

Estd. 1973

Ph : 2747029

K.N.D., C.S.I., B.M.H.E.C's

**C.S.I. COLLEGE OF COMMERCE
DHARWAD**

Accredited at "B" with CGPA 2.87 by NAAC



**STUDENTS' HAND-BOOK
2021-2022**

B.Com. I & II Sem

Prof.(Smt.) Manasa C. T.
Convenor
Students' Hand Book Committee

Prayer of our College

*Bless O LORD, our college that both
teachers and students may be governed by
true love of learning and may, by Thy
grace possess that integrity which alone
can bring them knowledge of truth.
Bestow upon us, O LORD our God,
understanding to know Thee,
Diligence to seek Thee,
Wisdom to find Thee and faithfulness
that may finally rest in Thee,
through Jesus Christ our Lord*

Amen

OUR VISION

Inspired by the love and teachings of Jesus Christ, Our temple of learning aims at producing intellectually well-trained, morally upright, socially committed, spiritually inspired men and women for the nation in the contemporary scenario.

OUR MISSION

To achieve the vision through an orchestrated, institutionalized and synergies Institutional process, pooling the resources human and otherwise of all the stake holders concerned.

GOALS AND OBJECTIVES

- To motivate students through exposures and experiences to achieve their goals with maximum competency and excellence in all their endeavors with global standards. To provide apt opportunities to assimilate the knowledge and to interpret in critically and creatively to become beacons for the society around them.
- To serve as forum for young people to develop their potentialities in both curricular and extra-curricular aspects.
- To develop qualities of ideal citizenship with awareness of civic responsibilities and to provide experiences to inculcate moral and spiritual values.
- To facilitate guidance and counseling in matters relating to personal life, career and social living.



C.S.I., K.N.D., B.M.H.E.C's
**C.S.I. COLLEGE OF COMMERCE,
 DHARWAD**

**BASEL MISSION HIGHER EDUCATION CENTRE
 KND-CSI, DHARWAD**

[Reg. No.: E 39(Dwd) BOMBAY PUBLIC TRUST ACT, 1950]

Management Committee Members

EX-OFFICIO TRUSTEES

- | | |
|--|-----------|
| 1. The Moderator,
Church of South India | TRUSTEE |
| 2. The General Secretary,
Church of South India | TRUSTEE |
| 3. The Hon. Treasurer,
Church of South India | TRUSTEE |
| 4. The Bishop,
Karnataka Northern Diocese,
Church of South India
Rt. Rev. Dr. M. C. Borgai | PRESIDENT |

CO-OPTED TRUSTEES

- | | |
|-----------------------|---------|
| 1. Prof. J. S. Kuri | TRUSTEE |
| 2. Shri. S. D. Bailey | TRUSTEE |

PERSONAL MEMORANDA

Name.....

Permanent Address.....

Class..... Roll No..... Mobile No.....

Local Guardian.....

Examination Seat No.....Date of Birth :Place of Birth :Height :Weight :Blood Group :Indentification MarkBank Account No. :Any other information :**Outstanding Achievements / Features**

- 1) 58 Ranks and 10 Gold Medals and 04 Syndicate Bank Cash Award in Advanced Banking, 01 K.H.Kabbur Cash Award, 01 Bharat Ratna Sir. M. Vishveshwaraya Cash Award in B.Com Final Year in 48 years.
- 2) The year 2019-20 produced 05 University Blues which includes 363 University Blues in 48 years in the field of Sports.
- 3) 188 students scored 100/100 in different subjects for the year 2020-21
- 4) Excellent Performance by BCA students.
- 5) Nearly 125 students have successfully completed CA.
- 6) Periodical tests.
- 7) Conducting Seminars.
- 8) Promotion of NSS Activities.
- 9) Encouragement to Sports.
- 10) Promotion of Cultural Activities.
- 11) Yearly Publication of College Miscellany "HOPE"
- 12) Bi-Monthly Publication of CSI-Bulletin.
- 13) Excellence Award to B.Com and BCA Final Year Meritorious Students.
- 14) Helping Students in getting placements.
- 15) Existence of Career Guidance and Counselling Cell.
- 16) Alumni Association.

C.S.I. College of Commerce, Dharwad

Profile of the College :

The city of Dharwad is known for Education. Prior to 1973, there were no commerce colleges in Dharwad. The students who were interested in learning commerce were forced to go over to Hubli and other places. Looking to the greater need for commerce college at Dharwad, the management of Basel Mission Higher Education Centre Dharwad under the leadership of Late Shri R. S. Bangera Chairman, BMHEC, took initiative and applied for the permission to start the commerce college at Dharwad. The dream of commerce college came true on 11-8-1973.

Our college is managed by the BMHEC, Church of South India KND. The college has completed 48 years of its fruitful service in the cause of education. It is housed in a small but beautiful building in the heart of the city. It is purely a degree commerce college in the twin city of Hubli-Dharwad. The college made an humble beginning with an enrolment of 39 students. Since then there has been steady increase in the enrolment.

The greater strength of the college is its ability to help students to develop a wholesome personality. The gist of the college is, there is a sense of belongingness among staff and students. The college has always encouraged the students to excel in academics, sports, fine-arts and debates. The college provides for the three year degree course in commerce, B.Com.

We have a well-equipped library having more than 26,447 books, 48 monthly / weekly journals and magazines of varied interest and 16 daily newspaper. We do have good material for the students who prepare for competitive examination. Looking to the needs of students and change in the syllabus we have developed a full-fledged computer laboratory in recent years.

CSICOLLEGE OF COMMERCE, DHARWAD Calendar of Events for the year 2021-2022

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
11 th October to 31 st October, 2021	- Sundays - 03 Days - Holidays - 05 Days -----	- Commencement of B. Com and BCA I, III and V Semester classes. - IQAC Meeting - Induction Programme for B. Com. & BCA I Semester - Installation of Students Union	14 days
1 st November to 30 th November, 2021	- Sundays - 04 Days - Holidays - 04 Days	- IQAC Meeting - Skill Plus Program - Fresher's Day for B. Com and BCA I Semester - Parents Meet - Counseling Cell - Essay writing and Debate Competition	22 days
1 st December, to 31 st December, 2021	- Sundays - 04 Days - Holidays - 02 Days	- International Aids Awareness Day - 1st Internal Test for B. Com/BCA I, III, & V Semester - Debate Union Activities - SVEEP Activities - Music and Fine Arts Selection for Youth Festival	25 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st January, to 31 st January, 2022	- Sundays - 05 Days - Holidays - 02 Days	- Republic Day Celebration - Blood Donation Camp - Sports Selection - National Voters Day - Second Internal Test for B. Com / BCA I, III & V Semester - ECO Club Activities	21 days
1 st February to 12 th February 2022	- Sundays - 01 Day - Holidays - NIL	- Union Budget - Sports Selection - Inaugural of Sports and Cultural Activities	11 days

Total Number of working days available = 93 days

13 th February to 30 th April, 2022	-----	- NSS Annual Special Camp - International Women's Day Celebration (8th March) - BCA I, III & V Semester Practical Exams - Semester Examination for B.Com/BCA I/III/IV Semester and Valuation of Answer Scripts.	-----
1 st May to 31 st May, 2022	- Sundays - 05 days - Holidays - 01 day	- IQAC Meeting and Faculty Meeting - Commencement of B.Com / BCA II, IV & VI Semester - Music and Fine Arts Competitions - Ladies Association Competitions - Health Awareness Week	25 days
1 st June to 30 th June, 2022	- Sundays - 04 days - Holidays - NIL	- World Environment Day Celebration - 1 st Internal Test for B.Com/BCA II, IV & VI Semester - Legal Aid Club Activities - Annual Sports Meet - R. S. Banger Memorial Elocution Competition - Praveen Mahajan Shetti Debate Competition - Red Ribbon Club Programme	26 days
1 st July to 31 st July, 2022	- Sundays - 05 days - Holidays - NIL	- Medical Check up - Youth Red Cross Wing Programme - Career Guidance and Counselling Cell Activities - Information Science Forum Activities	26 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st August to 20 th August, 2022	- Sundays - 02 days - Holidays - 02 days	- 2 nd Internal Test for B.Com/BCA II, IV & VI Semester - Valedictory of Ladies Association - Talents Day - Valedictory of NSS - Valedictory of Sports and Culture Activities	16 days
Total Number of working days available = 93 days			

Total Number of working days available for the Academic Year 2021 - 22 = 186 days

Rules of Discipline

1. The use of cell phones by Students is Prohibited in the Class Rooms, Corridor and in the Library.
2. Eve teasing is strictly prohibited.
3. Smoking, Chewing of pan, gutka and spitting and playing of music in the college building and around are strictly prohibited.
4. Ragging is strictly prohibited. The Students and their Parents are required to submit an affidavit regarding "Ragging" as per UGC guidelines, to prohibit and prevent the ragging.
5. Loitering in the verandahs and corridors of the college is not allowed.
6. During their free periods students should study in the library.
7. Loitering outside while the classes are going on will be severely dealt with.
8. Bicycles, Scooters, Motorcycles will be parked only in the space provided for them.
9. The students should read the notices that are displayed on the notice board every day and should know the information and instructions from time to time.
10. Students will take proper care of the college furniture and premises. Those who spoil or cause any damage or tamper with college property, furniture fittings, plants etc., shall be severely dealt with.
11. Students will maintain perfect silence in class rooms. Students shall not stand outside the class rooms and must be within the class rooms before the teacher enters.
12. Students must maintain perfect decorum and discipline at the college functions.
13. Students must be punctual to their classes. Late comers will not be allowed.
14. Students must show respect to the members of teaching and non-teaching staff. Any misbehaviour will entail proper disciplinary action.
15. Without the prior permission of the Principal, no society can be formed and no pamphlet will be exhibited on the notice board. Private or political pamphlets will not be exhibited on the notice boards.
16. Insubordination, unbecoming, language, ungentlemanly conduct, quarrelling etc., will be severely dealt with.

Any violation of the above mentioned rules may result in heavy fine or the severance of membership of college, association, or loss of concessions or even expulsion from college.

Library Rules

1. One book will be issued to each student for a period of 15 days.
2. A fine of ₹ 5=00 per day per volume is charged for the books returned after due date.
3. Books marked as reference books will not be issued except for consultation in the library.
4. Books will be issued only on presentation of the Identity card.
5. The students are required to possess their Identity cards while inside the library.
6. Books issued from the library should be used with every care and in no case be disfigured or damaged. At the time of the issue of the book the student himself/her self must check whether the book is disfigured or damaged otherwise the student will be held responsible for the damage.
7. The loss of book should be reported to the librarian before the due date and usual fine will be charged till the book is given back. Other wise the borrower will pay in the office double the amount of the value of the book.
8. The students are expected to maintain perfect silence in the library.
9. The library will be kept open from 8 a.m. to 5:00 p.m. and on Saturdays from 8 a.m. to 3. p.m. on all working days.
10. The books will be returned at the time of collecting the Hall Tickets, failure to return the books will result in withholding of the Hall Tickets.
11. Any rude behaviour with the library staff will be dealt with seriously.

SCHOLARSHIPS; FEE CONCESSIONS AND OTHER GRANTS

All those students whose family annual income is not more than ₹ 1,00,000/- are eligible for concession of tuition fees and examination fees awarded by the Government of Karnataka. Besides the above, the following scholarships and freships of the Government are also available.

CENTRAL GOVERNMENT SCHOLARSHIPS

1. Government of India post metric Scholarship to SC/ST Students.
2. Merit Scholarship

STATE GOVERNMENT SCHOLARSHIP

1. Scholarship to the physically handicapped students (Those who have passed their previous examination in first attempt with 40% marks).
2. Backward class Post-metric Scholarship to the students whose parental income is less than ₹ 1,00,000/- per annum.
3. The college also awards Scholarships from the Students' Aid Fund to poor and meritorious students who are not covered by the above scholarships and freships.
4. Sanchi Honnamma Scholarship to the lady students.
5. Minority Scholarship.
6. Christian Minority Scholarship.
7. Pattan Panchayat Scholarship.
8. SC/ST Scholarship.
9. Scholarship for Children of HIV/Leprosy affected Parents.

CORPORATION SCHOLARSHIP

1. Corporation Scholarship.

PRIVATE SCHOLARSHIP

1. Savadatti Yallamma Scholarship.
2. Students Welfare Fund.
3. Sultan Chand Scholarship.
4. Jindal Trust Scholarship.
5. Physically Challenged Scholarship from KUD.

COLLEGE SCHOLARSHIP

1. Students Aid Fund.

NOTE

1. The Scholarship amount will be paid as per the Govt. Instructions through NEFT to their respective Bank Account.
2. Shri. Sultan Chand Trust has instituted a cash prizes to the highest scorers in B.Com. I, B.Com. II, B.Com. III year excluding Languages.

INCENTIVES TO STUDENTS

The college offers the following incentives to students.

1. A set of 3 Books will be issued to B.com I, II, III year Students.
2. The student of the college scoring the highest number of aggregate marks in B.Com. III examination will be felicitated in valedictory function of the college associations and his / her name will be written on the "Roll of Honour" board of the college.
3. The different cultural associations of the college periodically conduct competitions like - Essay Competition, Debate and Elocution Competition, Mehendi Competition, Hair Style Competition, Indoor and Outdoor Sports Competitions, Competitions in Music and Fine Arts. The competitors securing I, II & III places will be given certificates of merit.
4. Alumni Award: To encourage the meritorious students, under 'Alumni Association' of our college, from the academic year 2010-11 cash awards have been declared. The top score in B.Com I Year including language subjects, the top scores in B.Com III Year are eligible for this Cash Award for every top score ` 500/- is given under this banner.
5. 1977-78 Batch has instituted Late. R. S. Bangera Memorial Cash Prize of `10,000/- for the highest scorer in B.Com Final Year for pursuing Higher Education and ` 5000/- for excellence in sports.
6. Mr. Narasimha Joshi of 1991-92 Batch has instituted a cash prize of `5000/- for the highest scorer in Economics in B.Com Final Year (B.Com V and VI Semester).
7. "Academic Excellence" is awarded to the highest scorer - one among the boys and one among the girls in B. Com. and BCA.



**KARNATAK UNIVERSITY
DHARWAD**

SYLLABUS

for

**BACHELOR OF COMMERCE
(I to II Semesters)**

[NEP]



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮೆಸ್ಟರ್
NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಎಂ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಎಂ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
5. ಎಲ್ಲ ಅಭ್ಯಾಸಿಸೂಚಿ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
6. ಎಲ್ಲ ನಿರ್ಮಾಣಗಳ ಸಭೆಗಳು ಜರುಗಿದ ದಿನಾಂಕ: 24.25-09-2021.
7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
9. ಎಲ್ಲ ನಿರ್ಮಾಣದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸಿಸೂಚಿ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS)/ & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ ಸೆಮೆಸ್ಟರ್ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕೆ.ವಿ.ವಿ ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಆಡಕ: ಮೇಲಿನಂತೆ
ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಭಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.

Handwritten signature
ಕುಲಸಚಿವರು.

SCHEME OF PAPERS FOR B.COM. I & II SEMESTER WITH EFFECT FROM ACADEMIC YEAR 2021-22 & ONWARDS

First Semester

Languages

- AECC Lang 1.1 : Kannada / Kannada Kali
AECC Lang 1.2 : English

Core Papers

- DSC 1.1 : Financial Accounting - I
DSC 1.2 : Principles of Marketing
DSC 1.3 : Stock Market Operations
SEC SB 1 : Computerized Accounting
OEC 1 : Contemporary Indian Economy

Value Based Paper

- SEC VB : Health and Wellness
SEC VB : Physical Education/Yoga

Compulsory Paper (to be studied by students joining B.Com course from Non-Commerce Stream)

Fundamentals of Accounting and Commerce - I

Second Semester

Languages

- AECC Lang 2.1 : Kannada
AECC Lang 2.2 : English

Core Papers

- DSC 2.1 : Financial Accounting - II
DSC 2.2 : Entrepreneurship
DSC 2.3 : Human Resource Management
OEC 2 : Basic Micro Economics
AECC : Environmental Studies

Value Based Paper

- SEC VB : NCC/NSS/Cultural
SEC VB : Sports

Compulsory Paper (to be studied by students joining B.Com course from Non-Commerce Stream)

Fundamentals of Accounting and Commerce - II

About Ramayana

Possessive forms of nouns, dubietie question, Relative nouns.

Unit - 2.**14 Hours****Enquiring about college**

Qualitative and quantitative adjectives

Enquiring about room

Predicative forms, locative case

Vegetable Market

Dative case, basic numerals

Unit - 3.**14 Hours****About Medical college**

Ordinal numerals, plural markers

In a cloth shop

Color adjectives, defective verbs.

Plan to go for a Picnic

Imperative, Permissive and hortative

Enquiring about one's family

Verb iru and corresponding negation

Books Recomendaded.

1. PAERqA PA° : PAERqA «+AkzAd®AñA °AA !

B.Com. I Semester**AECC - 1 - GENERIC ENGLISH**

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42 hours

04 Hours per week

Course Outcome :

1. This paper aims at introducing English poetry and prose to develop reading skills.

2. Its teaching them the basics of English grammar.

3. Aims to develop communicative grammar skills

4. Learn to understand basics of writing

Unit - 1. Prose

Chapter 1. The Eyes are not Here - Ruskin Bond

Chapter 2. The Kabuliwalah - Rabindranath Tagore

Chapter 3. From Decolonizing the Mind - Ngugi wa Thiongo'O

14 Hours**Unit - 2. Poetry**

Chapter 4. Sonnet 130 - William Shakespeare

Chapter 5. Mending Wall - Robert Frost

Chapter 6. Good Bye Party to Miss Pushpa T. S. - Nissim

Ezekiel

14 Hours**Unit - 3. Grammar and Vocabulary**

Chapter 7. Parts of Speech with special emphasis on Articles and Prepositions.

(Focus may be on the following prepositions:

On, in, of, off, for, into, with, beside, besides, under, over, by, from, to, at, across, since, between, among, above, up, after, before, through)

Chapter 8. Tenses (with focus on the use of simple present tense and simple past tense)

Chapter 9. Words used in different parts of Speech

Chapter 10. Functional vocabulary

14 Hours

Text Book: *Life and Learning*, ed Board of Editors, Orient Blackswan, Hyderabad.

Suggested Reading:

R. P. Singh's *Functional Skills in Language and Literature*, OUP



Other BSE indices; NSE indices - S&P CNX Nifty - Scrip selection criteria - construction - stock market indices in foreign countries. **10 Hours**

Unit-5 Risk Management and Surveillance System:

Risk management system in BSE & NSE - Margins - Exposure limits - Surveillance system in BSE & NSE - Circuit breakers; value at risk;

08 Hours

Skill Development Activities:

1. Visit the offices of stock brokers and observe online trading
2. Collect share application forms and demat account forms and actual filling may be done.
3. Discuss with the actual investors the art of investing and the stock selected.
4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase.
5. Collect press reports in local and English languages and read out in the class
6. The analysts reports may be discussed with the students
7. Form groups and assign individual stocks to compute annual returns.
8. Collect the management reports of any large scale organisation and analyses the same.
9. Any other activities, which are relevant to the course.

References :

1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi.
3. P S Bala Ram and T Sriakshmi, Stock Market Operation, IBP Publications, New Delhi.
4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi.

5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.
6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi
7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi.
8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi.
9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi.
10. Guruswamy, Capital Markets, TMH, New Delhi.
11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi.

SEC - 1.4: COMPUTERIZED ACCOUNTING

Credits: 02

Maximum Marks: 50 Marks

Teaching Hours: 30 Hours

03 Hours per week

Course Outcomes:

1. Demonstrate the process of accounting in computerized method.
2. Explain the distinction between manual and computerized accounting.
3. Design accounting package for small enterprises
4. Prepare management information reports through computerized accounting.

Unit-1 Computerised Accounting:

Computerized Accounting - meaning, objectives and scope of computerized accounting; requirements of computerized accounting - hardware and softwares - tally, excel and other general purpose applications; manual v/s computerized accounting; advantages.

10 Hours

Unit-2 Process of Computerized Accounting:

Creation of company - ledger books; posting of vouchers;

modifications of reports - cash book, trial balance and preparation of final accounts. **10 Hours**

Unit-3 **Computerized Accounting Data Security:**

Designing security measures - types of security measures; process and implementation of security measures. **10 Hours**

Skill Development Activities:

1. Visit local business establishment and enquire about accounting methodology adopted.
2. Institutions to purchase tally software and demonstrate the process of creating ledgers and others.
3. Collect financial statements prepared by the organizations and interpret them.
4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts.
5. Visit the offices of GST and learn the process of e-filing
6. Collect from chartered accountants financial statements and the process adopted in preparing.
7. Any other activities, which are relevant to the course.

References :

1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana
2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.
3. Garima Agarwal, Computerized Accounting, HPH, Mumbai
4. Murli Krishna, Computerized Accounting, Vaagdevi Publications.
5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi.
6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.
7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH, Mumbai.
8. Pandey S and Patil R K, Computer Accounting with Tally ERP 9, Dishottama Prakashan.

9. Sanders, Computers in Business, TMH, New Delhi.
10. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi.

OEC-1: CONTEMPORARY INDIAN ECONOMY

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42 hours

03 Hours per week

Course Outcomes:

1. Trace the evolution of Indian Economy
2. Identify the structural features and constraints of Indian Economy.
3. Analyze the sector specific problems and contributions towards overall economic growth
4. Understand the challenges faced by Indian Economy.
5. Policy responses to the various challenges faced by Indian Economy.

Unit-1 **India as Emerging Economic Giant**

Chapter 1: India's Growth Story

- a) Concepts of GDP, GNP/GNI, GVA, NDP, NNP, NI and Per-Capita Income; Current and Constant Prices.
- b) Trends in size and growth of National Income
- c) India: Fastest growing nation: Reasons
- d) Reasons for initial slow growth
- e) Recent slowdown: Reasons

5 Hours

Chapter 2: Whither India's Development

India's position in development: measured through

- a) Gross National Income (GNI)
- b) Per-capita Income (PCI)
- c) Human Development Index (HDI)
- d) Sustainable Development Goals (SDGs)

Note: India's position should be compared with some developed, developing and its neighboring countries.

5 Hours

Chapter 3: Investment Destination, that is, India!

- a) Concept of FDI and FII

- b) FDI and FII inflows in India
- c) Growth of MNCs in India
- d) Ease of Doing Business
- e) Make in India

4 Hours

Practicum : 1) Debate: Is India an Emerging Economy?
2) Assignment: Growth of MNCs

Unit-2 Challenges of Indian Economic**Chapter 4: Population**

- a) Recent Census: features
- b) Size and Growth of population in India : Trends and Comparison
- c) Theory of demographic transition as applied to India
- d) Demographic Dividend; Effect of rapid growth of population
- e) Communicable diseases(Covid-19) and their impact on economy

5 Hours**Chapter 5: Unemployment**

Meaning of

- a) Labor Force
- b) Work Force
- c) Unemployment

- a) Types of unemployment
- b) Measurement concepts
- c) Extent

4 Hours**Chapter 6: Poverty**

- a) Meaning of poverty
- b) Concept of poverty line
- c) Measurement of poverty line: Consumption Expenditure and Calorie intake
- d) Estimate of poverty line:
 - i) World Bank Estimate
 - ii) Recent estimate by planning commission
 - iii) Suresh Tendulkar Committee Estimate
 - iv) C Rangarajan Committee Estimate
 - v) Earlier Estimates

- e) Causes, Effects and Measures to tackle poverty (recent schemes of government to be included)

5 Hours

Practicum:

- 1) Group discussion: Has poverty reduced? What are the ways to reduce poverty? Suggest your measures
- 2) Assignment: Measurement of Unemployment OR Assess the impact of Covid-19 on Indian Economy

Unit-3 Macroeconomic Indicators - Pulse of Indian Economy:**Chapter 7: Prices**

- a) Inflation: Meaning
- b) Types: Core Inflation, Headline Inflation, Hyper Inflation, Stagflation, Built-in Inflation, Demand Pull and Cost push inflation, Mild or Healthy Inflation
- c) Wholesale Price Index: Composition and trends.
- d) Consumer Price Index: Composition and trends

5 Hours**Chapter 8: Fiscal Indicators**

- a) Fiscal deficit: Meaning
- b) Trends in Fiscal deficit
- c) FRBM act
- d) Effects of rise in Fiscal Deficit

3 Hours**Chapter 9: External Sector Indicators**

- a) Meaning: Exports, Imports and Trade Balance
- b) Volume of Exports and Imports
- c) Composition of Foreign Trade
- d) Direction of Foreign Trade
- e) Meaning: Current Account, Capital Account and Balance of Payment (BoP)
- f) Trends: BoP and Current Account
- g) Exchange Rate: Meaning

6 Hours

Practicum:

- 1) Seminar: Analyse the Trends in CPI and Suggest measures to control inflation
- 2) Assignment: Composition and Direction of foreign trade

Books Recommended:

1. Dutt Ruddar and K.P.M Sundaram: Indian Economy, S Chand & Co. Ltd. New Delhi. Recent Edition.
2. Mishre S.K & V.K Puri (2001) "Indian Economy and -Its development experience", Himalaya Publishing House.
3. Kapila Uma: Indian Economy: policies and Performances, Academic Foundation.
4. Bardhan, P.K. (9th Edition) (1999) , The Political Economy of Development in India, Oxford University Press, New Delhi.
5. Jalan, B. (1996). India's Economic Policy-Preparing for the 21st Century, Viking, New Delhi.
6. Ramesh Singh. Indian Economy, McGraw Hill Education, New Delhi
7. Ahluwalia and Little (ed): India's Economic Reforms and Development, OUP
8. K. James,(2008), -Glorifying Malthus: Current Debate on Demographic Dividend in India Economic and Political Weekly, June.
9. Kaushik Basu and A. Maertens, Eds,(2013), The New Oxford Companion to Economics, Oxford University Press.
10. Himanshu, (2010), Towards New Poverty Lines for India, Economic and Political Weekly, January, 2.
11. Economic and Political Weekly-25 Years of Economic Reforms, Various articles, March 4, 2017.

FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational and analytical skills are included in the curriculum.

- Unit-1 Introduction to Commerce:**
Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment - meaning, definition and scope.
- Unit-2 Forms of Business Organisation:**
Meaning, and significance; different forms of business organizations-sole trader, partnership firms, joint hindu family firms-meaning, definition, characteristics, scope, advantages and disadvantages; co- operative organizations - meaning, objectives and significance.
- Unit-3 Introduction to Accounting:**
Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.
- Unit-4 Accounting Principles:**
Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.
- Unit-5 Accounting Records:**
Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

References :

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California.
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
11. Shukla and Grewal, Advance Accounts - Vol. I and II, R Chand and Company, New Delhi.
12. Robert Anothy, Accounting - Text and Cases, TMH, New Delhi,
13. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
14. Narayanaswamy, Financial Accounting, PHI, New Delhi.
15. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

परीक्षा

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AECC परिक्षा - अर्थशास्त्र - 2

समय : 3 घण्टे
 उद्देश्य : 42 घण्टे
 पाठ्यक्रम : 3 घण्टे

विषय :

Credits: 03

Maximum Marks: 60+40 Marks.

Teaching Hours : 42 hours

03 Hours per week

Course Outcome

1. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
2. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
3. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
4. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
5. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।

Unit-1 अर्थशास्त्र

14 UAmE

1. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
2. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
3. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
4. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।

Unit-2 अर्थशास्त्र

14 UAmE

1. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
2. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
3. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
4. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।

Unit-3 अर्थशास्त्र

14 UAmE

1. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
2. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
3. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।
4. अर्थशास्त्र के अर्थ और शाखाओं का अध्ययन करना।

Unit-1 Insolvency Accounts:

Meaning of insolvency and types of insolvency - individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; accounting adjustments (comprehensive problems relating to only individuals)

10 Hours**Unit-2 Departmental Accounts**

Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.

10 Hours**Unit-3 Branch Accounts:**

Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts.

12 Hours**Unit-4 Insurance Claims:**

Meaning and types of claims; need - loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss item.

12 Hours**Unit-5 Accounting Standards:**

Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards - ASs issued by ICAI and converged and Ind ASs; enforceability of ASs in India; level of compliance and auditor certification; IDRS - meaning and objectives; types of IFRS; IFRS use world-over and in India.

12 Hours**Skill Development Activities:**

1. Collect insurance claim documents and complete the process by filling them.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization.
6. Any other activities, which are relevant to the course.

References:

1. R L Gupta and M Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol. I, Kalyani Publishers, Ludhiana
3. S N Maheswari Advanced Accountancy- Vol. I, Vikas Publications, New Delhi.
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi.
5. S N Maheswari, Suneel Maheshwari and Sharad Maheshwari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol. I, S Chand Publications, New Delhi.
7. A Mukharjee and M Hanif, Financial Accounting, Vol - I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
9. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting - Text and Cases, McGraw Hill Publications, New Delhi.

Practicum:

1. Estimation of demand and supply elasticity
2. Solving an equilibrium problem

Unit-3 Production, Cost and Market Structure:**Chapter 7: Production**

Production Functions
 Law of Variable Proportions
 Concepts of Revenue; TR, AR and MR

4 Hours**Chapter 8: Concept of Cost**

Meaning of Cost of Production: short run and Long run
 Total Cost, Fixed Costs, Variable Costs
 Average Cost, Average Fixed Cost, Average Variable Cost, Marginal Cost,

5 Hours**Chapter 9: Market Structure**

Markets: meaning and types
 Perfect Competition : Meaning and Features
 Imperfect Competition : Monopoly, Duopoly, Oligopoly and Monopolistic Competition : Meaning and Features
 Pricing Strategies : Skimming, Penetration, Administered Pricing

5 Hours**Books Recommended:**

1. Cohen, A.J. (2020). Macroeconomics for Life: Smart Choices for All? + MyLab Economics with Pearson eText(updated 2nd ed.). Toronto, ON: Pearson Canada Inc. Type: Textbook: ISBN: 9780136716532
2. Cohen, A.J. (2015). Macroeconomics for Life: Smart Choices for you + MyLab Economics with Pearson eText(2nd ed.). Toronto, ON: Pearson Canada Inc. Type: Textbook: ISBN: 9780133899368
3. Case Karl E. and Fair Ray C (2014). Principles of Economics, Pearson Education Asia.
4. Mankiw N. Gregory. Principles of Economics, Thomson, 2013.
5. Stiglitz J.E. and Walsh C.E(2011), Principles of Economics, W.W. Norton & Co, New York.

AECC: ENVIRONMENTAL STUDIES

Credits: 02

Maximum Marks: 30+20 IA Marks.

Teaching Hours: 30 hours

02 Hours per week

Course Outcomes:

1. Define environmental studies and ecology with basic principles.
2. To examine the natural resources and their types and utility.
3. To outline the diversity and explain the conversation and its significations.
4. To identify the environmental issues, types of pollutions and their impact.

Unit-1

1. Multidisciplinary nature of environmental studies; Scope and importance. Concept of sustainability and sustainable development.
2. Ecosystem: Structure and functions of ecosystem. Energy flow in an ecosystem: food chains, food webs and ecological succession.
3. Case studies on the Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).
4. Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

10 Hours**Unit-2**

1. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
2. Energy resources: Renewable and Non-renewable energy sources, use of alternative and energy sources, growing energy needs, case studies.

3. Bio-geographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation.

4. Levels of biological diversity: genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

10 Hours

Unit-3

1. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

2. Environmental pollution: types, causes, effects and controls.

3. Air, water, soil, and noise pollution. Nuclear hazards and human health risks.

4. Solid waste management: Control measures of urban and industrial waste.

10 Hours

Books Recommended:

1. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.
2. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
3. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
4. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
5. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
6. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.

7. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
8. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
10. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
11. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
12. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
13. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
14. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
15. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
16. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton

Websites:

<https://libguides.randolph.edn>
<https://www.nature.com>
<https://frontiersin.org>
<https://www.goodnet.org>
<https://guide.library.illinois.edu>
<https://www.springer.com>
<https://cpcb.nic.in>

FUNDAMENTALS OF ACCOUNTING AND COMMERCE-II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

Learning Objectives and Outcomes:

The course has the objective of providing knowledge relating to the basic concepts of accounting and trade among non-commerce pupils. This would enable them to understand higher aspects of business environment. Computational, computational and analytical skills are included in the curriculum.

Unit-1 Industry:

Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit-2 Service Organizations:

Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit-3 Foreign Trade:

Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit-4 Self - Balancing System:

Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit-5 Company Accounts:

Meaning and types of company; accounting entries

relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

Suggested Readings:

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy-Vol. I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California.
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Diabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.
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ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ / ΕΠΙΧΕΙΡΗΣΙΑΚΟ ΠΡΟΓΡΑΜΜΑ "ΕΠΙΧΕΙΡΗΣΙΑΚΟ ΠΡΟΓΡΑΜΜΑ ΚΡΕΤΤΑ 2014-2020"

ΠΡΟΧΕΙΡΙΑΣΜΟΣ: 20-12-2021

ΑΝΑΛΟΓΗ

ΧΡΗΜΑΤΟΔΟΤΗΣΗ: 2022ΕΕΑ, Α° ΕΑ, Α° ΑΘΩΒΕ, ΑΝΑΦΟΡΑ «Ανα γλεφούρια»
 ΓΡΑΦΕΙΟ: 1) ΠΡΟΧΕΙΡΙΑΣΜΟΣ ΠΡΟΧΕΙΡΙΑΣΜΟΥ ΕΚΔΟΣΗΣ 104 ΠΡΟΧΕΙΡΙΑΣΜΟΥ: 10.07.2021 / 2021, 30-11-2021.

2) ΑΝΑΛΟΓΗ ΠΡΟΧΕΙΡΙΑΣΜΟΥ ΔΕΥΤΕΡΗΣ ΕΚΔΟΣΗΣ: 16-12-2021

ΠΡΟΧΕΙΡΙΑΣΜΟΣ «ΠΡΟΧΕΙΡΙΑΣΜΟΣ ΕΚΔΟΣΗΣ ΣΥΜΠΛΗΡΩΜΑΤΟΣ ΑΝΑΦΟΡΑΣ ΠΡΟΣ ΤΗΝ ΕΠΙΧΕΙΡΗΣΙΑΚΗ ΟΜΟΛΟΓΙΑ, ΑΝΑΦΟΡΑ/ΕΠΙΧΕΙΡΗΣΙΑΚΗ ΟΜΟΛΟΓΙΑ ΑΝΑΦΟΡΑΣ ΑΝΑΦΟΡΑΣ ΣΤΗΝ ΑΝΑΦΟΡΑ ΕΚΔΟΣΗΣ 2022ΕΕΑ ΑΝΑΦΟΡΑΣ ΕΡΕΥΝΑΣ ΠΡΟΣ ΤΗΝ ΕΚΔΟΣΗΣ ΑΝΑΦΟΡΑΣ «Ανα γλεφούρια» ΚΑΙ ΤΗΝ ΕΚΔΟΣΗΣ «Ανα γλεφούρια».

Κ.Ε.Α	ΕΚΔΟΣΗ	ΑΝΑΦΟΡΑ	ΑΝΑΦΟΡΑ ΓΛΕΦΟΥΡΙΑ
1	15-01-2022	ΑΑΑΑ	ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ
2	26-01-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑΑ
3	01-03-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
4	02-04-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
5	14-04-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
6	15-04-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
7	03-05-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
8	09-08-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
9	15-08-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
10	31-08-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
11	04-10-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
12	05-10-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
13	24-10-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
14	26-10-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
15	01-11-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ
16	11-11-2022	ΑΑΑΑΑΑΑ	ΑΑΑΑΑΑΑΑΑ

ΕΠΙΧΕΙΡΗΣΙΑΚΗ ΟΜΟΛΟΓΙΑ:

1. ΑΑΑΑ ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ ΑΑΑΑΑΑ ΠΡΟΧΕΙΡΙΑΣΜΟΣ (01.05.2022), ΑΑΑΑΑΑ (10.07.2021), ΑΑΑΑΑΑ ΑΑΑΑΑΑΑΑΑΑΑΑ (25.09.2022), ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ (02.10.2022), ΑΑΑΑΑΑΑΑΑΑΑΑ ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ (09.10.2022), ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ (25.12.2022) ΑΑΑΑ ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ ΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑΑ.

CALENDAR - 2021

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	1	2	3	4	5	6		
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28							28	29	30	31			

April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	30	31				1	1	2	3	4	5			
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30				

July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4			
4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	22	23	24	25
25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		

October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
31					1	2	1	2	3	4	5	6	1	2	3	4				
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	

NOTE

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NOTE

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Estd. 1973

Ph : 2747029

K.N.D., C.S.I., B.M.H.E.C's

C.S.I. COLLEGE OF COMMERCE
DHARWAD

Accredited at "B" with CGPA 2.87 by NAAC



STUDENTS' HAND-BOOK
2021-2022

B.Com. III & IV Sem

Prof.(Smt.) Manasa C. T.
Convenor
Students' Hand Book Committee

Prayer of our College

*Bless O LORD, our college that both
teachers and students may be governed by
true love of learning and may, by Thy
grace possess that integrity which alone
can bring them knowledge of truth.
Bestow upon us, O LORD our God,
understanding to know Thee,
Diligence to seek Thee,
Wisdom to find Thee and faithfulness
that may finally rest in Thee,
through Jesus Christ our Lord*

Amen

OUR VISION

Inspired by the love and teachings of Jesus Christ, Our temple of learning aims at producing intellectually well-trained, morally upright, socially committed, spiritually inspired men and women for the nation in the contemporary scenario.

OUR MISSION

To achieve the vision through an orchestrated, institutionalized and synergies Institutional process, pooling the resources human and otherwise of all the stake holders concerned.

GOALS AND OBJECTIVES

- To motivate students through exposures and experiences to achieve their goals with maximum competency and excellence in all their endeavors with global standards. To provide apt opportunities to assimilate the knowledge and to interpret in critically and creatively to become beacons for the society around them.
- To serve as forum for young people to develop their potentialities in both curricular and extra-curricular aspects.
- To develop qualities of ideal citizenship with awareness of civic responsibilities and to provide experiences to inculcate moral and spiritual values.
- To facilitate guidance and counseling in matters relating to personal life, career and social living.



C.S.I., K.N.D., B.M.H.E.C's
C.S.I. COLLEGE OF COMMERCE,
DHARWAD

BASEL MISSION HIGHER EDUCATION CENTRE
KND-CSI, DHARWAD

[Reg. No.: E 39(Dwd) BOMBAY PUBLIC TRUST ACT, 1950]

Management Committee Members

EX-OFFICIO TRUSTEES

- | | |
|---|-----------|
| 1. The Moderator,
Church of South India | TRUSTEE |
| 2. The General Secretary,
Church of South India | TRUSTEE |
| 3. The Hon. Treasurer,
Church of South India | TRUSTEE |
| 4. The Bishop,
Karnataka Northern Diocese,
Church of South India
Rt. Rev. Dr. M. C. Borgai | PRESIDENT |

CO-OPTED TRUSTEES

- | | |
|-----------------------|---------|
| 1. Prof. J. S. Kuri | TRUSTEE |
| 2. Shri. S. D. Bailey | TRUSTEE |

PERSONAL MEMORANDA

Name.....

Permanent Address.....

Class..... Roll No..... Mobile No.....

Local Guardian.....

Examination Seat No.....

Date of Birth :

Place of Birth :

Height :

Weight :

Blood Group :

Identification Mark

Bank Account No. :

Any other information :

Outstanding Achievements / Features

- 1) 58 Ranks and 10 Gold Medals and 04 Syndicate Bank Cash Award in Advanced Banking, 01 K.H.Kabbur Cash Award, 01 Bharat Ratna Sir. M. Vishveshwaraya Cash Award in B.Com Final Year in 48 years.
- 2) The year 2019-20 produced 05 University Blues which includes 363 University Blues in 48 years in the field of Sports.
- 3) 188 students scored 100/100 in different subjects for the year 2020-21
- 4) Excellent Performance by BCA students.
- 5) Nearly 125 students have successfully completed CA.
- 6) Periodical tests.
- 7) Conducting Seminars.
- 8) Promotion of NSS Activities.
- 9) Encouragement to Sports.
- 10) Promotion of Cultural Activities.
- 11) Yearly Publication of College Miscellany "HOPE"
- 12) Bi-Monthly Publication of CSI-Bulletin.
- 13) Excellence Award to B.Com and BCA Final Year Meritorious Students.
- 14) Helping Students in getting placements.
- 15) Existence of Career Guidance and Counselling Cell.
- 16) Alumni Association.

C.S.I. College of Commerce, Dharwad

Profile of the College :

The city of Dharwad is known for Education. Prior to 1973, there were no commerce colleges in Dharwad. The students who were interested in learning commerce were forced to go over to Hubli and other places. Looking to the greater need for commerce college at Dharwad, the management of Basel Mission Higher Education Centre Dharwad under the leadership of Late Shri R. S. Bangera Chairman, BMHEC, took initiative and applied for the permission to start the commerce college at Dharwad. The dream of commerce college came true on 11-8-1973.

Our college is managed by the BMHEC, Church of South India KND. The college has completed 48 years of its fruitful service in the cause of education. It is housed in a small but beautiful building in the heart of the city. It is purely a degree commerce college in the twin city of Hubli-Dharwad. The college made an humble beginning with an enrolment of 39 students. Since then there has been steady increase in the enrolment.

The greater strength of the college is its ability to help students to develop a wholesome personality. The gist of the college is, there is a sense of belongingness among staff and students. The college has always encouraged the students to excel in academics, sports, fine-arts and debates. The college provides for the three year degree course in commerce, B.Com.

We have a well-equipped library having more than 26,447 books, 48 monthly / weekly journals and magazines of varied interest and 16 daily newspaper. We do have good material for the students who prepare for competitive examination. Looking to the needs of students and change in the syllabus we have developed a full-fledged computer laboratory in recent years.

CSICOLLEGE OF COMMERCE, DHARWAD Calendar of Events for the year 2021-2022

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
11 th October to 31 st October, 2021	- Sundays - 03 Days - Holidays - 05 Days -----	- Commencement of B. Com and BCA I, III and V Semester classes. - IQAC Meeting - Induction Programme for B. Com. & BCA I Semester - Installation of Students Union	14 days
1 st November to 30 th November, 2021	- Sundays - 04 Days - Holidays - 04 Days	- IQAC Meeting - Skill Plus Program - Fresher's Day for B. Com and BCA I Semester - Parents Meet - Counseling Cell - Essay writing and Debate Competition	22 days
1 st December, to 31 st December, 2021	- Sundays - 04 Days - Holidays - 02 Days	- International Aids Awareness Day - 1st Internal Test for B. Com/BCA I, III, & V Semester - Debate Union Activities - SVEEP Activities - Music and Fine Arts Selection for Youth Festival	25 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st January, to 31 st January, 2022	- Sundays - 05 Days - Holidays - 02 Days	- Republic Day Celebration - Blood Donation Camp - Sports Selection - National Voters Day - Second Internal Test for B. Com / BCA I, III & V Semester - ECO Club Activities	21 days
1 st February to 12 th February 2022	- Sundays - 01 Day - Holidays - NIL	- Union Budget - Sports Selection - Inaugural of Sports and Cultural Activities	11 days

Total Number of working days available = 93 days

13 th February to 30 th April, 2022	-----	- NSS Annual Special Camp - International Women's Day Celebration (8th March) - BCA I, III & V Semester Practical Exams - Semester Examination for B.Com/BCA I/III/IV Semester and Valuation of Answer Scripts.	-----
1 st May to 31 st May, 2022	- Sundays - 05 days - Holidays - 01 day	- IQAC Meeting and Faculty Meeting - Commencement of B.Com / BCA II, IV & VI Semester - Music and Fine Arts Competitions - Ladies Association Competitions - Health Awareness Week	25 days
1 st June to 30 th June, 2022	- Sundays - 04 days - Holidays - NIL	- World Environment Day Celebration - 1 st Internal Test for B.Com/BCA II, IV & VI Semester - Legal Aid Club Activities - Annual Sports Meet - R. S. Bangera Memorial Elocution Competition - Praveen Mahajhan Shetti Debate Competition - Red Ribbon Club Programme	26 days
1 st July to 31 st July, 2022	- Sundays - 05 days - Holidays - NIL	- Medical Check up - Youth Red Cross Wing Programme - Career Guidance and Counselling Cell Activities - Information Science Forum Activities	26 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st August to 20 th August, 2022	- Sundays - 02 days - Holidays - 02 days	- 2 nd Internal Test for B.Com/BCA II, IV & VI Semester - Valedictory of Ladies Association - Talents Day - Valedictory of NSS - Valedictory of Sports and Culture Activities	16 days
Total Number of working days available = 93 days			

Total Number of working days available for the Academic Year 2021 - 22 = 186 days

Rules of Discipline

1. The use of cell phones by Students is Prohibited in the Class Rooms, Corridor and in the Library.
2. Eve teasing is strictly prohibited.
3. Smoking, Chewing of pan, gutka and spitting and playing of music in the college building and around are strictly prohibited.
4. Ragging is strictly prohibited. The Students and their Parents are required to submit an affidavit regarding "Ragging" as per UGC guidelines, to prohibit and prevent the ragging.
5. Loitering in the verandahs and corridors of the college is not allowed.
6. During their free periods students should study in the library.
7. Loitering outside while the classes are going on will be severely dealt with.
8. Bicycles, Scooters, Motorcycles will be parked only in the space provided for them.
9. The students should read the notices that are displayed on the notice board every day and should know the information and instructions from time to time.
10. Students will take proper care of the college furniture and premises. Those who spoil or cause any damage or tamper with college property, furniture fittings, plants etc., shall be severely dealt with.
11. Students will maintain perfect silence in class rooms. Students shall not stand outside the class rooms and must be within the class rooms before the teacher enters.
12. Students must maintain perfect decorum and discipline at the college functions.
13. Students must be punctual to their classes. Late comers will not be allowed.
14. Students must show respect to the members of teaching and non-teaching staff. Any misbehaviour will entail proper disciplinary action.
15. Without the prior permission of the Principal, no society can be formed and no pamphlet will be exhibited on the notice board. Private or political pamphlets will not be exhibited on the notice boards.
16. Insubordination, unbecoming, language, ungentlemanly conduct, quarrelling etc., will be severely dealt with.

Any violation of the above mentioned rules may result in heavy fine or the severance of membership of college, association, or loss of concessions or even expulsion from college.

Library Rules

1. One book will be issued to each student for a period of 15 days.
2. A fine of ₹ 5=00 per day per volume is charged for the books returned after due date.
3. Books marked as reference books will not be issued except for consultation in the library.
4. Books will be issued only on presentation of the Identity card.
5. The students are required to possess their Identity cards while inside the library.
6. Books issued from the library should be used with every care and in no case be disfigured or damaged. At the time of the issue of the book the student himself/her self must check whether the book is disfigured or damaged otherwise the student will be held responsible for the damage.
7. The loss of book should be reported to the librarian before the due date and usual fine will be charged till the book is given back. Other wise the borrower will pay in the office double the amount of the value of the book.
8. The students are expected to maintain perfect silence in the library.
9. The library will be kept open from 8 a.m. to 5:00 p.m. and on Saturdays from 8 a.m. to 3. p.m. on all working days.
10. The books will be returned at the time of collecting the Hall Tickets, failure to return the books will result in withholding of the Hall Tickets.
11. Any rude behaviour with the library staff will be dealt with seriously.

SCHOLARSHIPS; FEE CONCESSIONS AND OTHER GRANTS

All those students whose family annual income is not more than ₹ 1,00,000/- are eligible for concession of tuition fees and examination fees awarded by the Government of Karnataka. Besides the above, the following scholarships and freships of the Government are also available.

CENTRAL GOVERNMENT SCHOLARSHIPS

1. Government of India post metric Scholarship to SC/ST Students.
2. Merit Scholarship

STATE GOVERNMENT SCHOLARSHIP

1. Scholarship to the physically handicapped students (Those who have passed their previous examination in first attempt with 40% marks).
2. Backward class Post-metric Scholarship to the students whose parental income is less than ₹ 1,00,000/- per annum.
3. The college also awards Scholarships from the Students' Aid Fund to poor and meritorious students who are not covered by the above scholarships and freships.
4. Sanchi Honnamma Scholarship to the lady students.
5. Minority Scholarship.
6. Christian Minority Scholarship.
7. Pattan Panchayat Scholarship.
8. SC/ST Scholarship.
9. Scholarship for Children of HIV/Leprosy affected Parents.

CORPORATION SCHOLARSHIP

1. Corporation Scholarship.

PRIVATE SCHOLARSHIP

1. Savadatti Yallamma Scholarship.
2. Students Welfare Fund.
3. Sultan Chand Scholarship.
4. Jindal Trust Scholarship.
5. Physically Challenged Scholarship from KUD.

COLLEGE SCHOLARSHIP

1. Students Aid Fund.

NOTE

1. The Scholarship amount will be paid as per the Govt. Instructions through NEFT to their respective Bank Account.
2. Shri. Sultan Chand Trust has instituted a cash prizes to the highest scorers in B.Com. I, B.Com. II, B.Com. III year excluding Languages.

INCENTIVES TO STUDENTS

The college offers the following incentives to students.

1. A set of 3 Books will be issued to B.com I, II, III year Students.
2. The student of the college scoring the highest number of aggregate marks in B.Com. III examination will be felicitated in valedictory function of the college associations and his / her name will be written on the "Roll of Honour" board of the college.
3. The different cultural associations of the college periodically conduct competitions like - Essay Competition, Debate and Elocution Competition, Mehendi Competition, Hair Style Competition, Indoor and Outdoor Sports Competitions, Competitions in Music and Fine Arts. The competitors securing I, II & III places will be given certificates of merit.
4. Alumni Award: To encourage the meritorious students, under 'Alumni Association' of our college, from the academic year 2010-11 cash awards have been declared. The top score in B.Com I Year including language subjects, the top scores in B.Com III Year are eligible for this Cash Award for every top score ` 500/- is given under this banner.
5. 1977-78 Batch has instituted Late. R. S. Bangera Memorial Cash Prize of `10,000/- for the highest scorer in B.Com Final Year for pursuing Higher Education and ` 5000/- for excellence in sports.
6. Mr. Narasimha Joshi of 1991-92 Batch has instituted a cash prize of `5000/- for the highest scorer in Economics in B.Com Final Year (B.Com V and VI Semester).
7. "Academic Excellence" is awarded to the highest scorer - one among the boys and one among the girls in B. Com. and BCA.



KARNATAK UNIVERSITY
DHARWAD

SYLLABUS
for
BACHELOR OF COMMERCE
(III to IV Semesters)
[CBCS]

**SCHEME OF PAPERS FOR
B.Com. III & IV SEMESTERS
WITH EFFECT FROM 2021-22 & ONWARDS**

B.COM. (THIRD SEMESTER)

AECC - 3.1	:	English
AECC - 3.2	:	Kannada / Additional English [MIL]
DSC-1C	:	Company Accounts - I
DSC-2C	:	Banking Law and Practice
DSC-3C	:	Human Resource Management
GE - 1C	:	Money and Banking
SEC - 1C	:	Business Statistics - I
SEC - 1C	:	Commercial Arithmetic - I

B.COM. (FOURTH SEMESTER)

AECC - 4.1	:	English
AECC - 4.2	:	Kannada / Additional English [MIL]
DSC - 1D	:	Company Accounts - II
DSC - 2D	:	Commercial Law
DSC - 3D	:	Fundamentals of Financial Management
GE - 1D	:	International Trade and Institutions
SEC - 1D	:	Business Statistics - II
SEC - 1D	:	Commercial Arithmetic - II

Note:-

AECC	:	Ability Enhancement Compulsory Course
DSC	:	Discipline Specific Course
GE	:	Generic Elective
SEC	:	Skill Enhancement Course

**B.Com. III semester
DSC-1C : COMPANY ACCOUNTS - I**

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Course Outcomes:

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

Unit-1 Introduction to Company Accounts : Meaning and types of companies; maintenance of books and accounts - Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;

09 Hours

Unit-2 Accounting for Share Capital: Meaning, types of shares and classification of share capital; issue of shares for cash - minimum subscription; Full Subscription, Under Subscription and Over Subscription; Over Subscription and Pro-rata Allotment; Issue of Shares for consideration other than cash - accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting - concept, need and types; accounting treatment thereof.

12 Hours

Unit-3 Accounting for Debentures: Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for

consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only. **12 Hours**

Unit-4 Company Final Accounts: Meaning and computation of divisible profits, managerial remuneration - provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation - meaning and cut-off date; basis of appropriation. **15 Hours**

Unit-5 Accounting for Internal Reconstruction : Meaning of alteration of share capital - increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet. **12 Hours**

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings :

1. S.N. Maheswari : Advanced Accounting Vol. II, Vikas Publishing House, New Delhi.
2. R.L. Gupta & Radhaswamy : Advanced Accountancy-Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla & Grewal : Advanced Accounts - Vol. II, S.Chand & Sons, New Delhi.
4. Ashok Sehgal & Deepak Sehgal : Advanced Accounting, Vol. II, Taxman, New Delhi.
5. J. R. Monga : Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain & Narang : Advanced Accountancy- Vol. II, Kalyani Publishers, Ludhiana.

7. S Kr Paul : Accounting - Vol. H, Central Book Agency, Kolkatta.
8. Bhushan Kumar : Corporate Accounting- Vol. I, Goyal Taxmann, New Delhi.
9. Arunachalam : Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P. V. : Advanced Accountancy, Konark Publications, New Delhi.
11. K. M. Bansal : Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty : Advanced Accounts, Oxford Press, New Delhi.

DSC -2C: BANKING LAW AND PRACTICE

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Course Outcomes:

The course has the objective of exposing the students to the basic principles and regulations of commercial banking institutions and would enable them to perform banking tasks effectively and efficiently. The conceptual and communication skills are imbibed in the contents.

Unit - 1 Banker and Customer : Definition; general and special relationship; bankers rights and obligations; Types of Accounts such as Current Accounts, Saving Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services, Special features of the relationship between banker and customer - mutual rights and duties; power to combine different

accounts - secrecy of account; account opening procedure - KYC Norms

12 Hours

Unit - 2 Legal Aspects of Banking Operations:

Responsibilities of Paying and Collecting Banker; Indemnities or Guarantees - Scope and application- Obligations of a Banker - Precautions and Rights; Law relating to Bill Finance, LC and deferred Payments; Laws relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation, etc.

14 Hours

Unit - 3 Paying and Collecting Banker: Precautions while making payment of cheques, statutory protection; payment in due course; Collecting Banker duties, rights and liabilities; statutory protection.

10 Hours

Unit - 4 Loan and Advances: Law, Practice and Policies governing the employment of funds; Micro Finance, Call loans and loans repayable at short notice, types of advances - loans, cash credits, overdrafts, bills purchased and discounted, letters of credit; secured and unsecured advances; legal control over bank's deployment of funds, principles of sound lending,

14 Hours

Unit - 5 Technology in Banks : Meaning, features, purpose and significance of technology in banks; concept of core banking; on line banking - meaning, significance, risks and safety norms; ATMs - debit cards, credit cards and other types of cards; UPI services - NEFT, RTGS, SWIFT services, etc.

10 Hours

Suggested Readings :

1. P N Varshney : Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. M L Tannan : Banking Law and Practice in India, Thacker, New Delhi.
3. Parmeswaran, Natarajan and Kandaswami : Banking Law and Practice, S Chand & Co. New Delhi.
4. Rajesh : Banking Theory and Practice, TMH, New Delhi.
5. N Kumar and Mittal : Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra : Banking Law and Practice, S Chand & Co. New Delhi.
7. Gomez Clifford : Banking and Finance, Theory, Law and Practice, PHI, New Delhi.
8. Perry : Law and Practice Relating to Banking, Methuen & Co, London.
9. Khubchandani : Practice and Law of Banking, MacMillan, New Delhi.
10. Lib : Laws and Practices Relating to Banking, MacMillan, New Delhi.

DSC - 3C : HUMAN RESOURCE MANAGEMENT

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Outcomes: The course is thought to develop knowledge of techniques of managing human resources in business entities and would enable them to harness the complex relation between HRM business tasks. The conceptual and interactive skills are learnt in the process.

Unit - 1. Introduction : Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s Personnel Management; environment of HRM - External and internal forces. **12 Hours**

Unit - 2. Human Resource Planning : Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process. **12 Hours**

Unit - 3. Training and Induction : Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion - meaning and criteria; methods of training; concepts of transfers and separation. **12 Hours**

Unit - 4. Wage and Salary Administration : Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation - individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock - ownership plans. **12 Hours**

Unit - 5. Performance Measurement : Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance - behaviour - oriented methods and result - oriented methods. **12 Hours**

Suggested Readings :

1. Durai : Human Resource Management, Pearson Education, New Delhi.

2. Gurpreet Randawa : Human Resource Management, Atlantic Publisher, New Delhi.
3. K. Ashwathappa : Human Resource & Personnel Management, TMH, New Delhi.
4. Ivancevich : Human Resource Management, TMH, New Delhi.
5. R. L. Mathis & J. H. Jackson : Human Resource Management, Cengage Learning, New Delhi.
6. Lepak David : Human Resource Management, Pearson Education, New Delhi.
7. Biswajeet Patnaik : Human Resource Management, PHI, New Delhi.
8. Casico : Managing Human Resources, TMH, New Delhi.
9. Jackson, Schuler and Werner : Managing Human Resource, Cengage Learning, New Delhi.
10. George Bohlander and Scott Snell : Managing Human Resource, Cengage Learning, New Delhi.

GE - 1C - MONEY AND BANKING

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course aims to provide conceptual and theoretical understanding of monetary system and its implementation process. This would enable them to adopt and adapt to monetary policy framework. Conceptual and analytical skills are developed in the process.

Unit - 1. Introduction : Meaning and definitions of money, evolution of money; functions - static and dynamic functions of money; types of money; physical properties of money; supply of money. **9 Hours**

Unit - 2. Value of Money and Price Level Changes: Meaning and theories of value of money; measurements of value of money; cash balance equation and cash transaction equation; Price level changes - meaning, causes, effects and remedies; Price level changes and economic growth. **9 Hours**

Unit - 3. Operations in Money Market : Meaning, constituents and participants; call money market and short notice participants in call money market; call rates and factors influencing call rates; T-Bills - objectives and types; issue procedure; participants in T-bills; yield on T-bills. **9 Hours**

Unit - 4. Banking : Meaning and types, functions of a modern banking; principles of bank management - liquidity and profitability; process of credit creation and its limitation; interest rates - meaning and types - real and nominal; effect of inflation and taxes on interest rates; liberalization of interest rates in India. **9 Hours**

Unit - 5. Banking Regulation : Need, objectives and development in banking regulation, role of central bank; Reserve Bank of India - establishment, management and function; monetary policy - objectives, features and types; monetary-policy instruments - banks rate; repo and reverse repo rates; SLR and CRR etc; open market operations. **9 Hours**

Suggested Readings :

1. Baye & Jansen : Money, Banking and financial Markets, AITBS, New Delhi.
2. Misra and Puri : Monetary Economics, Himalaya Publications, Mumbai.

3. K. P. M. Sundaram : Money Banking, Trade and Finance, Sultan Chand & Sons, New Delhi.
4. Lipsey : Economics, Oxford University Press, New Delhi.
5. Hiejdra : Modern Macro Economics, Oxford University Press, New Delhi.
6. Vaish M.C. : Monetary Theory, New Age International, New Delhi.
7. Lekhi R.K. : Monetary Economics, Kalyani, New Delhi.
8. Paul R. R. : Monetary Economics, Kalyani, New Delhi.
9. Kulkarni : Monetary Economics, Sultan Chand & Sons, New Delhi.
10. Jagadish Handa : Monetary Economics, Routledge Taylor and Francis, New York.

SEC-1C - BUSINESS STATISTICS - I

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

Unit - 1. Introduction and Statistical Investigation : Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods.

08 Hours

Unit - 2. Classification and Tabulation of Data :
Classification: definition, objectives and types of classification; formation of discrete and continuous frequency distribution.
Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables.

08 Hours

Unit - 3. Diagrammatic and Graphical Representation:
 Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram : Types of diagrams - One Dimensional or Bar Diagrams. Two Dimensional or area Diagrams, pictograms and cartograms; Graphs : Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency Curves and Line Graphs.

09 Hours

Unit - 4. Measures of Central Tendency or Averages:
 Definition and objectives of averages; requisites of ideal averages; Types of averages - Mean, Median, Mode, Harmonic Mean, Geometric Mean - Definition Computation, Merits and Demerits; Application in Business.

10 Hours

Unit - 5. Measures of Dispersion : Measures of Dispersion : Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion - Range and Co-efficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Co-efficient of S.D. and Co-efficient of Variation, Merit and Demerits - Applications in Business.

10 Hours

Suggested Readings :

1. Levine : Business Statistics - A First Course, Pearson Education, New Delhi.
2. M. L. Berenson : Basic Business Statistics, PHI, New Delhi.
& David M Levine
3. S. C. Gupta : Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J. K. Sharma : Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai : Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai : Business Statistics, Sahitya Bhavan, Agra, New Delhi.
8. Shenoy : Business Statistics, New Age & Srivastava International, New Delhi.
9. Goel & Goel : Mathematics, & Statistics, Taxmann, New Delhi.
10. G. C. Beri : Business Statistics, TMH, New Delhi.

SEC-1D - COMMERCIAL ARITHMETIC

(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit - I	Logarithms, antilogarithms and uses.	09 Hours
Unit - II	Simple, Installment buying; compound interest.	09 Hours
Unit - III	Depreciation and Annuities.	09 Hours
Unit - IV	Percentages, Profit and Loss, discount and commission.	09 Hours
Unit - V	Ratio and proportion; work and time.	09 Hours

Suggested Readings :

1. Sutaria : Commercial Arithmetic, Oxford University Press, Chennai.
2. Iyer and Beri : Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi : Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S.C. & Nag N.K. : Commercial Arithmetic and Elements of Statistics Vol. I, Kalyani, New Delhi.
5. Chanda S.C. & Nag N.K. : Commercial Arithmetic and Elements of Statistics Vol. II, Kalyani, New Delhi.
6. Chakravorty : Mathematics & Statistics, New Age International, New Delhi.
7. Srinivas & George : Business Mathematics & Statistics, New Age International, New Delhi.
8. Brooks : Business Mathematics, AITVS, New Delhi.
9. Goel & Goel : Maths & Statistics, Taxmann, New Delhi.

B.Com. IV Semester**DSC - 1D COMPANY ACCOUNTS - II**

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Outcomes: The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Unit-I Valuation of Goodwill and shares : Valuation of Goodwill-meaning, objectives and methods of valuation; valuation of shares - meaning, objectives and methods of valuation. **10 Hours**

Unit-II Accounting for Amalgamation: Meaning of mergers, acquisition and amalgamation; AS-14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting- pooling of interest and purchase methods- features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet. **14 Hours**

Unit-III Liquidation of Companies : Meaning of liquidation; liquidation v/s winding up; types of liquidation - winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen's dues; preparation of Liquidator's Final Statement of Accounts.

10 Hours

Unit-IV Group Accounts : Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS-21 on Consolidated Financial Statements-recommendations; process of consolidation- classification of profits into pre and post acquisition; capital reserves or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (Single subsidiary only). **14 Hours**

Unit-V Accounts of Banking Companies : Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances - standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts. **12 Hours**

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Suggested Readings :

1. S.N. Maheswari : Advanced Accounting Vol. II, Vikas Publishing House, New Delhi.
2. R.L. Gupta : Advanced Accountancy-Vol. II, & Radhaswamy III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla & Grewal : Advanced Accounting - Vol. II, S.Chand & Company, New Delhi.
4. Ashok Sehgal & Deepak Sehgal : Advanced Accounting, Vol. II, Taxmann, New Delhi.

5. J. R. Monga : Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain & Narang : Advanced Accountancy- Vol.II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar : Corporate Accounting- Vol. I, Goyal Taxmann, New Delhi.
8. S Kr Paul : Accountancy - Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam : Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M. Bansal : Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P. V. : Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty : Advanced Accounts, Oxford University Press, New Delhi.

DSC-2D COMMERCIAL LAW

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Outcomes: The course is structured to impart basic understanding of commercial laws influencing business activities and would enable students to be more law complying managers. The course includes computational, logical and interpretational skills in the contents.

Unit-I The Indian Contract Act-1872-I : Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration. capacities of parties to contract, free consent, stranger to contract: Contingent Contracts; performance of contract and discharge of contract; wagering agreements; breach of contracts and remedies. **12 Hours**

Unit-II Special Contracts: Quasi Contracts - cases deemed to be quasi contracts; Contract of indemnity and Guarantee; Contract of Bailment and Pledge meaning, duties and rights of bailor and bailee; Contract of Agency - definition of agent and principal; general rules of agency. **12 Hours**

Unit-III The Sale of Goods Act, 1930 : Contract of sale, meaning and difference between sale and agreement to sell, conditions and warranties; Transfer of ownership in goods including sale by non-owners; performance of contract of sale, unpaid seller-meaning and rights of an unpaid seller against the goods. **12 Hours**

Unit-IV Indian Partnership Act, 1932 : meaning, types and nature of partnerships; types of partner; partnership v/s company, rights and liabilities of partners; formation, reconstitution and dissolution of firms. **12 Hours**

Unit-V Negotiable Instruments Act, 1881 : Definition and features of negotiable instrument; promissory note, bill of exchange and cheque - meaning and their differences; parties and holding in due course; crossing, endorsement and material alteration;

acceptance, assignment and negotiation - delivery and endorsement; presentation of instruments; rights and liabilities of parties; dishonour of negotiable instruments. **12 Hours**

Suggested Readings :

1. N D Kapoor : Business Laws, Sultan Chand & Sons, New Delhi.
2. K. R. Bulchandani : Business Law. Himalaya Publishing House, Mumbai.
3. M. C. Kuchhal : Mercantile Law, Vikas Publications, New Delhi
4. Pomeroy D A : Business Laws. South Western Publications, Cincinnati
5. P C Tulsian : Business Law, TMH, New Delhi.
6. V Balachandran & S Thothadri : Business Law, TMH, New Delhi.
7. Ashok Sharma : Business Law, FK Publications, New Delhi.
8. Satish B Mathur : Business Law, TMH, New Delhi.
9. Gulshan S S : Business Law including Company law, New Age international, New Delhi

DSC - 3D FUNDAMENTALS OF FINANCIAL MANAGEMENT

Maximum Hours: 45 - 60 Hours

Workload per week: 4 Hours

Learning Objectives and Outcomes: The course is designed to provide conceptual and theoretical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

Unit-I Introduction : Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management - profit maximization and wealth maximization; types of financial decisions - risk-return trade off; organization of finance function.

10 Hours

Unit-II Mathematics of Finance: Concept and reasons of time value of money; Future value -single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortization; net present value.

10 Hours

Unit-III Financing Decision : Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms

- EBIT- EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.

14 Hours

Unit-IV Capital Budgeting Decisions : Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria - traditional and discounted cash flows methods; Capital rationing - meaning and approaches; cost of capital -meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.

16 Hours

Unit-V Working Capital Management : Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management- meaning and significance; investment in working capital - dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital - short-term and long-term sources; computation of working capital.

10 Hours

Suggested Readings :

1. I. M. Pandey : Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain : Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra : Fundamentals of Financial Management, TMH, New Delhi.

4. S. N. Maheshwari : Principles of Financial Management, Sultan Chand & Sons, New Delhi.
5. Chandra & D. Chandra Bose : Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee : Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan : Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham & Houston : Fundamentals of Financial Management-Theory and Practice, Cengage Publications, New Delhi.
9. James C. Home : Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman : Principles of Managerial Finance, Cengage Publications, New Delhi.

GE - 1D INTERNATIONAL TRADE AND INSTITUTIONS

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course is structured to enlighten the students on the complex trade and institutional environment affecting business at international level. The knowledge of such courses would enable them to comprehend in an effective manner. Conceptual and analytical skills are employed in the content.

Unit-I International Trade : Meaning of internal and international trade; importance; gains from

international trade and factors determining; theories of international trade - comparative cost theory.

09 Hours

Unit-II Balance of Payments and Exchange Rate : Meaning of balance of trade and balance of payment; structure of balance of payments; causes for disequilibrium in the BOP; measures for correcting disequilibrium; Foreign Exchange , meaning, determination of foreign exchange rate , fixed and flexible rates; merits and demerits.

09 Hours

Unit-III International Monetary Institutions : IMF - objectives, functions and achievements; World Bank- objectives, functions and achievements; ADB - objectives, functions and achievements.

10 Hours

Unit-IV International trade blocks and agreements: Meaning of trade blocks and significance; European Union; SAARC- objectives, functions and achievements; GAAT, WTO objectives, functions and achievements.

08 Hours

Unit-V Foreign Capital : Need, importance and policies in India; FPI, FDI and FII; regulations of FDI and FII; Foreign Investment Promotion Board- functions and role.

09 Hours

Suggested Readings :

1. Dixit, Avinash & Victor Norman. : Theory of International Trade. Cambridge University Press
2. Robert C. Feenstra : Advanced International Trade, Theory and Evidence, Princeton University Press, 2004
3. D. M. Mithani : International Economics, Himalaya Publications, Mumbai.

4. Cherunilam : International Economics, TMH, New Delhi.
5. G.J. Lanjouw : International Trade Institutions, Longman publications
6. Sawyer & Sprinkle : International Economics, PHI, New Delhi.
7. Krugman : International Economics, Pearson Education, New Delhi.
8. Sodersten : International Economics, Palgrave Macmillan, New Delhi.
9. Salvatore : International Economics, TMH, NewDelhi.
10. Carbaugh : International Economics, Thomson, Mumbai.
11. Lindert P.H. : International Economics, AITBS, New Delhi.
12. Mannur : International Economics, Himalaya, Mumbai.

SEC-1D BUSINESS STATISTICS — II

(To be studied by students who have not studied Statistics at PUC level)

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

- Unit-I** **Time Series** : Definition and components of time series; methods of measuring secular trend-graphical methods, method of semi averages; method of moving averages, method of least squares.
08 Hours
- Unit-II** **Index Numbers** : Definition, types uses and steps involved in construction of Index numbers, Laspeyre's, Paasche's, Fisher's, Dorbish and Bowley's and Marshall Edgeworth Index Numbers; Tests of adequacy of index numbers - time reversal test and factors reversal test; Consumer Price Index Number-definition. Uses and methods of construction of Consumer Price Index Number. **08 Hours**
- Unit-III** **Theory of Sampling** : Meaning, scope of sampling; theoretical basis and types of sampling - simple random and stratified random sampling, systematic sampling, multistage sampling, merits and demerits of each; uses and errors of sampling, census and sample surveys. **09 Hours**
- Unit-IV** **Probability** : Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely events, definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability.
10 Hours
- Unit-V** **Correlation and Regression** :
Correlation : Definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's coefficient of correlation, Spearman's Rank Correlation, Co-efficient, Properties of correlation coefficient;

Regression : Definition and uses; difference between correlation and regression, regression equation- X on Y and Y on X; construction regression equations. **10 Hours**

Suggested Readings :

1. Levine : Business statistics - A First Course, Pearson Education, New Delhi.
2. M. L. Berenson : Basic Business Statistics, PHI, New Delhi
David M Levine
3. S.C. Gupta : Fundamentals of statistics, HPH, New Delhi
4. SP. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi,
5. J. K. Sharma : Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai : Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai : Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy : Business Statistics, New age
& Srivastava International, New Delhi.
9. Goel & Goel : Mathematics & Statistics, Taxmann, New Delhi.
10. G. C. Beri : Business Statistics, TMH, New Delhi.

SEC-1D COMMERCIAL ARITHMETIC - II

[To be studied by students who have studied Statistics at PUC level]

Maximum Hours: 45 - 60 Hours

Workload per week: 3 Hours

Learning Objectives and Outcomes: The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit-I Partnership : Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.

08 Hours

Unit-II Income Tax : Rate of Income Tax, Insurance, Life Insurance and General Insurance — Present worth and discount.

08 Hours

Unit-III Joint Stock Companies : Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares.

10 Hours

Unit-IV Permutation and Combination: Fundamental principles of counting; factorial notation; problems on permutation and combination.

09 Hours

Unit-V Time, Work and Speed

10 Hours

Suggested Readings:

1. Sutaria : Commercial Arithmetic, Oxford University Press, Chennai.
2. Iyer and Beri : Commercial arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan : Commercial Arithmetic, Kitab
& Joshi Mahal, Agra.

4. Chanda S.C. & Nag N.K. : Commercial Arithmetic & Elements of Statistics, Vol. I, Kalyani, New Delhi.
5. Chanda S.C. & Nag N.K. : Commercial Arithmetic and Elements of Statistics, Vol. II, Kalyani, New Delhi.
6. Chakravorty : Maths & Statistics, New Age International, New Delhi.
7. Srinivas & George : Business Maths & Statistics, New Age International, New Delhi.
8. Brooks : Business Maths, AITVS, New Delhi.
9. Goel & Goel : Maths & Statistics, Taxmann, New Delhi.

B.Com III Sem AECC - 3.1 English

Maximum Hours: 45 Hours
Workload per week: 3 Hours

Course and Skill Outcome:

1. This paper aims at introducing drama in English to develop speaking skills.
2. It teaches them objective English for competitive examinations.

I Drama 40 Marks

William Shakespeare's **The Merchant of Venice** (Any edition)

II Grammar and Composition :

cloze test, pair of words, interpretation of notices and instructions and letter to the officials on public issues, precis writing.

40 Marks

Question Paper Pattern

1. Objectives type questions 1x10=10
2. Questions on annotations 2x5=10
(Two out of four)

3. An essay type question on the play 10
4. Short notes on the play (two out of four) 2x5=10
5. Cloze test (one paragraph with 10 blanks to be filled; and the answers to the blanks to be provided) 10
6. Pairs of words (sentences to be framed on 5 pairs of words) 5x2=10
7. a) Letter to the officials on public issues (one out of two) 5x1
b) Interpretation of notices and instructions (one out of two) 5x1
5+5=10
8. Precis Writing (minimum 200-250 words passage to be given) 10

B.Com IV Sem AECC - 4.1 English

Maximum Hours: 45 Hours
Workload per week: 3 Hours

Course and Skill Outcome:

1. This paper introduces the English novel and teaches them skills in descriptive writing.
2. It teaches them simple compositions like paragraphs and developing the ideas into short paragraphs.

I. George Eliot's **Silas Marner** (Any edition) 40 Marks

II Grammar and Composition : 40 Marks

Framing of WH questions, use of affixes, Transformation of sentences, comprehension of a passage, paragraph writing and job application.

Question Paper Pattern

1. Objective type questions. 1x10=10
2. Comprehension questions (Five questions out of eight) 2x5=10

3. An essay type question on the novel	10
4. Short notes on novel (two out of four)	5x2=10
5. a) Framing WH question	1x5=5
b) Use of affixes	1x5=5 10
6. Transformation of sentences	1x10=10
(Active/passive voice 2, direct and indirect 2, simple, compound, complex 2, Degrees of comparison 2, assertive - interrogative 2)	
7. Comprehension of a passage (not less than 250 words)	
a) Objective type question (5)	
b) Short question (5)	10
8. a) Paragraph writing (5) (one out of two)	
b) Job Application (5)	10

B.Com III Sem

AECC - 3.2 Additional English [MIL]

Maximum Hours: 45 Hours

Workload per week: 3 Hours

Course and Skill Outcome:

1. This paper aim to introducing the learner to appreciate a novel.
2. To teach the learners to form new words, writing compositions on leisure activities and essay writing skills.

I Novel: F. Scoot Fitzgerald's *The Great Gatsby* (any edition)

50 Marks

II Grammer and Composition:

30 Marks

Noun forms of words, plural forms of words, writing a note on leisure activities, and expansion of an idea.

Question Paper Pattern

1. Objective type questions	1x10=10
2. Comprehension questions (five out of eight)	5x2=10
3. An essay type question on novel (one out of two)	10
4. An essay type question on novel (one out of two)	10
5. Sort notes on novel (two out of four)	2x5=10
6. a) Noun forms of words (5)	
b) Plural forms of words (5)	10
7. Essay Writing (One out of two)	1x10=10
8. Preparation of a note on leisure activities	10

B.Com IV Sem

AECC - 4.2 Additional English [MIL]

Maximum Hours: 45 Hours

Workload per week: 3 Hours

Course and Skill Outcome:

1. This paper aims at teaching famous essays in English.
2. To teach them identification of errors and write letters to the editor of a newspaper.

I Popular Essays (any edition)

50 Marks

1. Chalrle Lamb's 'Dream Children'
2. George Orwell's 'Shooting an Elephant'
3. Stephan Leacock's 'With the Photographer'
4. E M Forster's 'The Notes on English Character'
5. Oliver Goldsmith's 'The Man in Black'

II Grammer and Composition: Identification of errors (subject verb agreement, word order, tag questions, prepositions of direction, articles), expansion of outlines and letter writing.

CALENDAR - 2021

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
31					1	2	1	2	3	4	5	6	1	2	3	4	5	6		
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28							28	29	30	31			
April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	30	31				1	1	2	3	4	5			
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30			
July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4			
4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	22	23	24	25
25	26	27	28	29	30	31	29	30	31					26	27	28	29	30		
October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
31					1	2	1	2	3	4	5	6	1	2	3	4				
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	

CALENDAR - 2022

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
30	31				1		1	2	3	4	5		1	2	3	4	5			
2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28						27	28	29	30	31		
April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2		1	2	3	4	5	6	7	1	2	3	4			
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		
July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
31				1	2		1	2	3	4	5	6	1	2	3					
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29	30	
October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
30	31				1		1	2	3	4	5		1	2	3					
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31

TIME TABLE

PERIOD DAYS	I	II	III	IV	V
MONDAY					
TUESDAY					
WEDNESDAY					
THURSDAY					
FRIDAY					
SATURDAY					

NOTE

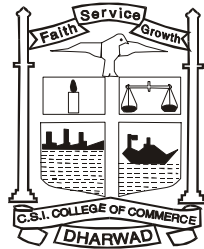
Estd. 1973

Ph : 2747029

K.N.D., C.S.I., B.M.H.E.C's

C.S.I. COLLEGE OF COMMERCE
DHARWAD

Accredited at "B" with CGPA 2.87 by NAAC



STUDENTS' HAND-BOOK
2021-2022

B.Com. V & VI Sem

Prof.(Smt.) Manasa C. T.
Convenor
Students' Hand Book Committee

Prayer of our College

*Bless O LORD, our college that both
teachers and students may be governed by
true love of learning and may, by Thy
grace possess that integrity which alone
can bring them knowledge of truth.
Bestow upon us, O LORD our God,
understanding to know Thee,
Diligence to seek Thee,
Wisdom to find Thee and faithfulness
that may finally rest in Thee,
through Jesus Christ our Lord*

Amen

OUR VISION

Inspired by the love and teachings of Jesus Christ, Our temple of learning aims at producing intellectually well-trained, morally upright, socially committed, spiritually inspired men and women for the nation in the contemporary scenario.

OUR MISSION

To achieve the vision through an orchestrated, institutionalized and synergies Institutional process, pooling the resources human and otherwise of all the stake holders concerned.

GOALS AND OBJECTIVES

- To motivate students through exposures and experiences to achieve their goals with maximum competency and excellence in all their endeavors with global standards. To provide apt opportunities to assimilate the knowledge and to interpret in critically and creatively to become beacons for the society around them.
- To serve as forum for young people to develop their potentialities in both curricular and extra-curricular aspects.
- To develop qualities of ideal citizenship with awareness of civic responsibilities and to provide experiences to inculcate moral and spiritual values.
- To facilitate guidance and counseling in matters relating to personal life, career and social living.



C.S.I., K.N.D., B.M.H.E.C's
C.S.I. COLLEGE OF COMMERCE,
DHARWAD

BASEL MISSION HIGHER EDUCATION CENTRE
KND-CSI, DHARWAD

[Reg. No.: E 39(Dwd) BOMBAY PUBLIC TRUST ACT, 1950]

Management Committee Members

EX-OFFICIO TRUSTEES

- | | |
|---|-----------|
| 1. The Moderator,
Church of South India | TRUSTEE |
| 2. The General Secretary,
Church of South India | TRUSTEE |
| 3. The Hon. Treasurer,
Church of South India | TRUSTEE |
| 4. The Bishop,
Karnataka Northern Diocese,
Church of South India
Rt. Rev. Dr. M. C. Borgai | PRESIDENT |

CO-OPTED TRUSTEES

- | | |
|-----------------------|---------|
| 1. Prof. J. S. Kuri | TRUSTEE |
| 2. Shri. S. D. Bailey | TRUSTEE |

PERSONAL MEMORANDA

Name.....

Permanent Address.....

Class..... Roll No..... Mobile No.....

Local Guardian.....

Examination Seat No.....

Date of Birth :

Place of Birth :

Height :

Weight :

Blood Group :

Identification Mark

Bank Account No. :

Any other information :

Outstanding Achievements / Features

- 1) 58 Ranks and 10 Gold Medals and 04 Syndicate Bank Cash Award in Advanced Banking, 01 K.H.Kabbur Cash Award, 01 Bharat Ratna Sir. M. Vishveshwaraya Cash Award in B.Com Final Year in 48 years.
- 2) The year 2019-20 produced 05 University Blues which includes 363 University Blues in 48 years in the field of Sports.
- 3) 188 students scored 100/100 in different subjects for the year 2020-21
- 4) Excellent Performance by BCA students.
- 5) Nearly 125 students have successfully completed CA.
- 6) Periodical tests.
- 7) Conducting Seminars.
- 8) Promotion of NSS Activities.
- 9) Encouragement to Sports.
- 10) Promotion of Cultural Activities.
- 11) Yearly Publication of College Miscellany "HOPE"
- 12) Bi-Monthly Publication of CSI-Bulletin.
- 13) Excellence Award to B.Com and BCA Final Year Meritorious Students.
- 14) Helping Students in getting placements.
- 15) Existence of Career Guidance and Counselling Cell.
- 16) Alumni Association.

C.S.I. College of Commerce, Dharwad

Profile of the College :

The city of Dharwad is known for Education. Prior to 1973, there were no commerce colleges in Dharwad. The students who were interested in learning commerce were forced to go over to Hubli and other places. Looking to the greater need for commerce college at Dharwad, the management of Basel Mission Higher Education Centre Dharwad under the leadership of Late Shri R. S. Bangera Chairman, BMHEC, took initiative and applied for the permission to start the commerce college at Dharwad. The dream of commerce college came true on 11-8-1973.

Our college is managed by the BMHEC, Church of South India KND. The college has completed 48 years of its fruitful service in the cause of education. It is housed in a small but beautiful building in the heart of the city. It is purely a degree commerce college in the twin city of Hubli-Dharwad. The college made an humble beginning with an enrolment of 39 students. Since then there has been steady increase in the enrolment.

The greater strength of the college is its ability to help students to develop a wholesome personality. The gist of the college is, there is a sense of belongingness among staff and students. The college has always encouraged the students to excel in academics, sports, fine-arts and debates. The college provides for the three year degree course in commerce, B.Com.

We have a well-equipped library having more than 26,447 books, 48 monthly / weekly journals and magazines of varied interest and 16 daily newspaper. We do have good material for the students who prepare for competitive examination. Looking to the needs of students and change in the syllabus we have developed a full-fledged computer laboratory in recent years.

CSI COLLEGE OF COMMERCE, DHARWAD Calendar of Events for the year 2021-2022

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
11 th October to 31 st October, 2021	- Sundays - 03 Days - Holidays - 05 Days -----	- Commencement of B. Com and BCA I, III and V Semester classes. - IQAC Meeting - Induction Programme for B. Com. & BCA I Semester - Installation of Students Union	14 days
1 st November to 30 th November, 2021	- Sundays - 04 Days - Holidays - 04 Days	- IQAC Meeting - Skill Plus Program - Fresher's Day for B. Com and BCA I Semester - Parents Meet - Counseling Cell - Essay writing and Debate Competition	22 days
1 st December, to 31 st December, 2021	- Sundays - 04 Days - Holidays - 02 Days	- International Aids Awareness Day - 1st Internal Test for B. Com/BCA I, III, & V Semester - Debate Union Activities - SVEEP Activities - Music and Fine Arts Selection for Youth Festival	25 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st January, to 31 st January, 2022	- Sundays - 05 Days - Holidays - 02 Days	- Republic Day Celebration - Blood Donation Camp - Sports Selection - National Voters Day - Second Internal Test for B. Com / BCA I, III & V Semester - ECO Club Activities	21 days
1 st February to 12 th February 2022	- Sundays - 01 Day - Holidays - NIL	- Union Budget - Sports Selection - Inaugural of Sports and Cultural Activities	11 days

Total Number of working days available = 93 days

13 th February to 30 th April, 2022	-----	- NSS Annual Special Camp - International Women's Day Celebration (8th March) - BCA I, III & V Semester Practical Exams - Semester Examination for B.Com/BCA I/III/IV Semester and Valuation of Answer Scripts.	-----
1 st May to 31 st May, 2022	- Sundays - 05 days - Holidays - 01 day	- IQAC Meeting and Faculty Meeting - Commencement of B.Com / BCA II, IV & VI Semester - Music and Fine Arts Competitions - Ladies Association Competitions - Health Awareness Week	25 days
1 st June to 30 th June, 2022	- Sundays - 04 days - Holidays - NIL	- World Environment Day Celebration - 1 st Internal Test for B.Com/BCA II, IV & VI Semester - Legal Aid Club Activities - Annual Sports Meet - R. S. Banger Memorial Elocution Competition - Praveen Mahajan Shetti Debate Competition - Red Ribbon Club Programme	26 days
1 st July to 31 st July, 2022	- Sundays - 05 days - Holidays - NIL	- Medical Check up - Youth Red Cross Wing Programme - Career Guidance and Counselling Cell Activities - Information Science Forum Activities	26 days

Month and Year	No. of Sundays & Holidays	Proposed Events /Activities	No. of days available for teaching
1 st August to 20 th August, 2022	- Sundays - 02 days - Holidays - 02 days	- 2 nd Internal Test for B.Com/BCA II, IV & VI Semester - Valedictory of Ladies Association - Talents Day - Valedictory of NSS - Valedictory of Sports and Culture Activities	16 days
Total Number of working days available = 93 days			

Total Number of working days available for the Academic Year 2021 - 22 = 186 days

Rules of Discipline

1. The use of cell phones by Students is Prohibited in the Class Rooms, Corridor and in the Library.
2. Eve teasing is strictly prohibited.
3. Smoking, Chewing of pan, gutka and spitting and playing of music in the college building and around are strictly prohibited.
4. Ragging is strictly prohibited. The Students and their Parents are required to submit an affidavit regarding "Ragging" as per UGC guidelines, to prohibit and prevent the ragging.
5. Loitering in the verandahs and corridors of the college is not allowed.
6. During their free periods students should study in the library.
7. Loitering outside while the classes are going on will be severely dealt with.
8. Bicycles, Scooters, Motorcycles will be parked only in the space provided for them.
9. The students should read the notices that are displayed on the notice board every day and should know the information and instructions from time to time.
10. Students will take proper care of the college furniture and premises. Those who spoil or cause any damage or tamper with college property, furniture fittings, plants etc., shall be severely dealt with.
11. Students will maintain perfect silence in class rooms. Students shall not stand outside the class rooms and must be within the class rooms before the teacher enters.
12. Students must maintain perfect decorum and discipline at the college functions.
13. Students must be punctual to their classes. Late comers will not be allowed.
14. Students must show respect to the members of teaching and non-teaching staff. Any misbehaviour will entail proper disciplinary action.
15. Without the prior permission of the Principal, no society can be formed and no pamphlet will be exhibited on the notice board. Private or political pamphlets will not be exhibited on the notice boards.
16. Insubordination, unbecoming, language, ungentlemanly conduct, quarrelling etc., will be severely dealt with.

Any violation of the above mentioned rules may result in heavy fine or the severance of membership of college, association, or loss of concessions or even expulsion from college.

Library Rules

1. One book will be issued to each student for a period of 15 days.
2. A fine of ` 5=00 per day per volume is charged for the books returned after due date.
3. Books marked as reference books will not be issued except for consultation in the library.
4. Books will be issued only on presentation of the Identity card.
5. The students are required to possess their Identity cards while inside the library.
6. Books issued from the library should be used with every care and in no case be disfigured or damaged. At the time of the issue of the book the student himself/her self must check whether the book is disfigured or damaged otherwise the student will be held responsible for the damage.
7. The loss of book should be reported to the librarian before the due date and usual fine will be charged till the book is given back. Other wise the borrower will pay in the office double the amount of the value of the book.
8. The students are expected to maintain perfect silence in the library.
9. The library will be kept open from 8 a.m. to 5:00 p.m. and on Saturdays from 8 a.m. to 3. p.m. on all working days.
10. The books will be returned at the time of collecting the Hall Tickets, failure to return the books will result in withholding of the Hall Tickets.
11. Any rude behaviour with the library staff will be dealt with seriously.

SCHOLARSHIPS; FEE CONCESSIONS AND OTHER GRANTS

All those students whose family annual income is not more than ` 1,00,000/- are eligible for concession of tuition fees and examination fees awarded by the Government of Karnataka. Besides the above, the following scholarships and freeships of the Government are also available.

CENTRAL GOVERNMENT SCHOLARSHIPS

1. Government of India post metric Scholarship to SC/ST Students.
2. Merit Scholarship

STATE GOVERNMENT SCHOLARSHIP

1. Scholarship to the physically handicapped students (Those who have passed their previous examination in first attempt with 40% marks).
2. Backward class Post-metric Scholarship to the students whose parental income is less than ` 1,00,000/- per annum.
3. The college also awards Scholarships from the Students' Aid Fund to poor and meritorious students who are not covered by the above scholarships and freeships.
4. Sanchi Honnamma Scholarship to the lady students.
5. Minority Scholarship.
6. Christian Minority Scholarship.
7. Pattan Panchayat Scholarship.
8. SC/ST Scholarship.
9. Scholarship for Children of HIV/Leprosy affected Parents.

CORPORATION SCHOLARSHIP

1. Corporation Scholarship.

PRIVATE SCHOLARSHIP

1. Savadatti Yallamma Scholarship.
2. Students Welfare Fund.
3. Sultan Chand Scholarship.
4. Jindal Trust Scholarship.
5. Physically Challenged Scholarship from KUD.

COLLEGE SCHOLARSHIP

1. Students Aid Fund.

NOTE

1. The Scholarship amount will be paid as per the Govt. Instructions through NEFT to their respective Bank Account.
2. Shri. Sultan Chand Trust has instituted a cash prizes to the highest scorers in B.Com. I, B.Com. II, B.Com. III year excluding Languages.

INCENTIVES TO STUDENTS

The college offers the following incentives to students.

1. A set of 3 Books will be issued to B.com I, II, III year Students.
2. The student of the college scoring the highest number of aggregate marks in B.Com. III examination will be felicitated in valedictory function of the college associations and his / her name will be written on the "Roll of Honour" board of the college.
3. The different cultural associations of the college periodically conduct competitions like - Essay Competition, Debate and Elocution Competition, Mehendi Competition, Hair Style Competition, Indoor and Outdoor Sports Competitions, Competitions in Music and Fine Arts. The competitors securing I, II & III places will be given certificates of merit.
4. Alumni Award: To encourage the meritorious students, under 'Alumni Association' of our college, from the academic year 2010-11 cash awards have been declared. The top score in B.Com I Year including language subjects, the top scores in B.Com III Year are eligible for this Cash Award for every top score ` 500/- is given under this banner.
5. 1977-78 Batch has instituted Late. R. S. Bangera Memorial Cash Prize of `10,000/- for the highest scorer in B.Com Final Year for pursuing Higher Education and ` 5000/- for excellence in sports.
6. Mr. Narasimha Joshi of 1991-92 Batch has instituted a cash prize of `5000/- for the highest scorer in Economics in B.Com Final Year (B.Com V and VI Semester).
7. "Academic Excellence" is awarded to the highest scorer - one among the boys and one among the girls in B. Com. and BCA.



KARNATAK UNIVERSITY
DHARWAD

SYLLABUS

for

BACHELOR OF COMMERCE
(V to VI Semesters)

[Revised]

**SCHEME OF PAPERS FOR
B.Com. V & VI SEMESTERS
WITH EFFECT FROM 2012-13 & ONWARDS**

B.COM. (FIFTH SEMESTER)

- Paper 5.1 : Cost Accounting - I
 Paper 5.2 : Income Tax : Law and Practice - I
 Paper 5.3 : Principles and Practice of Auditing
 Paper 5.4 : Indian Economy
 Paper 5.5 : Computer Applications in Business
 (RDBMS and E-Business Applications)

Elective Group - I (Finance and Accounts)

- Paper 5.6 : Financial Services
 Paper 5.7 : Accounting Theory

Elective Group - II (Finance and Marketing)

- Paper 5.6 : Financial Services
 Paper 5.7 : Retail Marketing

Elective Group - III
 (Finance and Human Resource Management)

- Paper 5.6 : Financial Services
 Paper 5.7 : Human Resource Planning and
 Development

Elective Group - IV
 (Marketing and Human Resource Management)

- Paper 5.6 : Retail Marketing
 Paper 5.7 : Human Resource Planning and Development

Elective Group - V
 (Banking and Insurance)

- Paper 5.6 : Banking Management
 Paper 5.7 : Principles of Insurance

Elective Group - VI
 (Advanced Business Statistics)

- Paper 5.6 : Advanced Business Statistics - I
 Paper 5.7 : Advanced Business Statistics - II

B.COM. (SIXTH SEMESTER)

- Paper 6.1 : Cost Accounting - II
 Paper 6.2 : Income Tax : Law and Practice - II
 Paper 6.3 : Business Laws
 Paper 6.4 : Industrial Economics
 Paper 6.5 : Computer Applications in Business
 (Financial Accounting with Tally)

Elective Group - I
 (Finance and Accounts)

- Paper 6.6 : Principles of Foreign Exchange
 Paper 6.7 : Management Accounting

Elective Group - II
 (Finance and Marketing)

- Paper 6.6 : Principles of Foreign Exchange
 Paper 6.7 : Service Marketing

Elective Group - III

(Finance and Human Resource Management)

Paper 6.6 : Principles of Foreign Exchange

Paper 6.7 : Industrial Relations

Elective Group - IV

(Marketing and Human Resource Management)

Paper 6.6 : Service Marketing

Paper 6.7 : Industrial Relations

Elective Group - V

(Banking and Insurance)

Paper 6.6 : Banking In India

Paper 6.7 : Insurance in India

Elective Group - VI

(Advanced Business Statistics)

Paper 6.6 : Advanced Business Statistics - III

Paper 6.7 : Advanced Business Statistics - IV

B.Com. FIFTH SEMESTER
PAPER 5.1 - Cost Accounting - I

Objectives : The paper aims to develop the conceptual knowledge and skills and familiarizes the uses of cost accounting methods and techniques.

Unit - I Introduction : Meaning, nature objectives, functions and significances of cost accounting; financial accounting v/s cost accounting; cost objects, cost units and cost centres; systems, methods and techniques of cost accounting; Installation of cost accounting system.

Unit -II Cost Classification : Meaning and purpose; methods of classification - nature, elements, functions, behavior, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet.

Unit-III Elements of Cost : Meaning and significance of material cost control; purchase control - procedure involved in purchase - evaluation of quotations; economic order quantity; stores control - location and functions of stores department; levels of inventory; issue control- importance of issue control; methods of pricing issues- FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques -periodic v/ s perpetual inventory system and ABC analysis.

Unit-IV Elements of Cost : Labour - Meaning and Components of labour cost control; departments involved; time keeping and time booking-meaning and records; methods of wage payment - time rate and piece rate; types and essentials of effective incentive plans Halsey, Rowan, Taylor's Differential, Merrick's, Gantt's and Emerson's Efficiency plans; group incentive plans - meaning and features (theory only); labour turnover -

meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.

Unit-V Elements of Cost: Overhead Cost Control - meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads - meaning and objectives; recovery rates - single or multiple rate; actual rate v/s predetermined; methods - material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over/ under absorption of overheads.

Suggested Readings :

1. S.N. Maheshwari : Cost Accounting, Sultan Chand, New Delhi.
2. Babatosh Banerjee : Cost Accounting, PHI, New Delhi.
3. Jain and Narang : Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora : Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain : Cost & Management Accounting, TMH, New Delhi.
6. Charles T Horngren : Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
7. Collin Drury : Cost and Management Accounting, Cengage Publications, New Delhi.
8. Gupta, Sharma & Ahuja : Cost Accounting, FK publications, New Delhi.
9. Murthy and Guruswamy : Cost Accounting, TMH, New Delhi.
10. Rajashekar & Lalitha : Cost Accounting, Pearson Education, New Delhi.

Paper 5.2 : Income Tax : Law and Practice - I

Objectives : To develop and understanding of basic concepts and principles of income tax law and develop necessary skills in computation of income tax under various heads.

Unit - I Introduction : Meaning and Terms used: Person, Assesses, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Income (Concerned only with salary)

Unit - II Residential Status : Rules for determining residential status of Individual, HUF, Firm and Company, incidence of tax and residential status, Incidence of tax and residential status, Practical problems.

Unit - III Income from Salary : Salary, Allowance, perquisites and retirement benefits, deductions, computation of salary income, Practical problems.

Unit - IV Income from House Property : Annual value of let out and self-occupied properties; deductions in computation of house property income; practical problems.

Unit - V Income from Business : Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; practical problems.

Suggested Readings :

1. Vinod K Singhania: Students Guide to Income Tax, Kapil Singhania Taxmann Publications, New Delhi.

2. Mehrotre : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad : Law and Practice of Income in India? New Age International Publishers, New Delhi.
4. Girish Ahuja and Ravi Gupta : Direct Taxes, Bharat Publications.
5. T.N.Mahiharan : Direct Taxes, Snow White Publications.
6. Hariharan : Income Tax - Law and Practice, TMH, New Delhi.
7. Lal, B B : Income Tax and Central Sales Taxes - Law and Practice, Person Education, New Delhi.
8. K K Agarwal : Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller : Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara : Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

Paper 5.3 : PRINCIPLES AND PRACTICE OF AUDITING

Objectives : To equip students with concepts, techniques and methods of audit process employed in business organizations.

Unit - I Introduction to Auditing : Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment qualifications and removal of company auditor; powers. Duties and liabilities of company auditor.

Unit - II Auditing and Assurance Standards : Overview, standard setting process; Statements and Guidance Notes on Auditing by the ICAI; significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Board.

Unit - III : Internal Control and Audit : Meaning, objectives and significances of internal control; elements of internal control; review and documentation; evaluation of internal control system internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit - meaning, nature, scope and purpose of internal audit; areas of internal audit.

Unit - IV : Vouchers and Verification : Meaning of voucher and vouching; vouching v/s auditing; audit of receipts - cash sales, receipts from debtors; payments - cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.

Unit - V Audit Report: Meaning, nature, scope and importance of auditor's report; types of auditor's report; report v/ s certificate; contents of audit report; disclaimers, adverse opinion; audit committee - meaning, objectives, composition and functions of audit committee.

Suggested Readings :

1. B N Auditing : Practical Auditing, S Chand & Company, New Delhi.
2. Kamal Gupta : Contemporary Auditing, TMH, New Delhi.
3. Ravinder Kumar & Virendar Sgarnam : Principles and Practice, PHI, New Delhi. Auditing

4. S K Base : Auditing, Practice and Techniques, Pearson Educaiton, New Delhi.
5. Ashok Sharma : Auditing FK Publications, New Delhi.
6. Arun Kumar & Rachana Sharma : Auditing Theory and Practice, Atalntic Publishers, New Delhi.
7. Saxena and Saravanvel : Practical Auditing, Himalaya Publishing House, Mumbai.
8. Kurt Pany : Auditing - concepts and methods, TMH, New Delhi.
9. D R Camichanel : Auditing - Concepts and Methods, TMH, New Delhi.
10. L K Shukla : Auditing - Principles and Practice, Taxmann, New Delhi

Paper 5.4 : INDIAN ECONOMY

Objectives : To familiarize the students with basic structure of Indian Economy and its various economic problems.

- Unit - I India : Developing economy; structure of Indian Economy-agriculture, industry and service sectors; economic growth and economic development; indicators of economic development; major problems of Indian Economy - Poverty, inequalities; unemployment, pooulation, transportation and other infrastructural problems; economic reforms since 1990s - reasons and effects of liberalization policies on India Economy.
- Unit - II National Income : Meaning and concepts of national Income - GDP, GNP NNP; trends in size and composition of national income of India; measurement methods, uses and difficulties of

- measurement; per capita income - meaning, importance and measurement.
- Unit III Demographic Profile of India : Size, density, rate of growth of population; sex ratio; recent population policy; economic effects of rapidly growing population; changes in occupational structure; unemployment - extent and measurement; rural and urban migration.
- Unit - IV Economic Planning : Objectives, types, approaches, achievements and failures of economic planning in India; models of economic planning; tenth and eleventh five year plans.
- Unit - V Agriculture in India : Trends in agriculture production; causes for low production and productivity; Green Revolution - II food security and self-sufficiency; New Agricultural strategy - New Agricultural Policy 2000; Agricultural Finance - institutional and non-institutional; agricultural marketing - problems; agricultural pricing policy.

Suggested Readings :

1. Dutta & Sundaram : Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree : Indian Economy, TMH, New Delhi.
3. Uma Kapila : Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh : Indian Economy, TMH, New Delhi.
5. Agarwal : Indian Economy, Sultan Chand & Sons, New Delhi.
6. Dhingra : Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni & Kalkundrikar : Indian Economy, R Chand & Co, New Delhi.

8. Misra and Puri : Indian Economy, Himalaya Publications, New Delhi.
9. K N Prasad : Indian Economy, Atlantic Publication, New Delhi.
10. C Rangarajan : Select Essays on Indian Economy, Academic Foundations, New Delhi.

Paper 5.5 : Computer Applications in Business (RDBMS and E-Business Applications)

Objectives : The course is designed to acquaint with the concepts and develop computer applications among the students in various functional areas of business.

- Unit - I Integration : Integration with MS-Word, MS-Excel, MS-Power Point, insertion of avi, dat, mpeg, files, Hyper linking etc. (Theory with Practicals)
- Unit -II RDBMS : Introduction, concept of relation in DBMS, Schemes, sub-scheme and instances, relationships - one to one, many to many, entities, data model using entity - relation model, attributes, properties, n set, Database Languages : Data Definition, Data Manipulation and Data Control language. (Theory with Practicals)
- Unit - III SQL : An overview : SQL constructs, embedded SQL, Query & Query Optimization techniques. Database design : Design phases - conceptual, logical and physical. ER diagram and model. (Theory with Practicals)
- Unit - IV Functional E-Business : Introduction, Applications- direct marketing and selling, value chain integration,, supply *chain management, corporate purchasing, financial and information services,

- obstacles in adopting E-Business applications, E-strategy-Information and Strategy, the virtual chain planning E-business project. (Theory)
- Unit - V Electronic Payment Systems : Overview, customer to merchant payments, peer to peer payments, electronic banking, electronic fund transfers. E-Business Marketing Concepts : Basic Marketing Concepts for internet marketing, E-Business Marketing and branding strategies, strengthening the customer relationship, E-commerce and Online service industries : Online financial services. Online travel services, online career services. (Theory)

Suggested Readings :

1. Korth : Database System concepts, TMH, New Delhi.
2. Leon : Database Management System, Vikas Publications, New Delhi.
3. Narang : Database Management System, PHI, New Delhi.
4. S. Jaiswal : Doing Business on the Internet E-Commerce, Galgotia Publications.
5. P. T. Joseph : E-commerce An Indian Perspective. SJ PHI.
6. Kenneth C Laudon : Caron Guerica Traver, 3. E-Commerce Business Technology Society, Pearson Education.
7. Schneider : E-commerce, Thomas Publication, New Delhi.
8. Mukesh Dhunna & J B Dixit : IT in Business Management, Laxmi Publications, New Delhi.

9. James A Senna : IT in Business, PHI, New Delhi.
 10. Ritendra Goel & : Computer Application in Management,
 D N Kakkar New Age International, New Delhi,

Elective Group - I (Finance and Accounts)

Paper 5.6 : Financial Services

Objectives : To familiarize with concepts and developments in the field of financial services.

- Unit - I Introduction : Financial services - meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.
- Unit - II Lease Financing : Meaning, features, types, advantages and disadvantages of leasing; leasing v/s installment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS-19 on leasing.
- Unit - III Mutual Funds and Venture Capital Financing : Meaning, objectives, importance and types of mutual funds; mutual funds in India-structure of mutual funds industry; SEBI regulations; advantages of mutual funds; venture capital funds-meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India.

- Unit - IV Depository Service : Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India - NSDL and CDSL - functions; depository participants-functions performed; cost of depository services.
- Unit - V Factoring and Credit Rating : Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India- public and private sector agencies; RBI committee recommendations on factoring; Credit Rating - Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India - rating agencies established and symbols used by agencies; advantages and disadvantages.

Suggested Readings :

1. M Y Khan : Financial Services, TMH, New Delhi.
2. Guruswamy : Financial Services, TMH, New Delhi.
3. G Ramesh Babu : Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari : Financial Services in India, Sage Publishing, New Delhi.
5. T Siddaiah : Financial Services, Pearson Education, New Delhi
6. Tripathy : Financial Services, PHI, New Delhi
7. Padmalatha Suresh & Justin Paul : Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu & Others : Financial Services, Sultan Chand & Sons, New Delhi

9. Batra G S & Batra B S : Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivastav R M : Indian Financial System, Rishi Publisher, Hyderabad.

Paper 5.7 : Accounting Theory

Objectives : To acquaint students with the conceptual framework of accounting and reporting.

- Unit - I Introduction : Concept of theory and accounting theory; accounting theory v/s accounting practice; role and nature of accounting theory - positive and normative; classification of accounting theory - structure, interpretation and decision-usefulness theories; roots of accounting theory - decision, measurement and information theories; accounting environment.
- Unit - II Approaches to the Formulation of Accounting Theory : Traditional and modern approaches; inductive, deductive, pragmatic, authoritarian, ethical sociological, economic and eclectic approaches; events approach, decision model approach and other modern approaches; structure accounting theory-postulates, theoretical concepts, principles and techniques; modifying principles.
- Unit - III Measurement of Assets and Liabilities : Nature of assets; classification; objectives of asset measurement; methods of measurement - exchange output and input values; standard costs; LCM valuation; evaluation of measurement concepts;

- Nature of liabilities and classification; measurement and valuation of liabilities; contingent liabilities.
- Unit - IV Measurement of Revenues, Expenses and Income: Nature of revenue composition, measurement and timing of revenue; Nature and composition of expenses; differences between cost, expense and expenditure; Measurement and timing of expenses; nature of Income and concepts of income measurement approaches.
- Unit - V Accounting Standards : Meaning, benefits and classification of accounting standards; standard setting by business, investors, government and outside agency; standard setting process in India - Role of ICAI and ASB; number and types of accounting standards issued in India; Provisions of Companies Act relating to compliance.

Suggested Readings :

1. Porwal L S : Accounting Theory, New Delhi.
2. Lele & Jawarhar Lal : Accounting Theory, Himalaya Publishing House, Mumbai.
3. Jain and Narang : Accounting Theory, Kalyani Publishers, New Delhi.
4. Elden S Hendriksen : Accounting Theory, Richard D Irwin, New York.
5. Robert N Anothy & : Accounting Principles, AITBS, James Reece New Delhi.
6. Ahmed Belkaoui : Thomson Publication, Singapore.
7. Vernom Kam : John Wiley & Sons, Singapore.
8. M P VijayKumar : First Lessons in Accounting Standards, Snow White Publications, Mumbai.

9. Dolphy D'Souza : Indian Accounting Standards and GAAP, Snow White Publications, Mumbai.
10. D S Rawat : Students Guide to Accounting Standards, Taxmann Publication, New Delhi.

Elective Group - II (Finance and Marketing)

Paper 5.6 : Financial Services

Objectives : To familiarize with concepts and developments in the field of financial services.

- Unit - I Introduction : Financial services - meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.
- Unit - II Lease Financing : Meaning, features, types, advantages and disadvantages of leasing; leasing v/s installment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS-19 on leasing.
- Unit - III Mutual Funds and Venture Capital Financing : Meaning, objectives, importance and types of mutual funds; mutual funds in India-structure of mutual funds industry; SEBI regulations; advantages of mutual funds; venture capital funds-meaning, objectives and significance of venture capital

- financing; process and methods of venture capital financing; development of venture capital in India.
- Unit - IV Depository Service : Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India - NSDL and CDSL-functions; depository participants - functions performed; cost of depository services.
- Unit - V Factoring and Credit Rating : Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India- public and private sector agencies; RBI committee recommendations on factoring; Credit Rating - Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India-rating agencies established and symbols used by agencies; advantages and disadvantages.

Suggested Readings :

1. M Y Khan : Financial Services, TMH, New Delhi.
2. Guruswamy : Financial Services, TMH, New Delhi.
3. G Ramesh Babu : Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari : Financial Services in India, Sage Publishing, New Delhi.
5. T Siddaiah : Financial Services, Pearson Education, New Delhi
6. Tripathy : Financial Services, PHI, New Delhi.
7. Padmalatha Suresh : Management of Banking and & Justin Paul Financial Services, Pearson Education, New Delhi.

8. Joseph Anbarasu : Financial Services, Sultan Chand & Others
Sons, New Delhi
9. Batra G S & Batra B S : Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivastav R M : Indian Financial System, Rishi Publisher, Hyderabad.

Paper 5.7 : Retail Marketing

Objectives : To develop and understanding of various concepts and principles of retail marketing

- Unit - I Retail Marketing : Concept, characteristics, importance, functions and development of retailing marketing; trends in retailing; factors determining growth of retailing in India; emergence of organizations of retailing; retail location and layout plan, careers in retailing.
- Unit - II Retail Market Segmentation : Introduction to market segment, criteria for effective segmentation, dimensions of segmentation; customer profiles.
- Unit - III Retailing Channels : Products and merchandise management, structure, nature and channel, criteria for selection of suppliers. Channel choice, product movement; merchandising plans, stunts management. Management of Humans Resources; Financial Management Issues in Retail; The strategic profit model, the profit path.

- Unit - IV Pricing and Promotion in Retail : Importance of retail pricing, factors affecting retail pricing. approach to product pricing; need and objectives of promotional mix in retailing, promotional mix and straich development.
- Unit - V Relationship Marketing in Retailing : Management of Relationship; evaluation of relationship marketing, relationship marketing strategies; research and retail audits; case studies in Indian ConlCVi only.

Suggested Readings :

1. Swapna Pradhan : Retailing Management, TMH, New Delhi.
2. James R Ogden & Deniss T Ogden : Integrated Retail Managt'ment, Biztantra, Mumbai.
3. Levy a & Weitz : Retailing Management, Academic Internet Publishers, New Delhi.
4. Rosemary Varley & Mohammed Rafiq : Retail Management, Palgrave Macmillan, New Delhi.
5. Chetan Bajaj : Retail Management, Oxford Publication, New Delhi.
6. Uniyal & Sinha : Retail Management, Oxford Publication, New Delhi.
7. Sajal Gupta & Gurpreet Randhawa : Retail Management, Atlantic Publication, New Delhi.
8. K V S Madaan : Fundamentals of Retailing, TMH, New Delhi.
9. Levy : Retail Management, TMH, New Delhi.
10. Patrick Dunne & Robert Lusch : Retailing, Cengage Publications, New Delhi.

Elective Group - III
(Finance and Human Resource Management)

Paper 5.6 : Financial Services

Objectives : To familiarize with concepts and developments in the field of financial services.

Unit - I Introduction : Financial services - meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.

Unit - II Lease Financing : Meaning, features, types, advantages and disadvantages of leasing; leasing v/ s installment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS-19 on leasing.

Unit - III Mutual Funds and Venture Capital Financing : Meaning, objectives, importance and types of mutual funds; mutual funds in India-structure of mutual funds industry; SEBI regulations; advantages of mutual funds; venture capital funds-meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India.

Unit - IV Depository Service : Meaning, objectives and significance of depository services; dematerialization v/ s rematerialization; process of dematerialization; origin and growth of depository services in India - NSDL and CDSL - functions; depository participants - functions performed; cost of depository services.

Unit - V Factoring and Credit Rating : Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/ s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India- public and private sector agencies; RBI committee recommendations on factoring; Credit Rating - Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India- rating agencies established and symbols used by agencies; advantages and disadvantages.

Suggested Readings:

1. M Y Khan : Financial Services, TMH, New Delhi.
2. Guruswamy : Financial Services, TMH, New Delhi.
3. G Ramesh Babu : Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari : Financial Services in India, Sage Publishing, New Delhi.
5. T Siddaiah : Financial Services, Pearson Education, New Delhi.
6. Tripathy : Financial Services, PHI, New Delhi.
7. Padmalatha Suresh : Management of Banking and Financial Services, Pearson Education, New Delhi.
& Justin Paul
8. Joseph Anbarasu & Others : Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S & Batra B S : Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivastav R M : Indian Financial System, Rishi Publisher, Hyderabad.

Paper 5.7 : Human Resource Planning and Development

Objectives : To develop and understanding of various concepts and principles of Human Resource Planning and Development and Equity necessary skills of managing human resources.

Unit - I Introduction : HR planning - concepts, objectives and importance; types of HR plans and approaches; HRD- concepts, objectives and importance of HRD; scope of HRD.

Unit - II Training and Development : Concepts and comparison between training and development; training process, training needs analysis; training techniques; methods of training; criteria of choosing right training techniques; evaluation of training effectiveness; development - nature and purpose; development techniques.

Unit - III Organizational Development : Definitions and concept, characteristics, operational goals; conditions for organizational development success; phases and techniques of OD.

Unit - IV Development of Managers in HRD : Meaning of potential appraisal; meaning of counseling, objectives, process and conditions for effective counseling.

Unit - V Managing Quality and Productivity : Alternative work arrangements, attitude services, TQM programmes, self-directed teams; participative decision-making; recent trends in HRD.

Suggested Readings :

1. Wilson : Human Resource Development, Kogan Page Publisher, London.

2. M S Reddy & Others : Human Resource Planning, Discovery Publishing House, New Delhi.
3. J Bramham : Human Resource Planning, Universities Press, Hyderabad.
4. J M Werner & R L Desimone : Human Resource Development, Cengage Learning, New Delhi.
5. K Aswathappa : Human Resource and Personnel Management-Text and Cases, TMH, New Delhi.
6. Gurupreet Randhawa : Human Resource Management, Atlantic Publishers, New Delhi.
7. Biswajeet Patnayak : Human Resource Management, PHI, New Delhi.
8. Swanson & Holton : Foundations of Human Resource Development, Berrette Koehler, USA.
9. Redman & Wilkinson : Contemporary Human Resource Management-Text and Cases, PHI, New Delhi.
10. Chandra Mohan : C Human Resource Management, APH Publishing House, New Delhi.

Elective Group - IV (Marketing and Human Resource Management)

Paper 5.6 : Retail Marketing

Objectives : To develop and understanding of various concepts and principles of retail marketing.

Unit - I Retail Marketing : Concept, characteristics, importance, functions and development of retailing marketing; trends in retailing; factors determining

growth of retailing in India; emergence of organizations of retailing; retail location and layout plan, careers in retailing.

Unit - II Retail Market Segmentation : Introduction to market segment, criteria for effective segmentation, dimensions of segmentation; customer profiles.

Unit - III Retailing Channels : Products and merchandise management, structure, nature and channel, criteria for selection of suppliers, channel choice, product movement; merchandising plans, stores management. Management of Humans Resources; Financial Management Issues in Retail; The strategic profit model, the profit path.

Unit - IV Pricing and Promotion in Retail : Importance of retail pricing, factors affecting retail pricing, approach to product pricing; need and objectives of promotional mix in retailing, promotional mix and strategy development.

Unit - V Relationship Marketing in Retailing : Management of Relationship; evaluation of relationship marketing, relationship marketing strategies; retail research and retail audits; case studies in Indian context only.

Suggested Readings :

1. Swapna Pradhan : Retailing Management, TMH, New Delhi.
2. James R Ogden & : Deniss T Ogden Integrated Retail Management, Biztantra, Mumbai.
3. Levy a& Weitz : Retailing Management, Academic Internet Publishers, New Delhi.

4. Rosemary Varley & : Retail Management, Palgrave Mohammed Rafiq Macmillan, New Delhi.
5. Chetan Bajaj : Retail Management, Oxford Publication, New Delhi.
6. Uniyal & Sinha : Retail Management, Oxford Publication, New Delhi.
7. Sajal Gupta & : Retail Management, Atlantic Gurpreet Randhawa Publication, New Delhi.
8. K V S Madaan : Fundamentals of Retailing, TMH, New Delhi.
9. Levy : Retail Management, TMH, New Delhi.
10. Patrick Dunne & : Retailing, Cengage Publications, New Robert Lusch Delhi.

Paper 5.7 : Human Resource Planning and Development

Objectives : To develop and understanding of various concepts and principles of Human Resource Planning and Development and Equity necessary skills of managing human resources.

Unit - I Introduction : HR planning - concepts, objectives and importance; types of HR plans and approaches; HRD- concepts, objectives and importance of HRD; scope of HRD.

Unit - II Training and Development : Concepts and comparison between training and development; training process, training needs analysis; training techniques; methods of training; criteria of choosing right training techniques; evaluation of training effectiveness; development - nature and purpose; development techniques.

- Unit - III Organizational Development : Definitions and concept, characteristics, operational goals; conditions for organizational development success; phases and techniques of OD.
- Unit - IV Development of Managers in HRD : Meaning of potential appraisal; meaning of counseling, objectives, process and conditions for effective counseling.
- Unit - V Managing Quality and Productivity : Alternative work arrangements, attitude services, TQM programmes, self-directed teams; participative decision-making; recent trends in HRD.

Suggested Readings :

1. Wilson : Human Resource Development, Kogan Page Publisher, London.
2. M S Reddy & Others : Human Resource Planning, Discovery Publishing House, New Delhi.
3. J Bramham : Human Resource Planning, Universities Press, Hyderabad.
4. J M Werner & R L Desimone : Human Resource Development, Cengage Learning, New Delhi.
5. K Aswathappa : Human Resource and Personnel Management-Text and Cases, TMH, New Delhi.
6. Gurupreet Randhawa : Human Resource Management, Atlantic Publishers, New Delhi.
7. Biswajeet Patnayak : Human Resource Management, PHI, New Delhi.
8. Swanson & Holton : Foundations of Human Resource Development, Berrette Koehler, USA.
9. Redman & : Contemporary Human Resource

- Wilkinson Management - Text and Cases, PHI, New Delhi.
10. Chandra Mohan : Human Resource Management, APH Publishing House, New Delhi.

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Elective Group - V (Banking and Insurance)

Paper 5.6 : Bank Management

Objectives: To provide an understanding of the principles and techniques used in the management of commercial banks.

- Unit - I Bank Management : Meaning, Definitions, scope and importance of bank management; principles of bank management; techniques of bank management - sources of fund; lending policies, interest rate management; asset-liability management - meaning, objectives and importance.
- Unit - II Managing Sources of Funds : Types of deposit, cost-benefit analysis of deposit-mix; managing and pricing deposit services, managing non-deposit liabilities and other sources of borrowing funds; types of non-deposit sources and factors to consider in selecting non-deposit liabilities.
- Unit - III Basic Lending Principles : Liquidity, profitability, safety issues, diversification of risk - benefits and costs of diversification; risk-return trade-off; credit creation - process; credit function; loans and advances - classification and modes of securing loans and advances.
- Unit - IV Lending Policies : Loan objectives, volume of loans, geographical distribution; evaluation of loan proposals - industry level credit analysis, operational

efficiency, financial efficiency and management evaluation; analysis of fundamental factors; lending rates - PLR, fixed and flexible, etc; loan pricing - objectives and loan pricing model.

Unit - V NPA in Banks : Meaning and classification of NPA, reasons for NPA and its effects; trends - year wise and sector-wise; measures taken to control NPAs; provision norms.

Suggested Readings :

1. Subramannya K N : Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose & Hudgins : Bank Management & Financial Services, TMH, New Delhi.
3. H R Machiraju : Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff : Modern Banking Technology, Northern Book Centre, New Delhi.
5. Gardener Mills & Cooperman : Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis : New Trends in Banking Management, Springer, USA.
7. Muralidharan : Theory and Practice, PHI, New Delhi.
8. Mehta & Fung : International Bank Management, John Wiley Publication, New Delhi.
9. Timoti Koch and Mc-Donald : Bank Management, engage Learning, New Delhi.
10. Gup, Kolari & Fraser : Commercial Banking The Management of Risk, John Wiley Publication, New Delhi.

Paper 5.7 : Principles of Insurance

Objectives: To equip students with the knowledge of fundamental concepts and principles of insurance business.

Unit - I Introduction : Definition of risk and uncertainty, classification of risk; sources of risk-internal and external; risk management techniques.

Unit - II Insurance : Meaning, nature and significance; essential requirements, types and principles of insurance; re-insurance; nationalization of insurance business in India.

Unit - III Life Insurance : Meaning and objectives; general principles of life insurance; contract; proposals and types of policies; assignment and nomination; title and claims; concept of trusts; in life policy. Life Insurance Corporation of India - role, functions and achievements.

Unit - IV General Insurance : Meaning and objectives; types of general insurance; general insurance v/ s life insurance; nature of fire insurance; types of fire policy; subrogation; double insurance; contribution; proximate cause; claims and recovery.

Unit - V Marine Insurance : Meaning, definition, classification, scope and nature; types of policy; insurable interest; disclosure and representations; insured perils, proximity cause, voyage, warranties; measurement of subrogation; contribution, underinsurance; accident and motor insurance - nature, terms and conditions; third-party insurance; compulsory motor vehicle insurance.

Suggested Readings :

1. Sethi and Bhatia : Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah & Lunawat : Insurance in India, Sage Publications, New Delhi.
3. Tripathy & Pal : Insurance Theory and Practice, PHI, New Delhi.
4. Rejda : Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin & Gephart : Principles of Insurance, Macmillan Publications, New Delhi.
6. E J Vaughan & T Vaughan : Fundamentals of Risk and Insurance, Wiley India, New Delhi.
7. Skipper & Kwan : Risk Management and Insurance, Pearson Education, New Delhi.
8. Rob Thoyts : Risk Insurance Theory and Practice, Routledge, New York.
9. Robert Riegel, James Loman & Jerome Miller : Insurance Principles and Practices, PHI, New Delhi.
10. Pollard & Zehnirith : General Insurance, Cambridge University Press, UK.

Elective Group - VI (Advanced Business Statistics)

Paper 5.6 : Advanced Business Statistics - I

Objectives : To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit - I Probability Theory : Introduction to Probability, Random experiment, Sample space and Events, Classical, Statistical and Axiomatic approaches to probability. Addition and Multiplication theorems of probability (without proof). Conditional Probability and problems on probability.

Unit - II Mathematical Expectation : Definition of a random variable, Discrete and Continuous random variables, Addition and Multiplication theorems of expectation (without proof). Concept of variance in terms of expectation. Standard results based on mean and variance (without proof). Problems based on expectation and variance.

Unit-III Probability Distributions : Definition properties and applications. Fitting of Binomial and Poisson Distribution; Normal Distribution : Definition, properties and applications of Normal distribution.

Unit - IV Point Estimation : Population, sample, parameter, statistic, sampling distribution of statistic, concept of standard error and its utility. Point estimator and estimate.

Unit - V Statistical Hypothesis : Null and alternative, simple and composite hypothesis, Acceptance region and Critical region, Two types of errors, Level of significance, Power of a test, one tailed and two-tailed tests.

Practicals

S1.No.	Title of Experiments	No. of Experiments
1.	Applications of Probability	02
2.	Application of Expectation	01
3.	Fitting of Binomial Distribution	02
4.	Fitting of Poisson Distribution	01
5.	Applications of Normal Distribution	02
	Total	08

TEACHING :

Theory : 03 hours / week / paper

Practical : 02 hours / week / paper

Examination Pattern :

Paper	Duration	Max. Marks
Theory	03 hours	80 marks
Practical (Internal)	02 hours	20 marks
	Total	100 marks

Suggested Readings :

1. S.C. Gupta : Fundamentals of Statistics, HPH, New Delhi.
2. S.P. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Goel & Goel : Mathematics and Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor : Business Statistics, Sultan Chand Sons, New Delhi.
5. Agarwal & Bharadwaj : Business Statistics, Kalyani, New Delhi.

Paper - 5.7 : Advanced Business Statistics - II

Objectives : To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit - I Large Sample Tests: Test for Single Mean, Equality of two means and problems based on them. Test for single proportion and equality of two proportions and problems based on them.

Unit - II Small Sample Tests - I : Chi-Square Test : Degrees of Freedom, Conditions for the validity of Chi-Square test; Chi-Square Test for Goodness of fit, Chi-Square test for independence of attributes in (2x2) contingency Table, Yate's correction for continuity and problems.

Unit - III Small Sample Tests - II : Student's t-test : Test for single mean, equality of two means, paired "t" test and problems. Snedecor's F- Test : F Test for equality of two population variances and problems.

Unit - IV Analysis of Variance: Introductory, Definition of Analysis of Variance. Assumption to be made in the analysis of variance and uses of ANOVA.

One way Classification : Mathematical model for one way classified data, procedure for carrying out ANOVA with one factor of classification and problems.

Two Way Classification : Mathematical model for two way classified data, Procedure for carrying out ANOVA with two factors of classification and problems.

Unit - V Statistical Quality Control : Meaning of SQC and its uses. Chance and Assignable variations; Process Control, Product control and Outline for control charts. Control charts for X, R, np and C charts.

Practical

S1.No.	Title of Experiments	No. of Experiments
1.	Large Sample Tests	01
2.	Small Sample Tests	03
3.	Analysis of Variance	02
4.	Statistical Quality Control	02
	Total	08

TEACHING :

Theory : 03 hours / week / paper

Practical : 02 hour / week / paper

Examination Pattern :

Paper	Duration	Max. Marks
Theory	03 hours	80 marks
Practical (Internal)	02 hours	20 marks
	Total	100 marks

Suggested Readings :

1. S.C. Gupta : Fundamentals of Statistics, HPH, New Delhi.
2. S.P. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Goel & Goel : Mathematics and Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor : Business Statistics, Sultan Chand Sons, New Delhi.
5. Agarwal Bharadwaj : Business Statistics, Kalyani, New Delhi.

* * *

B.Com. SIXTH SEMESTER

PAPER 6.1 - Cost Accounting - II

Objectives : To enable students to acquaint with applications of cost accounting tools and methods in business decision-making process and control.

Unit - I Reconciliation of Cost and Financial Accounts: Meaning, need and reasons for reconciliation; reconciliation procedure.

Unit - II Methods of Costing : Output Costing - meaning, application and cost procedure; problems relating thereto; Job Costing - meaning, application and cost procedure; problems relating thereto; Contract Costing - meaning, application and accounting treatment; job costing v/ s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.

Unit - III Methods of Costing : Process Costing - meaning, features and application; job costing v/s process costing; process cost accounts -treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products -meaning and features of joint and by-products; apportionment of joint costs.

Unit - IV Methods of Costing : Service Costing - meaning, features and classification of service costing; operating costing- meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet for transportation, boiler house and canteen organization.

Unit-V Activity-Based Costing : Meaning and Definitions; key terms-cost objectives, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC; implementation; comparing ABC with traditional costing system; limitations of ABC; simple problems relating thereto.

Suggested Readings :

1. S N Maheswari : Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee : Cost Accounting, PHI, New Delhi.
3. Jain & Narang : Principles of Cost Accounting, Kalyani Publisher, New Delhi.
4. M N Arora : Cost Accounting, Vikas Publications, New Delhi.
5. Khan & Jain : Cost and Management Accounting, TMH, New Delhi.
6. Charles T Horngren, : Cost Accounting, Pearson Education,
Srikant Datar & New Delhi.
Madhav Rajan
7. Collin Drury : Cost and Management Accounting, Thomas Publication, New Delhi.
8. Gupta, Sharma and : Cost Accounting, FK Publications,
Ahuja New Delhi.
9. Murthy and : Cost Accounting, TMH, New Delhi.
Guruswamy
10. Rajashekaran & : Cost Accounting, Pearson Education,
Lalitha New Delhi.

Paper 6.2 - Income Tax Law and Practice - II

Objectives : To develop and understanding of the concepts, principles and procedures of income tax law and develop skills relating to income computation and filing of returns.

Unit - I Capital Gains and Income from other Sources : Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Income from other Sources: Specific Income, deductions, grossing-up, computation of income from other sources, practical problems.

Unit - II Set off and Carry Forward of Losses and Unabsorbed Expenses : Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, business and speculation loss; practical problems.

Unit-III Deductions from Gross Total Income : Rebates and reliefs: Deductions available to individuals under sections 80C to 80U; computation of total income; practical problem.

Unit-IV Assessment of Individuals : Procedure for computing total income, rates of tax; practical problems; Assessment of partnership firms; Assessment of firms - provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.

Unit - V Income Tax Authorities : Appeals and procedures of assessment; forms of tax returns and PAN; submission of tax returns.

Suggested Readings :

1. Vinod K Singhania : Students Guide to Income Tax, Taxmann & Kapil Singhania Publications, New Delhi.
2. Mehrotre : Income Tax & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad : Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja : Direct Taxes, Bharat Publications. Ravi Gupta
5. T. N. Manoharan : Direct Taxes, Snow White Publications.
6. Hariharan : Income Tax - Law and Practice, TMH, New Delhi.
7. Lal. B. B. : Income Tax and Central Sales Taxes - Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal : Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg & Altus : Buller Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa : Income Tax, Himalaya Publications, Mumbai.

Paper 6.3 : Business Laws

Objectives : To acquaint students with fundamentals of various business laws as applicable to business organization in India.

- Unit - I The Indian Contract Act - 1872 : Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration, capacities of parties of contract, free consent, stranger to contract.
- Unit-II Contingent Contracts : Meaning and performance of contract; discharge of contract, quasi contracts, contingent contracts, wagering agreements, breach of contracts and remedies.
- Unit-III Special Contracts : Quasi Contract - cases deemed to be quasi contracts; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge - meaning, duties and rights of bailor and bailee; Contract of Agency - definition of agent and principal; general rules of agency,
- Unit - IV Competition Law, 2002 : Concepts and definition; salient features, components of competition Act - anti-competition agreements, abuse of dominance, combinations regulation and competition advocacy; duties, powers and functions of competition commission.
- Unit - V Consumers' Protection Act : Meaning and definition of consumer, consumer dispute, complaint, complainant; restrictive and unfair trade practices; rights of consumer; consumer protection council; Consumer Grievances Redressal Agencies - district forum, state commission and national commission.

Suggested Readings :

1. N D Kapoor : Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani. K R. : Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal : M C Merchantile Law, Vikas Publication, New Delhi.
4. Pomeroy D A : South Western Publications, Cincinnati.
5. P C Tulsain : Business Laws, TMH, New Delhi.
6. V Balachandran & S Thothadri : Business Laws, TMH, New Delhi.
7. Ashok Sharma : Business Laws, FK Publication, New Delhi.
8. Satish B Mathur : Business Laws, TMH, New Delhi.
9. Gulshan S S : Business Laws including company law, New Age International, New Delhi.

Paper 6.4 Industrial Economics

Objectives : To equip students with an understanding of the basic concepts and principles of industrial economics

- Unit - I Meaning and Scope of Industrial Economics : Need, importance and role of industries in economic and social development; industry and agriculture linkages; industry classification - public, private, joint and cooperative sectors; MNCs and their role.
- Unit II Location of Industries : Theories of location; factors influencing location decision; dispersal and decentralization of industries; need for balanced

regional development of industries; industrial dispersal policy and balanced regional development in India.

- Unit-III Composition of Industrial Sector : Structure of large scale industries in India - sugar, cotton, iron and steel; agro-processing sector, cottage and village industries; rural industrialization; emerging global competition and Indian industry; impact of liberalization and privatization and SSI sector.
- Unit-IV Financing of an Industry : Meaning of industrial finance-direct and indirect finance; role and functions of 1FCI, IDBI, ICICI, SFC's, SIDBI, etc, in industrial finance.
- Unit-V Industrial Development in India : Need for industrial development; Industrial Policy of 1948, 1956 and 1990s - a comparative study of these policies; industrial growth and industrial pattern in India.

Suggested Readings :

1. Cherunilarri : Industrial Economics, Himalaya Publications, Mumbai.
2. Kuchhal S C : Industrial Economics, Himalaya Publications, Mumbai.
3. Desai B : Industrial Economics of India, Himalaya Publications, Mumbai.
4. Roger Clark : Industrial Economics, Blackwell Publications, UK.
5. Stephen Martin : Industrial Economics, MacMillan, New Delhi.
6. P R Ferguson : Industrial Economics, New York University Press, New York.

7. R R Barthwal : Industrial Economics, New Age International, New Delhi.
8. A K Sharma : Industrial Economics, Anmol Publication, New Delhi.
9. B N Narayan : Industrial Economics, Anmol Publication, New Delhi
10. Donald A Hey & Derek Morris : Industrial Economics, Theory and Practical, Oxford University Press, New Delhi.

Paper 6.5 : Computer Applications in Business (Financial Accounting with Tally)

Objectives : To develop conceptual and technical skills among the students relating to computerized accounting process. (Theory and Practicals)

- Unit - I : Tally ERP 9 : Introduction, features, components of Gateway of Tally -product info, understanding the Horizontal button bar, current status, Tally menu, vertical button bar, working with Tally calculator, the ODBC server, the status bar, creating a company.
- Unit - II Groups, Ledgers, Vouchers, Orders, Cost Centres and Categories : Introducing Groups - groups, sub-groups, creating multiple, displaying, altering groups. Introducing ledgers-using ledgers, configuration setting, creating a ledger, altering a single ledger, introducing vouchers (creating displaying, entry), purchase orders (creating, altering, deleting), sales order(creating, altering, deleting), invoice (invoice entry, configuration, printing, printing invoice / vouchers), cost categories and cost centres (creating

a single, displaying, altering a cost category, creating multiple cost categories, displaying a cost category, altering cost category in multiple mode), creating a cost centre in single mode and multiple mode. Displaying, altering a multiple cost centre.

- Unit-III Stock and Godown in Tally : Stock Groups((creating displaying, altering, creating multiple, displaying multi stock groups, altering multi stock groups) stock categories(creating, displaying, altering, creating multiple stock categories, displaying a multi stock category, altering a multi stock category), stock items (creating a stock item, displaying a stock item, altering stock items, creating multiple stock item, displaying multiple stock item, altering multi stock items), units of measure (creating u c.its, creating a compound unit, displaying, altering units), godowns(creating godowns, displaying a single godown, altering a single godown, creating multiple godowns, displaying multiple godowns, altering multiple godowns)

- Unit-IV Trial Balance : Configuring, displaying detailed report, displaying the ledger wise closing balance, displaying a report for a particular date, accounting reconciliation statement. Day Book (Configurinea Day book report, displaying the detailed view of the day book report, displaying the day book report for particular period, displaying a day book report for a particular voucher) reports in tally: balance sheet (Balance sheet configuration options, setting the format of a Balance Sheet, comparing two dates in a balance sheet, adding a new column and changing

the currency, displaying half yearly balance sheet, showing a detailed balance sheet, configuring profit & loss A/c displaying profit & loss A/c) in a different currency, methods of valuation for profit & loss A/c). The stock summary report (showing consumption and gross profits, method of stock valuation for stock summary, opening stock summary)

Unit - V Bill-Wise Details : Cost centres and cost categories, voucher class and cost centre class, multiple currencies, bank reconciliation, interest calculations, budgets & controls and scenario management.

Suggested Readings :

1. Tally academic, Bangalore
2. Namrata Agarwal : Financial Accounting Using Tally, Dremtech Press, New Delhi.
3. Kogent Maidasani : Tally 9 in simple steps, Wiley India, New Delhi.
4. Dinesh Maidasani : Accounting with Tally, Laxmi publication, New Delhi.
5. Firewall : Computer Accounting with tally, Laxmi Publications, New Delhi.
6. Vikas Shah : Tally 9, computer world, New Delhi.
7. Vikas Gupta : Comdex Computer and Financial Accounting with Tally, Dreamtech Press, New Delhi.
8. Nadhani : Simple Tally 9, BPB Publications, New Delhi.

Elective Group - I (Finance and Accounts) Paper 6.6 : Principles of Foreign Exchange

Objectives : To develop and understanding of the basic concepts and principles of foreign exchange market.

Unit - I Introduction : Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants - banks and non-banks dealers; individuals, firms, central banks, brokers; Transactions -spot and forward; swap transaction;

Unit-II Foreign Exchange Dealings : Meaning and determination of exchange rates; theories of exchange rate determination - Interest rate parity theory, the Purchasing power parity theory, pure expectation theory and internal fisher effect theory; factors determining exchange rates.

Unit-III Exchange Rate Determination : Direct and Indirect quote - link direct and indirect quote; bid and ask rates; two-way quote; spread converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation - meaning and computation; forward rate - premium and discount.

Unit-IV Foreign Exchange Risks : Meaning of risk / exposure; type of risk - transaction, translation and economic risk; meaning and significance of internal and external risk management techniques -leading and lagging; invoicing, netting - meaning and types; re-invoicing center and External - forward contracts,

currency futures, interest rate futures, currency options -call and put option, swaps (theory only)

Unit-V Evolution and structure of the Indian Forex Market: Role of market makers and FEDAI; unique features of Indian Forex Market; functions of. Foreign Exchange Clearing House; regulation of foreign exchange market in India -need and steps taken by RBI.

Suggested Readings :

1. Jeevanandam : Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, : Multinational Business Finance, Moffett and Pandey Pearson Education, New Delhi.
3. Khan and Jain : Financial Management, TMH, New Delhi.
4. Pandey I M : Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram & S D Bala : Financial Management, Prime Academy, Strategic Chennai.
6. Luc Soenen : Foreign Exchange Management, McGraw Hill Publication, New Delhi.
7. Chatterjee : Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole : International Financial Management, TMH, New Delhi.
9. Madhu Vil : International Financial Management, TMH, New Delhi.
10. Shapiro : International Financial Management, John Wiley, New Delhi.

Paper 6.7 : Management Accounting

Objectives : To develop and understanding concepts and methods of management accounting system.

Unit - I Introduction : Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/ s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system.

Unit - II Marginal Costing : Meaning of Marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis-meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial application of marginal costing -pricing and output decisions; key factors; continue and shutdown and accepting foreign offers.

Unit-III Funds Flow Statement : Meaning, Objectives and significance of funds flow statements; preparation of funds flow statement - schedule of changes in working capital, funds from operations. Budgeted funds flow statement.

Unit-IV Cash Flow Statement : Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; AS-3 on cash flow statement - recommendations; cash from operations -direct and indirect method; cash flow from operating, investing and financing activities; Budgeted Cash Flow Statement.

Unit -V Ratio Analysis : Meaning and significance of ratio analysis; classification of ratios - liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements form ratios; limitations of ratio analysis.

Suggested Readings ;

1. S N Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee : Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta & Sharma : Management Accounting, Kalyani Publishers, New Delhi.
4. Khan & Jain : Management Accounting, TMH, New Delhi.
5. I M Pandey : Principles of Management Accounting, Vikas Publication, New Delhi.
6. Ravi M Kishore : Management Accounting, Taxmann Publications, New Delhi.
7. Bhattachary : Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi : Introduction to Management Accounting, Pearson Education, New Delhi.

Elective Group - II (Finance and Marketing)

Paper 6.6 : Principles of Foreign Exchange

Objectives : To develop and understanding of the basic concepts and principles of foreign exchange market.

Unit - I Introduction : Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants - banks and non-banks dealers; individuals, firms, centr-J banks, brokers; Transactions -spot and forward; swap transaction;

Unit - II Foreign Exchange Dealings : Meaning and determination of exchange rates; theories of exchange rate determination - Interest rate parity theory, the Purchasing power parity theory, pure expectation theory and internal fisher effect theory; factors determining exchange rates.

Unit - III Exchange Rate Determination : Direct and Indirect quote - link direct and indirect quote; bid and ask rates; two-way quote; spread converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation - meaning and computation; forward rate - premium and discount.

Unit - IV Foreign Exchange Risks : Meaning of risk/ exposure; type of risk - transaction, translation and economic risk; meaning and significance of internal and external risk management techniques -leading and lagging; invoicing, netting - meaning and types; re-invoicing center and External - forward contracts, currency futures, interest rate futures, currency options -call and put option, swaps (theory only)

Unit-V Evolution and structure of the Indian Forex Market: Role of market makers and FEDAI; unique features of Indian Forex Market; functions of Foreign Exchange Clearing House; regulation of foreign exchange market in India -need and steps taken by RBI.

Suggested Readings :

1. Jeevanandam : Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, : Multinational Business Finance, Moffett and Pandey Pearson Education, New Delhi.
3. Khan and Jain : Financial Management, TMH, New Delhi.
4. Pandey I M : Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram & : Strategic Financial Management, S D Bala Prime Academy, Chennai.
6. Luc Soenen : Foreign Exchange Management, McGraw Hill Publication, New Delhi.
7. Chatterjee : Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole : International Financial Management, TMH, New Delhi.
9. Madhu Vil : International Financial Management, TMH, New Delhi.
10. Shapiro : International Financial Management, John Wiley, New Delhi.

Paper 6.7 : Service Marketing

Objectives : The course is designed to acquaint students with the concepts, methods and principles of service marketing.

Unit - I Introduction : Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.

- Unit - II Service Strategy :** Strategy planning process - steps in strategic planning process; market oriented service strategy, service triangle; dimensions of marketing strategy - services marketing mix; customer behavior in services; factors influencing; service perception; model of consumer expectations and perceptions.
- Unit-III Service Product :** Meaning and steps involved; basic service package, customer value hierarchy; flow of service, development of a new service; service product mix; service differentiation, service life cycle; branding a service product.
- Unit-IV Services Pricing, Distribution and Promotion Strategy :** Concepts of services pricing, features, objectives and strategies for pricing of services; service Distribution - need, service channels - direct distribution, outsourcing, intermediaries, electronic channels; service promotion - objectives, strategies for services promotion, sales promotion and advertisement.
- Unit-V Managing Service Quality :** Definition and importance, determinants; GAP Model - reasons and strategies to bridge GAPS; contribution of technology.

Suggested Readings :

1. Audrey Gilmore : Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz : Services Marketing, Pearson & Chatterjee Education, New Delhi.
3. Zeithaml, Gremler, : Services Marketing, TMH, New Delhi. Bitner & Pandit
4. K Rama Mohan : Services Marketing , Pearson Rao Education, New Delhi.

5. Kapoor, Paul Halder : Concepts and Practices, TMH, New Delhi.
6. Harsh V Verma : Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar : Services Marketing, TMH, New Delhi.
8. R Srinivasan : Services Marketing, PHI, New Delhi.
9. Kenneth Clow & David Kurtz : Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman & Bateson : Services Marketing, Cengage Learning, New Delhi.

Elective Group - III (Finance and Human Resource Management)

Paper 6.6 : Principles of Foreign Exchange

Objectives : To develop and understanding of the basic concepts and principles of foreign exchange market.

- Unit - I Introduction : Meaning of foreign exchange, foreign exchange transaction and foreign exchange market; geographical extent of foreign exchange market; functions of foreign exchange market; market participants - banks and non-banks dealers; individuals, firms, central banks, brokers; Transactions -spot and forward; swap transaction;
- Unit-II Foreign Exchange Dealings : Meaning and determination of exchange rates; theories of exchange rate determination - Interest rate parity theory, the Purchasing power parity theory, pure

- expectation theory and internal fisher effect theory; factors determining exchange rates.
- Unit-III Exchange Rate Determination : Direct and Indirect quote - link direct and indirect quote; bid and ask rates; two-way quote; spread converting two-way quotes; cross rate and cross multiplication; spot rate and forward rate; appreciation and depreciation - meaning and computation; forward rate - premium and discount.
- Unit - IV Foreign Exchange Risks : Meaning of risk / exposure; type of risk - transaction, translation and economic risk; meaning and significance of internal and external risk management techniques -leading and lagging; invoicing, netting - meaning and types; re-invoicing center and External - forward contracts, currency futures, interest rate futures, currency options -call and put option, swaps (theory only)
- Unit-V Evolution and structure of the Indian Forex Market : Role of market makers and FEDAI; unique features of Indian Forex Market; functions of Foreign Exchange Clearing House; regulation of foreign exchange market in India -need and steps taken by RBI.

Suggested Readings :

1. Jeevanandam : Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey : Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain : Financial Management, TMH, New Delhi.
4. Pandey I M : Financial Management, Vikas Publications, New Delhi.

5. V Pattabhi Ram & S D Bala : Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenen : Foreign Exchange Management, McGraw Hill Publication, New Delhi.
7. Chatterjee : Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole : International Financial Management, TMH, New Delhi.
9. Madhu Vil : International Financial Management, TMH, New Delhi.
10. Shapiro : International Financial Management, John Wiley, New Delhi.

Paper 6.7 : Industrial Relations

Objectives : To acquaint with concepts and methods of maintaining cordial industrial relations in business organizations.

- Unit - I Introduction : Definition, concepts, nature, importance and approaches to industrial relations; labor movement; characteristics of Indian labor.
- Unit-II Trade Union Movement in India : Nature of trade unions, trade union movement in India; reasons for employees to join trade unions; problems of trade unions and remedies; trends in trade union movement in India.
- Unit-III Collective Bargaining : Meaning, concepts, pre-requisites and process of collective bargaining; principles of collective bargaining; conditions for the success of collective bargaining; collective bargaining in India.

- Unit-IV Industrial Disputes : Meaning, causes and types of industrial disputes; trends of industrial disputes in India; impact of liberalization on industrial disputes; machinery for resolving industrial disputes under the Industrial Disputes Act - 1947.
- Unit-V Workers Participation in Management : Meaning, objectives and importance; growth and development of workers participation in management; types of workers participation in management; quality circles - meaning, benefits, structure and problems of quality circles.

Suggested Readings :

1. Michael : Industrial Relations - Theory and Salomon Practice, PHI, New Delhi.
2. Monappa : Industrial Relations, TMH, New Delhi.
3. Ram Reddy : Industrial Relations in India, Mittal Publication, Lucknow.
4. Sivarethinamohma : Industrial Relations and Labour Welfare -Text and Cases, PHI, New Delhi.
5. P N Singh : Employee Relations Management, Pearson Education, New Delhi.
6. P R N Sinha, Indu Bala Sinha & S P Shekhar : Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
7. Ratna Sen : Industrial Relations in India, MacMillian Indian, New Delhi.
8. N N Chaterjee : Industrial Relations in India's Developing Economy, Allied Book Agency, New Delhi.

9. Vidyadhar : Industrial Relations in India, Atmaram Agnihotri Publications, Lucknow.
10. Collins and Terry : Industrial Relations; Theory and Practice, Barnes and Nobel New York.

Elective Group - IV (Marketing and Human Resource Management) Paper 6.6 : Service Marketing

Objectives : The course is designed to acquaint students with the concepts, methods and principles of service marketing.

- Unit-I Introduction : Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.
- Unit-II Service Strategy : Strategy planning process - steps in strategic planning process; market oriented service strategy, service triangle; dimensions of marketing strategy - services marketing mix; customer behavior in services; factors influencing; service perception; model of consumer expectations and perceptions.
- Unit-III Service Product : Meaning and steps involved; basic service package, customer value hierarchy; flower of service, development of a new service; service product mix; service differentiation, service life cycle; branding a service product.

- Unit-IV Services Pricing, Distribution and Promotion Strategy : Concepts of services pricing, features, objectives and strategies for pricing of services; service Distribution - need, service channels - direct distribution, outsourcing, intermediaries, electronic channels; service promotion - objectives, strategies for services promotion, sales promotion and advertisement.
- Unit-V : Managing Service Quality : Definition and importance, determinants; GAP Model -reasons and strategies to bridge GAPS; contribution of technology.

Suggested Readings :

1. Audrey Gilmore : Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz : Services Marketing, Pearson & Chatterjee Education, New Delhi.
3. Zeithaml, Gremler, Bitner & Pandit : Services Marketing, TMH, New Delhi.
4. K Rama Mohan Rao : Services Marketing , Pearson Education, New Delhi.
5. Kapoor, Paul & Halder : Concepts and Practices, TMH, New Delhi.
6. Harsh V Verma : Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar : Services Marketing, TMH, New Delhi.
8. R Srinivasan : Services Marketing, PHI, New Delhi.
9. Kenneth Clow & David Kurtz : Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman : Services Marketing, Cengage Bateson Learning, New Delhi.

Paper 6.7 : Industrial Relations

Objectives : To acquaint with concepts and methods of maintaining cordial industrial relations in business organizations.

Unit - I Introduction : Definition, concepts, nature, importance and approaches to industrial relations; labor movement; characteristics of Indian labor.

Unit - II Trade Union Movement in India : Nature of trade unions, trade union movement in India; reasons for employees to join trade unions; problems of trade unions and remedies; trends in trade union movement in India.

Unit-III Collective Bargaining : Meaning, concepts, pre-requisites and process of collective bargaining; principles of collective bargaining; conditions for the success of collective bargaining; collective bargaining in India.

Unit - IV Industrial Disputes : Meaning, causes and types of industrial disputes; trends of industrial disputes in India; impact of liberalization on industrial disputes; machinery for resolving industrial disputes under the Industrial Disputes Act - 1947.

Unit-V Workers Participation in Management : Meaning, objectives and importance; growth and development of workers participation in management; types of workers participation in management; quality circles - meaning, benefits, structure and problems of quality circles.

Suggested Readings :

1. Michael Salamon : Industrial Relations - Theory and Practice, PHI, New Delhi.

2. Monappa : Industrial Relations, TMH, New Delhi.
3. Ram Reddy : Industrial Relations in India, Mittal Publication, Lucknow.
4. Sivarethinamohma : Industrial Relations and Labour Welfare-Text and Cases, PHI, New Delhi.
5. P N Singh : Employee Relations Management, Pearson Education, New Delhi.
6. P R N Sinha, Indu Bala Sinha & S P Shekhar : Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
7. Ratna Sen : Industrial Relations in India, MacMillian Indian, New Delhi.
8. N N Chaterjee : Industrial Relations in India's Developing Economy, Allied Book Agency, New Delhi.
9. Vidyadhar Agnihotri : Industrial Relations in India, Atmaram Publications, Lucknow.
10. Collins and Terry : Industrial Relations; Theory and Practice, Barnes and Nobel New York.

Elective Group - V (Banking and Insurance)

Paper 6.6 : Banking In India

Objectives : To acquaint with the growth and development of banking sector in India and regulatory mechanism used.

Unit - I Introduction : Origin of Banks - indigenous bankers and money lenders; structure and growth of banks in India - commercial banks, regional rural banks, co-operative banks and development banks; nature

- scope and functions of banks; regulations of Reserve Bank relating to functioning of banks - licensing, monetary policy, credit policy, etc.
- Unit-II Banking Sector Reforms : Meaning, objectives, reasons and significance of reforms; Narasimhan committee recommendations; capital adequacy norms and re-capitalization; prudential regulation - income recognition, asset classification and provisioning norms; interest rate structure, disclosure norms; technological developments in banking; banking Ombudsman scheme.
- Unit-III Electronic Banking : Evolution, meaning, definition and importance of E-banking; traditional banking v/ s e-banking; aspects of e-banking; models of e-banking; advantages and disadvantages of e-banking.
- Unit-IV Modern Trends in Indian Banking : Social Banking, Lead Bank Scheme, Priority Sector Lending-categories and norms; Service Area Approach; Micro Credit - Self help group, NGOs, micro-credit lending methods.
- Unit - V Marketing of Banking Services, Mergers and International Banking : Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sectors; meaning, types and regulation of international banking.

Suggested Readings :

1. Subramannya K N : Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins : Bank Management and Financial Services, TMH, New Delhi.

3. H R Machiraju : Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff : Modern Banking Technology, Northern Book Centre, New Delhi.
5. Gardener Mills and Cooperman : Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis : New Trends in Banking Management, Springer, USA.
7. Muralidharan : Theory and Practice, PHI, New Delhi.
8. Mehta & Fung : International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch & Mc-Donald : Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari & Fraser : The Management of Risk, John Wiley Publications, New Delhi.

Paper 6.7 : Insurance in India

- Objectives : To acquaint with the insurance sector and its regulatory framework of insurance sector in India.
- Unit - I Insurance Regulatory Development Authority of India (IRDA) : Establishment, Objectives, functions, regulations relating to insurance industry.
- Unit - II Insurance Industry in India : Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.
- Unit-III Rural insurance in India : Meaning, objectives and significance; features of rural insurance in India;

types of rural insurance business -personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.

Unit-IV Micro-insurance : Meaning, objectives and significance; growth of micro-insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.

Unit - V Appraisal of Investment and Financing Policies of Insurance Companies in India : Life Assurance Fund- statutory requirements, investment norms, trends in investment pattern, investment in stocks, debentures and government securities; capital market and money market; role of insurance companies in India.

Suggested Readings :

1. Sethi & Bhatia : Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah & Lunawat : Insurance in India, Sage Publications, New Delhi.
3. Tripathy & Pal : Insurance Theory and Practice, PHI, New Delhi.
4. Rejda : Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart : Principles of Insurance, Mac Millian Publications, New Delhi.
6. Rob Thoyts : Insurance Theory and Practice, Routledge, New York.
7. Pollard & Zehwirth : General Insurance, Cambridge University Press, UK.

8. Prabhu Ghaté : Finance in India, Sage Publication, New Delhi.
9. Mukharjee & Ghosh : Rural Insurance, ICFAI University Press, Hyderabad.
10. IRDA Act, 1999 : Universal Law Publishing company, New Delhi.

Elective Group - VI (Advanced Business Statistics)

Paper 6.6 : Advanced Business Statistics - III

Objectives : To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit - I Linear Programming Problem (LPP) : Meaning, formulation and graphical solution to LPP.

Unit - II Transportation Problem (TP) : Meaning and definition of Balanced and Unbalanced transportation problem; Finding feasible solution by North-West Corner Rule, Matrix minima method and Vogel's approximation method.

Unit - III Games Theory : Meaning and definition of Game, n - person game, 2 -person zero-sum game, saddle point, Mixed and pure strategies. Solution to game by maximin - minimax principle and Dominance property.

Unit-IV Assignment and Replacement Problems : Meaning and definition of an Assignment problem, Assignment Algorithm and Examples on it. Need for

replacement, replacement of items that deteriorate with time (discrete case only), without considering change in the money value.

Unit -V Inventory Theory : Meaning of Inventory and its need. Inventory Costs, Lead Time, Stock Replenishment, Time Horizon, E.Q.Q. Model with and without shortages (without derivations), Case of deterministic uniform demand, Instantaneous production and no lead time.

PRACTICALS :

S1.No.	Title of Experiments	No. of Experiments
1.	Linear Programming Problem	01
2.	Transportation Problem	02
3.	Game Theory	02
4.	Assignment Problem	01
5.	Replacement Problem	01
6.	Inventory Problem	01
	Total	08

TEACHING :

Theory : 03 hours / week / paper

Practical : 02 hour / week / paper

Examination Pattern :

Paper	Duration	Max. Marks
Theory	03 hours	80 marks
Practical (Internal)	02 hours	20 marks
	Total	100 marks

Suggested Readings :

1. P.K.Gupta & D.S. Hira : Operation Reserch, Sultan Chan& Co., New Delhi.
2. Dr. B.S. Goel : Operation Reserch, Pragati Prakashan Meerut.
3. Kanti Swaroop, P.K. Gupta & Man mohan : Operation Reserch, Sultan Chand & Sons, New Delhi.
4. S.D. Sharma : Operations Reserch, Nath & Co.

Paper 6.7 : Advanced Business Statistics - IV

Objectives : To provide the advanced knowledge of various statistical tools and techniques used in business data processing and interpretation.

Unit - I Correlation Analysis : Definition of Correlation, Karl Pearson's Correlation Co-efficient, Scatter diagram, Properties of Correlation Co-efficient (without proof). Rank Correlation. Calculation of Karl Person's Correlation Co-efficient and Spearman's Rank Correlation.

Unit - II Regression Analysis : Definition of Regression and regression co-efficient. Properties of regression lines and regression co-efficient. Regression equation of X & Y and that of Y on X and problems.

Unit - III Time Series Analysis : Definition of Time series, Components of Time series. Measurement of Trend by Moving average method and Least squares method to a linear trend and problems.

Unit -IV Index Numbers: Meaning, Definition, Uses and Limitations of Index Numbers. Steps in the construction of general Index number, Simple and Weighted Index Numbrs and problems; Laspeyre's, Paasche's Fisher's and Marshall-Edge worth Price and Quality Index Numbers and problems.

Unit - V Consumer Price Index Numbers : Meaning, Definition, Uses and Limitations of Cost of Living Index Number. Steps involved in the construction of Cost of Living Index Number. Problems on Cost of Living Index Number by suing Aggregate Expenditure Method and Family Budget Method.

PRACTICALS :

S1.No.	Title of Experiments	No. of Experiments
1.	Correlation Analysis	02
2.	Regression Analysis	01
3.	Time Series Analysis	02
4.	Index Numbers	02
5.	Cost of Living Index Number	01
	Total	08

TEACHING :

Theory : 03 hours / week / paper

Practical : 02 hour / week / paper

Examination Pattern :

Paper	Duration	Max. Marks
Theory	03 hours	80 marks
Practical (Internal)	02 hours	20 marks
	Total	100 marks

Suggested Readings :

1. S.C. Gupta : Fundamentals of Statistics, HPH, New Delhi.
2. S.P. Gupta : Statistical Methods. Sultan Chand Sons, New Delhi.
3. Goel & Goel : Mathematics and Statistics, Taxmann, New Delhi.
4. Sancheti & Kapoor: Business Stastics, Sultan Chand & Sons, New Delhi.
5. Agarwal & Bharadwaj : Business Statstics, Kalyani, New Delhi.

CALENDAR - 2022

January S M T W T F S 30 31 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	February S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	March S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
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July S M T W T F S 31 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	August S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	September S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
October S M T W T F S 30 31 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	November S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	December S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

TIME TABLE

V						
IV						
III						
II						
I						
PERIOD \ / DAYS	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY

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