  
**DC01BP- 4C2: CORPORATE REPORTING (INT)**

**Paper objective:**

To apply knowledge, skills and exercise professional judgement in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations

**Learning Outcome**

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

- Discuss the professional and ethical duties of the accountant.
- Evaluate the financial reporting framework.
- Advise on and report the financial performance of entities.
- Prepare the financial statements of groups of entities in accordance with relevant accounting standards.
- Explain reporting issues relating to specialised entities.
- Discuss the implications of changes in accounting regulation on financial reporting.
- Appraise the financial performance and position of entities.
- Evaluate current developments

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit I: The Professional and Ethical Duty of An Accountant** **8hrs**

Professional behaviour and compliance with accounting standards - Ethical requirements of corporate reporting and the consequences of unethical behaviour - Social responsibility

**Unit II: The Financial Reporting Framework** **6hrs**

The applications, strengths and weaknesses of an accounting framework - Critical evaluation of principles and practices

**Unit III: Reporting The Financial Performance Of Entities** **12hrs**

Performance reporting - Non-current assets - Financial instruments - Leases - Segment reporting - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Related parties - Share-based payment - Reporting requirements of small and medium sized entities (SMEs)



**Unit IV: Financial Statements of Groups of Entities, Specialized Entities and Transactions: 12hrs**

Group accounting including statements of cash flows - Continuing and discontinued interests - Changes in group structures - Foreign transactions and entities. Financial reporting in specialised, not-for-profit and public sector entities - Entity reconstructions

**Unit V: Implications of Changes in Accounting Regulation on Financial Reporting 12hrs**

The effect of changes in accounting standards on accounting systems - Proposed changes to accounting standards. The creation of suitable accounting policies - Analysis and interpretation of financial information and measurement of performance

**Unit VI : Current Developments 10hrs**

Environmental and social reporting - Convergence between national and international reporting standards - Current reporting issues

**Books for Reference:**

- *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

**II B.COM (PROFESSIONAL)**  
**SEMESTER - IV**  
**DC01BP- 4C3: BUSINESS TAXATION II**

**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 Singhanian, K. *Direct Taxes Law and Practice*, Mumbai: Taxmann Publications ; 2017

**II B.COM (PROFESSIONAL)**  
**SEMESTER - IV**  
**DC01BP- 4C4: INDIAN FINANCIAL SYSTEM**

**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:**

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

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit -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*/4<sup>th</sup> ed. New Delhi: Kalyani Publishers ; 2011
- Gordon, E., Natarajan, *Financial Markets and Service*. Rev ed, New Delhi; Himalaya Publication House ; 2009

SEMESTER V								
31	DC01BP- 5C1	Business Law	Core course- 17	4+1	30	70	100	4
32	DC01BP- 5C2	Advanced Financial Management	Core course- 18	4+1	30	70	100	4
33	DC01BP- 5C3	Business Analysis	Core course- 19	4+1	30	70	100	4
34	DC01BP- 5C4	Business Taxation – III	Core course- 20	4+1	30	70	100	4
35	DC01BP- 5D1.1 DC01BP- 5D1.2	<b>Discipline specific Elective: any one of the following</b> Human Resource Management	Discipline specific Elective	4+1	30	70	100	4
36	DC01BP- 5E1.1 DC01BP- 5E1.2	Open Elective: Business Taxation Tourism Management and Cultural Heritage of India	Open Elective	4+1	30	70	100	4
		<b>TOTAL</b>		30			600	24

**III B.COM (PROFESSIONAL)**  
**SEMESTER - V**  
**DC01BP- 5C1: BUSINESS LAW**

**Paper objective:**

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

**Learning outcome:**

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

**Pedagogy:**

Combination of lectures, assignments, exercise and group discussion.

**Unit 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*, 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.



### **III B.COM (PROFESSIONAL)**

#### **SEMESTER - V**

#### **DC01BP- 5C2: ADVANCED FINANCIAL MANAGEMENT**

##### **Paper objective:**

To apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors.

##### **Learning outcome:**

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

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
- Evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals.
- Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
- Assess and plan acquisitions and mergers as an alternative growth strategy.
- Evaluate and advise on alternative corporate re-organization strategies.
- Apply and evaluate alternative advanced treasury and risk management techniques.
- Identify and assess the potential impact of emerging issues in finance and financial management.

##### **Pedagogy:**

Combination of lectures, assignments, exercise and group discussion.

##### **Unit I: Role and Responsibility towards Stakeholders and Economic Environment 12hrs**

The role and responsibility of senior financial executive/advisor -Financial strategy formulation  
- Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations.

##### **Unit II: Advanced Investment Appraisal**

**12hrs**

Discounted cash flow techniques - Application of option pricing theory in investment decisions  
Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions

**Unit III: Acquisitions and Mergers****10hrs**

Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers  
- Regulatory framework and processes - Financing acquisitions and mergers

**Unit IV: Corporate Reconstruction and Re-Organization****8hrs**

Financial reconstruction - Business re-organization

**Unit V: Treasury and Advanced Risk Management Techniques****10hrs**

The role of the treasury function in multinationals - The use of financial derivatives to hedge against forex risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing

**Unit VI: Emerging Issues In Finance and Financial Management****8hrs**

Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing

**Books for Reference:**

- ACCA Study Material, Latest Edition, United Kingdom: Becker Professional Education.
- ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd.
- ACCA Study Material, Latest Edition, London: BPP

**III B.COM (PROFESSIONAL)**  
**SEMESTER - V**  
**DC01BP- 5C3: BUSINESS ANALYSIS**

**Paper objective:**

To apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing processes, projects, and people within financial and other resource constraints.

**Learning outcome:**

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

- Assess the strategic position of an organization.
- Evaluate the strategic choices available to an organization.
- Discuss how an organization might go about its strategic implementation.
- Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements.
- Integrate appropriate information technology solutions to support the organization's strategy.
- Advise on the principles of project management to enable the implementation of aspects of the organisation's strategy with the twin objectives of managing risk and ensuring benefits realization.
- Analyze and evaluate the effectiveness of a company's strategy and the financial consequences of implementing strategic decisions.
- Assess the role of leadership and people management in formulating and implementing business strategy.

**Pedagogy:**

Combination of lectures, assignments, exercise and group discussion.

**Unit I: Strategic Position**

**10hrs**

The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organisation - Competitive forces affecting

an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture.

**Unit II: Strategic Choices and Action** **10hrs**

The influence of corporate strategy on an organization -Alternative approaches to achieving competitiveadvantage - Alternative directions and methods of development -Organizing and enabling success - Managing strategic change - Understanding strategy development

**Unit III: Business And Process Change** **8hrs**

Business change - The role of process and process change initiatives - Improving the processes of the organization - Software solutions.

**Unit IV: Information Technology and Project Management** **12hrs**

Principles of information technology- Principles of e-business - E-business application: upstream supply chain management- E-business application: downstream supply chain management - E-business application: customer relationship management. The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

**Unit V: Financial Analysis** **12hrs**

The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions

**Unit VI: People** **8hrs**

Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

**Books for Reference:**

- *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

**III B.COM (PROFESSIONAL)**  
**SEMESTER - V**  
**DC01BP- 5C4: BUSINESS TAXATION - III**

**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. (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.

**III B.COM (PROFESSIONAL)**  
**SEMESTER - V**  
**DISCIPLINE SPECIAL ELECTIVE**  
**DC01BP- 5D1.1: HUMAN RESOURCE MANAGEMENT**

**Paper objective:**

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

**Learning outcome:**

- The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute to 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.



**III B.COM (PROFESSIONAL)**  
**SEMESTER - V**  
**DISCIPLINE SPECIAL ELECTIVE**  
**DC01BP- 5D1.2: CONSUMER BEHAVIOUR**

**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* -2<sup>nd</sup> ed
- Suja R Nair, *Consumer behaviour in Indian perspective*-1<sup>st</sup> edn.
- Philip Kotler, *Marketing Management*/15<sup>th</sup> edn
- R S N Pillai & Bagavathi, *Modern Marketing* –4<sup>th</sup> rev edn- S chand
- Assail henry, *Consumer behaviour and Marketing action*- Asian books Pvt Ltd/Thomson learning – 6<sup>th</sup> edn.

SEMESTER VI								
37	DC01BP- 6C1	Advanced Performance Management	Core course- 22	4+1	30	70	100	4
38	DC01BP- 6C2	Entrepreneurship Development	Core course- 23	4+1	30	70	100	4
39	DC01BP- 6C3	Company Law	Core course- 24	4+1	30	70	100	4
40	DC01BP- 6C4	Organization Behavior	Core course- 25	4+1	30	70	100	4
41	DC01BP- 6C5	Business Taxation –IV	Core course- 26	4+1	30	70	100	4
42	DC01BP- 6D1.1 DC01BP- 6D1.2	<b>Discipline specific</b> <b>Elective : any one</b> Human Resource Development/ Advertising	Discipline specific Elective	4+1	30	70	100	4
		TOTAL		30			600	24

## **III B.COM (PROFESSIONAL)**

### **SEMESTER - VI**

#### **DC01BP- 6C1: ADVANCED PERFORMANCE MANAGEMENT**

##### **Paper objective:**

To apply relevant knowledge, skills and exercise professional judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

##### **Learning Outcome:**

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

- Use strategic planning and control models to plan and monitor organizational performance
- Assess and identify relevant macroeconomic fiscal and market factors and key external influences on organizational performance.

##### **Pedagogy:**

Combination of lectures, assignments and group discussion.

##### **Unit I: Strategic Planning and Control**

**10hrs**

Introduction to strategic management accounting - Performance management and control of the organization - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - External influences on organizational performance - Changing business environment - Impact of external factors on strategy and performance

##### **Unit II: Performance Measurement Systems and Design**

**10hrs**

Performance management information systems - Sources of management information - Recording and processing methods - Management reports

##### **Unit III: Strategic Performance Measurement**

**10hrs**

Performance hierarchy- Strategic performance measures in private sector - Divisional performance and transfer pricing issues - Strategic performance measures in non-for profit organizations.

**Unit IV: Strategic Performance Measurement - II****10hrs**

Non- financial performance indicators- The role of quality in management information and performance measurement systems. Performance measurement and strategic human resource management issues- Performance measurement and the reward systems. Other behavioural aspects of performance measurement.

**Unit V: Performance Evaluation and Corporate Failure****10hrs**

Alternative views of performance measurement and management- Strategic performance issues in complex business structures - Predicting and preventing corporate failure

**Unit VI: Current Developments and Emerging Issues Performance Management** **10hrs**

Current developments in management accounting techniques - Current issues and trends in performance management

**Books for Reference:**

- *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

## **III B.COM (PROFESSIONAL)**

### **SEMESTER - VI**

#### **DC01BP- 6C2: ENTREPRENEURSHIP DEVELOPMENT**

##### **Paper objective:**

The purpose of the paper is to provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.

##### **Learning outcome:**

- Demonstrate the ability to provide a self-analysis in the context of an entrepreneurial career.
- Demonstrate the ability to find an attractive market, that can be reached economically.

##### **Pedagogy:**

Combination of lectures, assignments and group discussion.

##### **Unit :I Introduction:**

**8Hrs**

Concept of Entrepreneurship –meaning-types- qualities of an Entrepreneur-classification of Entrepreneurs-factors influencing Entrepreneurship- functions of Entrepreneur

##### **Unit II : Types of Business Entities**

**10Hrs**

Micro, small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

##### **Unit III : Entrepreneurial Sustainability**

**12Hrs**

Public and private system of simulation, support and sustainability of entrepreneurship requirement. Availability and access to finance, marketing assistance, technology, and industrial accommodation. Role of industries / entrepreneur's associations and self-help groups. The concept role and functions of business incubators, angel investors, venture capital and private equity funds.

##### **Unit-IV-Entrepreneurial Development Programmes(EDP):**

**8Hrs**

EDP, their role, relevance and achievements, role of Government in organizing EDP's: critical evaluation

**Unit V: Business Plan Preparations****12Hrs**

Sources of business ideas and tests of feasibility. Significance of writing the business plan project proposal. Contents of business plan/ project proposal. Designing business process. Location, layout, operation, planning & Control; preparation of project report, project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit VI- Start up issues****10Hrs**

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management; Basic startup problems. Funding opportunities for start-up Marketing and organizational plans an overview.

**Books for Reference:**

- Brand Steven C. *The 10 Commandments for building a Growth Company* : New Delhi; Macmillan Business Books
- Tandon B.C, *Environment and Entrepreneur*
- Shukla M.B, *Entrepreneurship*.
- Kuratko and Rao *Entrepreneurship*. A South Asian Perspective Engage learning.
- Dollinger, Mare J, *Entrepreneurship. Strategies and Resources* Illinois, Irwin.
- Holt, David H *Entrepreneurship; New Venture Creation*. New Delhi; Prentice Hall of India.
- Kao, John J , *The Entrepreneurial organization*. Englewoods Clifts, New Jersey; Prentice – Hall
- Longois Richard N. Yony Fu-lai Yu and Robertson (Fds.) *The International Library of Critical Writings in Economics* Vol. I-III Cheltenham. UK: Elgar, ISBN-1 8598-758 X
- Melntyre and Bruno Dallago. *Small and Medium Enterprises in Transitional Economics*. New York; Palgrave Macmillan in association with the United Nations University World Institute for Development Economics Research (UNU/WIBER)
- Panda, Shiba Charan. *Entrepreneurship Development*, New Delhi; Anmol Publications.
- Patel, V.G. *The seven Business Crises and how to Beat them*, New Delhi; Tata McGraw Hill
- Plsek, Paul E. *Creativity, Innovation and Quality* (Eastern Economic Edition) New Delhi; prentice all of India ISBN- 81-303-1690-8
- Roberts, Edward B. (Ed) *Innovation Driving Product*. Process and market change : San Francisco Joseey Bass ISBN-0-7879-6213-9
- SIDBI Reports on Small Scale Industries Sector.

## **III B.COM (PROFESSIONAL)**

### **SEMESTER - VI**

#### **DC01BP- 6C3: COMPANY LAW**

##### **Paper objective:**

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

##### **Learning outcome:**

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

##### **Pedagogy:**

Combination of lectures, assignments and group discussion.

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

**III B.COM (PROFESSIONAL)**  
**SEMESTER - VI**  
**DC01BP- 6C4: ORGANIZATIONAL BEHAVIOUR**

**Paper objective:**

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

**Learning Outcome:**

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

**Pedagogy:**

Combination of lectures, assignments and group discussion.

**Unit – I Introduction to organization Behaviour and Diversity in Organizations      10Hrs**

Meaning of organizational Behaviour – Nature of OB research- disciplines that contribute to -OB challenges and opportunities for OB – developing an OB Model. Diversity in organizations: Diversity – Biographical characteristics; Age, Gender, Tenure, Religion etc.- Ability; Intellectual and physical abilities – Diversity Management.

**Unit II - Personality and values: 10Hrs**

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

**Unit III - Attitudes, Job Satisfaction, Emotions and Moods: 10Hrs**

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

**Unit – IV Perception, Individual decision making and Learning 10Hrs**

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

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

**Unit – V Foundations in Group Behaviour and teams 10Hrs**

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

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

**Unit – VI Organizational Culture, Organizational change and stress Management 10Hrs**

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

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

**Books for Reference:**

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

**III B.COM (PROFESSIONAL)**  
**SEMESTER - VI**  
**DC01BP- 6C5: BUSINESS TAXATION IV**

**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](http://www.gst.gov.in), [ctax.kar.nic.in](http://ctax.kar.nic.in)

### **III B.COM (PROFESSIONAL)**

#### **SEMESTER - VI**

#### **DISCIPLINE SPECIFIC ELECTIVE**

#### **DC01BP- 6D1.1: HUMAN RESOURCE DEVELOPMENT**

**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, 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-EgoStates- Transactions- Cross-Parallel-Ulterior

Strokes-Different Types-Negative Strokes-Strokes 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.

**III B.COM (PROFESSIONAL)**  
**SEMESTER - VI**  
**DISCIPLINE SPECIFIC ELECTIVE**  
**DC01BP- 6D1.2: ADVERTISING 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/5<sup>th</sup> addition*);Pearson
- Jaintri Jethwamy, Shruti Jain/2<sup>nd</sup> 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 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 phenominon, 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 if 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          |