

Bachelor in Commerce (B.Com)

I-SEMESTER

(5 Hours of per Week)

Course Code: (B.Com. Core : I.3) FINANCIAL ACCOUNTING

Course Objectives: To make students to learn the basic principles of Financial Accounting.

Pedagogy: Combination of direct teaching, assignments and small group discussions.

Course Inputs

Module-1: Basics of Accounting

15 Hours

Introduction, Accounting as an Information System, Branches of Accounting, Meaning of Financial Accounting, Users of Accounting Information- GAAPs- Basic Concepts and Conventions- Accounting Standards issued by ICAI and IFRS issued by IASB- Manual Vs Computerized Accounting.

Module-2: Financial Statements of Sole Proprietor

16 Hours

Introduction, Preparation of Manufacturing Account, Trading and Profit & loss Account and Balance sheet.

Module-3: Accounting For Consignment Transactions

19 Hours

Meaning, Consignment Vs. Sales- Proforma Invoice-Account Sales-Types Of Commission, Accounting for Consignment in the books of consignor and consignee - Valuation of Stock - Goods Sent at Cost Price and Invoice Price-Normal and Abnormal Loss of goods sent on consignment.

Module-4: Single Entry System of Accounting

16 Hours

Meaning-Limitations of Single Entry System-Problems on conversion of Single Entry into Double Entry.

Module-5: Accounting for Agricultural Farms

10 Hours

Introduction-Objectives of Farm Accounting- Preparation of Crop and Cattle Account- Preparation of Balance sheet.

Module-6 : Inculcation of Soft Skills

04 Hours

1. Visit proprietary concerns and discuss the accounting methods adopted by them and give your suggestions for improvement.
2. Visit a Progressive farmer in your area, collect information relating to the income and expenses connected with cultivation for the year and produce the relevant accounts to enable him to avail loan from a bank.

❖ Skill Development Activities

1. Single entry system -Tracing missing figures.
2. Final accounts of sole trader-Correcting a wrong trial balance.
3. Preparation of proforma invoice and account sales.

References:

1. Maheswari S.N., Financial Accounting.
2. Raman B.S., Financial Accounting.
3. Shukla & Grewal, Advanced Accounting.
4. Radha Swamy & R.L. Gupta, Advanced Accounting.
5. Anil Kumar & Others, Financial Accounting-1 New Delhi: Himalaya Publishing House.

PRINCIPAL,

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First Grade Women's College
Harihar - 577 601

I-SEMESTER

Bachelor in Commerce (B.Com)

(5 Hours of per Week)

Course Code: (B.Com. Core :I.4) **PRINCIPLES AND PRACTICE OF MANAGEMENT**

Course Objectives: To equip the students with the Principles of Management and Managerial Practice.

Pedagogy: A Combination of Class-room Lectures, Case Analysis, Group Discussions, Student Presentations and Field Work.

Course Inputs

Module-I: Introduction to Management

15 Hours

Introduction to Management-Meaning, Definition, Nature, Scope, Importance and Functional areas of Management- and Role of a Manager-Managerial skills-Social responsibility of Management and Ethics.

Module-II: Planning

12 Hours

Meaning, Definitions, Nature, Importance, Types of Planning. Merits & Demerits of Planning, Planning Process- Decision Making- Meaning, Definitions & Importance.

Module-III: Organizing

16 Hours

Introduction - Meaning, Definitions, Nature and Purpose of Organization, Principles of Organization - Types of Organization - Line, Staff, Functional & Committee Form-Delegation of Authority & Responsibility and Span of Control.

Module-IV: Directing, Leadership and Motivation

15 Hours

Directing- Meaning, Definitions, Nature & Principles of Directing-Leadership-Meaning, Definitions, Importance & Leadership Styles-Motivation- Meaning, Importance & Theories of Maslow and Herzberg.

Module-V: Communication, Controlling and Co-ordination

18 Hours

Communication- Meaning, Importance & Process of Communication-Controlling- Meaning, Need for Control, Essentials of good control system & Modern Controlling Techniques- Management By Objectives(MBO), Management By Exception (MBE), Total Quality Management (TQM) & Just in Time (JIT), {MBO, MBE, TQM & JIT only meaning & Importance}- Co-ordination-Meaning, Nature & Principles of Co-ordination.

Module-VI: Inculcation of soft skills

04 Hours

1. Assuming that you are a General Manager of a company how do you handle a situation where an organization faces unexpected disturbances.
2. Being a leader compose a Motivational Speech to the subordinates in the organization

Skill Development Activities:

- 1) Collect the Photographs and Bio-data of any three contributors to management thoughts.
- 2) Visit any business organization in your area and collect information of types of planning adopted by them.
- 3) Prepare organizational chart of any establishment of your choice.
- 4) Describe the feedback control system followed by the organization in your area.

Books for Reference:

1. Anne Stephen-Event Management-HPH
2. H.R. Appannaiah, G. Dinakar & H.R. Ramanath-Principles of Management-HPH
3. Knootz. H & O' Dannel- Essentials of Management- Mc Graw Hill
4. Prasad. L.M-Principles of Management- Sulthan chand publication
5. Shashi. K. Gupta-Principles of Management-HPH

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I-SEMESTER

Bachelor in Commerce (B.Com)

(5 Hours of per Week)

Course Code: (B.Com. Core :I.5)

PRINCIPLES OF MARKETING

Course Objectives: To provide conceptual understanding and latest marketing developments and practices

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussions, Student Presentations and Field Work.

Course Inputs

Module-1 : Introduction to Marketing 15 Hours
Meaning, Definitions of Market, Marketing and Process of Marketing, Elements of Marketing Mix

Module-2: Consumer Behavior and Market Segmentation 18 Hours
Consumer Behavior - Meaning - Determinants of Buyer Behavior - Maslow's Hierarchy of Needs-Market Segmentation - Meaning, Definition and Importance of Market Segmentation, Strategies of Market Segmentation.

Module-3 : Product and Pricing 17 Hours
Product: Meaning, Definition of a Product, Product Mix, Product Life Cycle, Branding, Packaging and Labeling [Only Meaning and Characteristics]. Pricing: Meaning, Factors influencing Pricing Decisions, Pricing Policies and Strategies.

Module-4 : Channels of Distribution and Promotion 16 Hours
Channels of distribution - Definition, Need, Types, Selection and Decline of Channels, Factors Affecting Channels. Promotion - Meaning, Importance of Promotion, Advertising - Meaning Media Selection, Advertisement Copy. Sales Promotion, Public Relation, and Direct Selling [Only Meaning and Importance]

Module-5 : Recent Trends in Marketing 10 Hours
E- Marketing, - Tele Marketing, M-Business, Relationship Marketing, - Green Marketing - Relationship Marketing - Retailing - Concept Marketing and Virtual Marketing.

Module-6 : Inculcation of Soft Skills 04 Hours
1. Develop an advertisement copy for a product of your choice.
2. Prepare a questionnaire for collecting information regarding consumer Behavior towards Fast Moving Consumer Goods of your choice.

Skill Development Activities

1. Identify the product of your choice and describe in which stage the product life cycle it is positioned.
2. Suggest strategies for development of a product.
3. Prepare charts for distribution network for a product of your choice.

Books for Reference:

1. Philip Kotler and Gary Armstrong, Principles of Marketing
2. Gandhi J.C., Marketing Management
3. Pillai R.S.N and Bhagwathi, Modern Marketing
4. Neelamegham, Marketing in India
5. Anitha H.S., Marketing Management.
6. Reddy P.N. and Appannaiah, Essentials of Marketing Managements
7. Anitha H.S., Emerging Dimensions in Marketing.
8. Rajan and Nair, Marketing

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I-SEMESTER

Bachelor in Commerce (B.Com)

(5 Hours of per Week)

Course Code: (B.Com. Core : I.5) **FINANCIAL MARKETS AND SERVICES**

Course Objectives: To equip students to understand the Financial Markets and their services.

Pedagogy: Combination of lectures, assignments and group discussions.

Course Inputs

20 Hours

Module-1. : Financial Markets

Primary Market - Meaning - Features - Players of Primary Market - Instruments in Primary Market (Names)- Merits and Demerits of Primary Markets; Secondary Market - Meaning - Structure - Functions - Trading and Settlement System of Stock Exchange Transactions - Players in the Stock Market- Merits and Demerits of Stock Markets - Reforms in Stock Market - OTCEI and NSE - Origin - Function - Merits - Demerits.

13 Hours

Module-2. Banking system

Functions of Commercial Banks - primary, subsidiary and miscellaneous - Technique of Credit Creation - Investment Policy of Banks.

12 Hours

Module-3. Regulatory system

Reserve Bank of India - functions - instruments of credit control-SEBI - objectives and functions.

Module-4. Non-Banking Financial Intermediaries

15 Hours

Investment & Finance Companies - Merchant Banks - Hire Purchase Finance - Lease Finance - Housing Finance - Venture Capital Funds and Factoring.

Module-5. Mutual Funds

16 Hours

Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes - Money Market-Mutual Funds - Private Sector Mutual Funds - Evaluation of the performance of Mutual Funds -Functioning of Mutual Funds in India.

Module-6. Inculcation of Soft Skills

04 Hours

1. Visit a Nationalised Bank and Prepare a proposal for availing short term and long term loans
2. Visit a stock market in your area and write a report on trading methods.

❖ Skill Development Activities

1. Procedure and documents required to open a Demat account
2. Visit any development bank offering mutual fund schemes and collect information
3. Collect recent information of RBI monetary policy
4. Visit an institution offering merchant banking services and collect information regarding services
5. List name of venture capital companies

Books for reference

1. Financial markets and services ; E. Gordon , K. Natarajan ,HPH
2. India financial system - theory and practice ; Khan M.Y., Tata McGraw Hill
3. Monetary planning of India ; Gupta S.B., S. Chand
4. RBI bulletin

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Bachelor in Commerce (B.Com)

II- SEMESTER

(5 Hours per Week)

Course Code: (B.Com. Core : II.3) ADVANCED FINANCIAL ACCOUNTING

Course Objectives: To acquaint the students with the basic principles of Financial Accounting.

Pedagogy: Combination of lectures, assignments and group discussion

✓ **Module-1: Royalty Accounts, Excluding Sublease** **18 Hours**

✓ **Module-2: Hire Purchase Accounting including Repossession** **18 Hours**

✓ **Module-3: Departmental Accounts** **18 Hours**

✓ **Module-4: Branch Accounts** **18 Hours**

Preparation of Accounts in the Books of Head Office only including
Preparation of Trading and Profit and Loss Accounts for Verification.

1. Branch which deals in Cash and Credit Sales, and
2. Branch which Receives Goods at Invoice Price (excluding Stock and Debtors System- incorporation Entries-Foreign Branches)

✓ **Module-5: Human Resource Accounting:** **04 Hours**
Definition, Objectives, Methods, Advantages and Limitations.

✓ **Module-6 : Inculcation of Soft Skills:** **04 Hours**

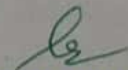
- a) Collect information from the Annual Reports of three PSUs where Human Resource is shown as asset in their Balance Sheets.
- b) Prepare the royalty agreement for the following relationships
 - i). Manufacturer and Patentee.
 - ii) Landlord and Tenant.
 - iii) Author and Publisher.

Skill Development Activities:

1. Draft hire purchase agreement .
2. Collect the copies of hire purchase agreements.
3. Draft a layout structure of Departmental stores.
4. List out the basis of allocation of common expenses among different departments.

References:

1. Anil Kumar and others, Financial Accounting
2. Iyengar S.P., Advanced Accounting
3. Raman B.S., Financial Accounting 1 and 2
4. Shukla M.C., T.S. Grewal and S.C. Gupta, Advanced Accounting


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II- SEMESTER

Course Code: (B.Com. Core : II.4) HUMAN RESOURCE MANAGEMENT

Course Objectives: The objective of the course is to expose the students to the various aspects of human resources development strategies

Pedagogy: Class room Lectures, Assignments and Presentations.

Course Inputs

Module-I: Human Resource Management

16 Hours

Meaning, Definition, Nature, Scope, Managerial and Operative Objectives, Evolution and Development of Human Resource Management, Role of Human Resource Manager and Responsibilities of Human Resource Manager.

Module-II: Human Resource Planning and Development.

12 Hours

Meaning, Importance and Need for Human Resource Planning, Benefits of Human Resource Planning.

Meaning and Definition and Features of HRD, Need, Objectives and Functions of HRD.

Module-III: Job Analysis and Job Design.

16 Hours

Job Analysis, Concepts, Objectives, Significance, Process of Job Analysis, Techniques of Job Analysis, Job Description, Job Specification, Job Design.

Module-IV: Recruitment and Selection.

16 Hours

Recruitment-Need for Recruitment, Techniques, Sources-Internal and External Sources and Modern Methods-Process of Recruitment, Recruitment Policy, Selection, Steps in Selection Process, Test and Interviews, Types, Placement and Induction.

Module-V: Employee Training.

16 Hours

Need and Importance / Objectives, Types and Methods of Training, Benefits and Training, Designing Training Programme, Executive Development Programme-Need and Techniques. Meaning of Performance Appraisal, Need, Objectives and Steps in Performance Appraisal.

Module-VI: Inculcation of Soft Skills.

04 Hours

- Visit any organization in your area and write the methods of selection and recruitment process of Employees adopted by that organization.
- Visit any organization and write the steps adopted in that organization for performance appraisal of employees.

Skill Development Activities:

- Visit any industry and give brief note on Human Resource Planning.
- Visit any training and Write brief note on the same.
- Conduct an IQ test and affix summary to the record.

Reference Books:

- Gupta C. B., Human Resource Management, Sultan Chand and Sons.
- Edwin Flippo, Principles of Personal Management, McGraw Hill.
- Kanka, Human Resource Management, Sultan Chand Publication.
- Prasad L M, Human Resource Management, Sultan Chand and Sons.
- Subbarao P., Human Resource Management, Himalaya Publishing House.

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Bachelor in Commerce (B.Com)

II- SEMESTER

(5 Hours per Week)

Course Code: (B.Com. Core : II.6) LAW AND PRACTICE OF BANKING

Course Objective: To enable the students to understand the Laws of Banking Operations and practical functioning of the Banks.

Pedagogy: A Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Course Inputs

Module 1: Banker and Customer

16 Hours

Definition of Banker and customer, Relationship between banker and customer- primary and secondary, Banker's rights and obligations.

Module 2: Customer and account opening procedure

16 Hours

Types of accounts- account opening procedure (KYC norms) ; Special types of customers- Minor, joint account, HUF, Partnership account, joint stock company (public and private), Non Resident Indian account, Registered and unregistered societies and clubs- precautions to be taken by the banker while opening and operating the accounts.

Module 3: Negotiable Instruments

16 Hours

Meaning of negotiable instrument, definition, essentials- Kinds of negotiable instrument-Promissory Note, Bill of Exchange and Cheque- Meaning, Definition, Essentials of valid cheque, types, crossing of cheque- types of crossing, material alteration and endorsement- types of endorsement.

Module 4: : BANKING OPERATIONS

18 Hours

Collecting Banker: Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker

Paying Banker: Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques.

Lending Operations: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

Module 5: Technology in Banks

10 Hours

Internet banking, ATM, E- banking, core banking, online banking, Tele banking- Meaning and operation.

Module 6: Inculcation of soft skills

04 Hours

1. Prepare a write up on Electronic fund transfer- NEFT and RTGS used in Nationalised Commercial Banks.
2. Report the Procedure and Provisions adopted by nationalized bank for lending education loan.

Skill Development Activities

1. Collect and fill in the account opening form, pay-in-slip and withdrawal slip.
2. Draft a proforma of a cheque and showing different types of crossing.
3. Visit a nearest ATM and report procedure for using ATM cards.

Books for Reference

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalaya publishing house.
2. S. P. Srivastava ; Banking Theory & Practice, Anmol Publications
3. Reddy and Appannaiah; Law and practice of banking, Himalaya publishing house.
4. Tandon M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations; SHBP.
7. Kothari N. M: Law and Practice of Banking.

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REGISTRAR

DAVANGERE UNIVERSITY

Bachelor in Commerce (B.Com)

(5 Hours per Week)

II- SEMESTER

Course Code: (B.Com. Core : II.5) MARKET AND COST BENEFIT ANALYSIS

Course Objectives: To acquaint students in finding business solutions for decision making

Pedagogy: Class room Lectures, Assignments and Presentations.

Course Inputs

Objective: Module 1. Demand and supply analysis: Demand – meaning, law of demand, elasticity of demand, determinants of demand, demand forecasting – methods & problems; Supply- law of supply and determinants of supply **15 Hours**

Module 2. Cost analysis and profit planning : Economies of scale, cost – meaning, types – explicit and implicit cost, incremental cost, opportunity cost, TC, AC, MC, FC, VC - behaviour in short and long run (equations, problems); BEP – meaning, chart, problems on unit and value method, margin of safety **18 Hours**

Module 3. Market analysis and pricing decisions; Types of competition – meaning and features of perfect and imperfect (monopoly, monopolistic, oligopoly) competition ; Pricing – determinants and methods – cost plus pricing, target pricing, marginal cost pricing, product line pricing, price bidding, new product pricing, pricing over PLC **18 Hours**

Module 4 . project planning; Meaning –stages of capital budgeting, components, techniques, simple problems **15 Hours**

Module 5 . linear programming ; Meaning, characteristics, methods, problems on graphical method **10 Hours**

Module-6 : Inculcation of Soft Skills **04 Hours**

1. Forecast the sales of a firm of your choice considering the sales data of past five years.
2. Prepare a comparative report of pricing behaviour of 3 firms and comment.

Skill Development Activities

1. Give specific examples of - explicit and implicit cost, incremental cost, opportunity cost, social cost, direct and indirect cost, sunk cost
2. Compute BEP of a business unit
3. Identify monopoly industries in public and private manufacturing and service sectors

Books for reference

1. Varshney and Maheshwari ; S.Chand : Managerial Economics
2. S. Shankaran : Managerial Economics
3. P.N. Reddy and Appannaiah ; HPH : Managerial Economics
4. P.C. Thomas : Managerial Economics

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PAPER- II: ENVIRONMENTAL SCIENCE

Unit 01:

60Hrs

- Environment : Definition
- Scope and Importance, Need for the Public Awareness.

02hrs

Unit 02:

- Renewable and Non Renewable Natural Resources
- Water Resources: Merits & Demerits, Dams Benefits and Problems
- Forest Resources: Deforestation, Mining & Effects of Forest
- Energy Resources: Renewable and Non Renewable Energy & Use of Alternate Energy.
- Land Resources: Soil Erosion, Desertification & Land Degradation.

10hrs

Unit 03:

- Ecosystem : Balanced Ecosystem & Functions of Ecosystem
- Producers, Consumers & Decomposers
- Energy Flow in Ecosystem , Food Chain & Food Web
- Ecological Pyramids, Characteristics , Structure and Function of Forest Ecosystem
- Characteristics , Structure and Functions of aquatic Ecosystem
- Examples for Aquatic and Terrestrial Ecosystem

10hrs

Unit 04:

- Biodiversity Introduction and Definition
- Types of Biodiversity , Genetic , Species and Ecosystem Biodiversity
- Hotspots of Biodiversity and Types of Biodiversity
- Threats to the Biodiversity, Endangered and Endemic species of India
- Conservation of Biodiversity , Role of Individuals and Peoples
- In-situ and Ex-situ Conservation of Biodiversity

12hr

Unit 05:

- Environmental Pollution : Introductuion , Definition and Pollutants
- Water Pollution and Land Pollution
- Noise Pollution and Public Health Aspects
- Air Pollution and Their Effects on Biodiversity

12hrs

Unit 06:

- Current Environmental Issues of Importance
- Climate Change and Global Warming
- Effects, Urbanization, Automobile Pollution , acid rain , Ozone Layer Depletion
- Rain Water Harvesting and Water Shed Management
- Public Awareness about the Environment

08hrs

Unit 07:

- Population Growth and population Expulsion
- Environment and Human Health , Disease AIDS
- Human Rights, Environmental Protection and Role of Government

03hrs

Unit 08:

- Visit to a Local Area (River , Forest & Grassland)
- Visit to Local Polluted Area (Urban, Rural, Industry & Agriculture)
- Study of Simple Ecosystem (Pond, River ,Hill Slopes Etc.)

03hrs


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GRADUATE PROGRAMME
Bachelor's Degree
CBCS

SUBJECT: CONSTITUTION OF INDIA
(Compulsory paper)

Revised for the Year 2016-17 and onwards

I.A. Marks: 20
Exam Marks: 80
Total Marks:100

Teaching Hours:4 Hours per week

- Module-1 : Framing of the Indian Constitution
- Module-2 : Principles of Indian Constitution
- i) The Preamble to the Constitution
 - ii) Fundamental Rights and Duties.
 - iii) Directive Principles of State Policy
 - iv) Methods of Amendment to the Constitution
- Module-3 : Union Government
- i) Parliament: Composition and Functions – Rajyasabha and Lok sabha
 - ii) Executive: Prime Minister – Cabinet-President of India-Vice President.
 - iii) Judiciary: Supreme Court of India – Judicial Review.
- Module-4 : State Government
- Legislature: Vidhana Sabha – Vidhana Parishad: Composition, Powers and Functions.
- Executive: Governor and Council of Minister: Chief Minister
- Judiciary- High Courts
- Module-5 : Local Self Government
- Rural and Urban Government: 73rd and 74th Amendments.

References:

- 1 Busu D.D, (2015) Introduction to Constitution of India, 20th Edition.
- 2 Jayapalan N, (1998) Constitutional History of India, Atlantic Publishers and Distributors (P) Limited.
- 3 Lingaraj B.S. (2009) Constitution of India, A Road to Social Revolution, Maheshwari Publication.
- 4 Pandey J.N. (2012) Constitutional Law of India, Central Law Agency.
- 5 Pylee M.V., Indian's Constitution.
- 6 Rajashekhar H.M., Understanding Indian Constitution.
- 7 Brijkishore Sharma, Introduction to the Constitution of India.
- 8 ಶ್ರೀಮತಿ ಪಿ.ಬಿ. ಪದ್ಮಶ್ರೀ 'ಭಾರತ ಸಂವಿಧಾನ – ಎರಡು ಸಂಪುಟಗಳು (2007), ಮನೆ ಸಂಖ್ಯೆ 47, ಸಿ.ಹೆಚ್.ಬಿ. ಕಾಲೋನಿ, ಹುಬ್ಬಳ್ಳಿ

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1. (Dr. Hiregoudar G.C.)
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CG ವಾಣಿಜ್ಯ
3. S. Siddeswarai

(2016-17)

I Semester

Bachelor of Commerce and Management
English Language

4Hrs/Week

Max: 80 Marks

Prose

1. Oscar Wilde - "The Model Millionaire" (Audio www.youtube.com/watch?v=gKOO8psgMrw) (Video www.youtube.com/watch?v=8AqvJujfRB81)
2. Ambai (C.S. Lakshmi) - "The Yellow Fish"
3. Bertrand Russel – "The Functions of a Teacher" (from *The Basic writings of Bertrand Russel*, NY: Routledge, 2009)
4. Vandana Shiva - "The Chipko Women's Concept of Freedom" (From *Ecofeminism* by Maria Mies and Vandana Shiva, London: Zed books, 1993)
5. Ramachandra Guha – "What 's Left Of Nehru"

Poetry:

1. Robert Frost - " Stopping by woods on a snowy evening"
2. Langston Hughes - "The Negro Speaks of Rivers" www.poemhunter.com
3. Meena Kandaswamy - " Aggression"
4. A.K.Ramanujan - "Self portrait" www.poemhunter.com
5. Kutti Revathi - "Face to Face" (from *Wild Girls Wicked Words* trans Lakshmi Holmstorm)

Workbook: English Language Practice

Units 1-4


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(2018-2019)

II Semester

Bachelor of Commerce and Management
English Language

4Hours/week

Max: 60 Marks

Poetry:

1. Marianne Moore --- "Silence" (from Faber book of Modern Verse)
2. Anne Blanchard - "Sonnet To Pain"
3. Wilfred Owen - "Anthem for Doomed Youth"
4. Robert Graves - "In Broken Images"
5. Sukirthrani - "Nature's Fountainhead" (from Wild Girls Wicked Words)

Prose:

- | | |
|----------------------|--------------------------|
| 1. G.K.Chesterton - | "A Defense of Nonsense" |
| 2. Bertrand Russel- | "Emotion and Discipline" |
| 4. Indira Goswami - | "The Journey" |
| 5. Ismat Chughtai. - | "Chauthi Ka Jaura" |
| 6. George Orwell - | "Reflections on Gandhi" |

Workbook: English Language Practice

Units 5-8

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Davangere University
Shivangotri, Davangere-577002

Subject : Hindi Language

For : B.Com., B.B.M.

2016-17, 2017-18 , 2018-19,

I – SEMESTER

Course Code:

Prose , Grammar and Translation

(4 Hours per week)

Texts :

1. **Collection of Prose** : **“Sahitya Sarovar”** By Dr.S.R. Naidu ,
Pragathi Samsthan, H-601, Friends Apartments, Delhi-110092
Omissions (Deleted) in the text : Yash Pal, Phaneeshwaranath Renu.
2. **Grammar** : Varnamala, Vikari shabd- Sanjna:- Paribhasha aur Bhed,
Sarvanam:- Paribhasha aur Bhed, Visheshan:- Paribhasha aur
Bhed, Kriya:- (Sakarmak, Akarmak), Ling. Vachan, Karak,
Sandhi.
3. **Translation** : Terminology from **Vanijya Hindi** by A.V Narti.
(From **English /Kannada to Hindi** and
Hindi to English/Kannada)

II – SEMESTER

Course Code:

Prose, Grammar and Translation

(4 Hours per week)

Texts :

1. **Collection of Poems** : **“Sahitya Sarovar”** By Dr.S.R. Naidu ,
Pragathi Samsthan, H-601, Friends Apartments, Delhi-110092
Omissions (Deleted) in the text : Kabir, Surdas(Bhramara Geet), Sachhidanand Hiranand
Vatsayan “Agnaya”, Sarveshwar Dayal Saxena, Dushyanth
Kumar.
2. **Grammar** : Avikari Shabd-Kriya Visheshan : Paribhasha aur Bhed,
(Samuchhayabodhak , Vismayadibhodhak, Sambandhsuchak),
Kaal, Vachya aur Prayog, Samas.
3. **Translation** : Commercial Passage from English / Kannada to Hindi and
Hindi to English / Kannada

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DAVANGERE UNIVERSITY

I SEMESTER B. COM./B.B.M SANSKRIT LANGUAGE

SUB.CODE-12CA/12MA-02.

FOR THE YEAR 2016-2017

SYLLABUS

Under Choice Based Credit System (C B C S)

Title of the Course: Sanskrit Vanijya Vahini - Prose, Grammar and Translation

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|---|----|
| 1. पद्य भागः→ मेघदूतम् (पूर्वमेघ) कालिदास कृत | 34 |
| 2. संस्कृत प्रश्नोत्तराः। | 08 |
| 3. कांप्रहेन्सन् । | 06 |
| 4. उक्तिनां अर्थ विवरणम् → | 07 |
| 1 विद्या ददाति विनयम्। | |
| 2 .जननी जन्म भूमिश्च । | |
| 3. सर्वे गुणाः कांचन माश्रयन्ति । | |
| 4 संघेः शक्तिः कलौ युगे । | |
| 5. अनुवाद→- संस्कृत → कन्नड। | 10 |
| 6. व्याकरण भागः→ | 15 |
| <hr/> | |
| 1) सर्वनाम- तद्, एतद्, किम्, युष्मद्, अस्मद् । | |
| 2) क्रियापदाः- लट्, लिट्, लङ् लकाराः (परस्मैपद) | |
| 3) सन्धि प्रकरणम् -स्वर सन्धि-सवर्णदीर्घ सन्धि, यण्सन्धि, गुणसन्धि, वृद्धिसन्धि । | |
| 4) अव्ययाः- त्वान्ताव्यय, तुमन्ताव्यय, ल्यबन्ताव्यय । | |
| 5) व्याकरण विशेषाः- तृतीयकारक, चतुर्थकारक, पंचमकारकाः | |

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Principal

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3

DAVANGERE UNIVERSITY
SECOND SEMESTER B COM./B.B.M SANSKRIT LANGUAGE
SUB.CODE-12CB/12MB-02.
FOR THE YEAR 2016-2017
SYLLABUS

Under Choice Based Credit System (C B C S)

Title of the Course: Sanskrit Vanijya Surabhi - Prose, Grammar and Translation

(SEMESTER SCHEME)

- | | |
|---------------------------------------|----|
| 1. गद्य भाग→ हितोपदेशे → मित्रलाभम् । | 32 |
| 2. संस्कृत प्रश्नोत्तराः। | 08 |
| 3. वैयक्तिक पत्र लेखन । | 08 |
| 4. कथा रचना→ [पंचतन्त्रे दशकथाः] | 08 |
| 5. प्रबन्ध रचना → | 08 |
| 1) गणकयन्त्रम् । | |
| 2) रामायण कथा । | |
| 3) आधुनिक अर्थनीतिः । | |
| 4) ग्रन्थालयः । | |

6. व्याकरण भागः→

16

अ) सर्वनाम-तद्, एतद्, किम्, युष्मद् .

आ) सन्धि प्रकरण-व्यंजन सन्धि-श्रुत्, जश्त् अनुनासिक विसर्ग ।

इ) क्रियापदाः-लोट, लृट्, विधिलिङ् ।

ई) अव्ययाः-त्वन्ति, तुमन्ति, ल्यबन्ति ।


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Objectives: To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

Pedagogy: Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

Module-1: ISSUE OF SHARES AND DEBENTURE: (16 Hours)

Introduction, Meaning, and Types of Shares and Share Capital – Issue of Shares, Allotment of Shares, Calls on Shares, Calls-in-Arrears, Calls in Advance, Forfeiture of Shares, Problems on Issue of Shares, Forfeiture and Reissue of Shares and Pro-rata Allotment.

Debentures: Meaning, Definition, Types, Difference between Shares and Debentures.

Module-2: VALUATION OF SHARES AND GOODWILL: (16 Hours)

Need for valuation of Equity Shares, Fully paid and partly paid shares-Net Asset Method- Yield Method-Fair Market Value Method.

Valuation of Goodwill: Meaning, Need, Average Profit Method, Super Profit Method, and Capitalization Method.

Module-3: PREPARATION OF FINANCIAL STATEMENT OF COMPANY: (16 Hours)

Introduction, Meaning, Objectives, Types, Importance and Limitations of Financial Statements, Preparation of Financial Statements of a Company (Format as per Schedule III of Companies Act, 2013) in Vertical Format with Notes (excluding Publishing and Hotel Companies).

Module-4: INTERNAL AND EXTERNAL RECONSTRUCTION: (10 Hours)

Meaning, Need, Objectives of Internal and External Reconstruction - Differences between Internal and External Reconstruction- Problems on Internal Reconstruction only.

Module-5 : LIQUIDATION OF COMPANY: (10 Hours)

Meaning, Types of Liquidation, Preparation of Liquidators Final Statement of Account.

Module-6 : RECENT DEVELOPMENTS IN ACCOUNTING: (08 Hours)

Value Added Statements, Economic Value Added, Environmental Accounting, Commitment to Environment, Brand Accounting, International Accounting, Creative Accounting, Responsibility Accounting, Inflation Accounting (Concept only).

Module-7: SKILL ORIENTATION: (04 Hours)

1. Types of Loans, Rate of Interest and Documents demanded by the Banks in the process of sanctioning loans.
2. Recent Internal Reconstruction in India with reference to Case Studies.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect of Share Application Form, and Prospectus of any Organisation.
2. Collect the Financial Statements of Joint Stock Company.
3. Preparation of Liquidators Final Statements of Accounts with imaginary figures.

REFERENCE BOOKS:

1. Anil Kumar – Financial Accounting, HPH.
2. Arulandam & Raman – Corporate Accounting – II.
3. Dr. S.N. Maheswari - Financial Accounting.
4. S.P. Jain & K.L. Narang – Corporate Accounting.
5. R.L. Gupta – Advanced Accounting, Volume II, Jain Book Depot.
6. B.S. Raman – Corporate Accounting, United Publications.

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III-SEMESTER

Course Code: B.Com. Core: 3.4) **LAW & PRACTICE OF INCOME TAX-I**

Objectives : To enable the students to grasp the legal provisions and practical aspects of Income Tax Act 1961.

Pedagogy : Combination of class room lectures, case laws, group discussion, Assignments, Seminar presentation, Soft Skills, and Field work.

Note : This subject should be taught with reference to the provision of Income tax Act 1961 as Amended up to date.

Module-1: INTRODUCTION TO TAXATION: (06 hours)

Meaning of Tax, Characteristics and objectives of Taxation, Types of Taxes-Direct and Indirect Taxes only, Advantages and Disadvantages of Direct and Indirect Taxes.

Module-2: BASIC CONCEPTS OF INCOME TAX ACT: (08 hours)

Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes under Section 10.

Module-3: RESIDENTIAL STATUS & INCIDENCE OF TAX: (10 hours)

Determination of Residential Status of an Individual, Computation of Gross Total Income of an Individual on the basis of Residential Status (Theory & Problems)

Module-4: INCOME FROM SALARIES: (20 hours)

Meaning of Salary, Definition of Salary u/s 17 (1), Allowances, Perquisites, Provident Fund, Retirement Benefits, Deductions and Problems on Computation of Taxable Salary.

Module-5: INCOME FROM HOUSE PROPERTY: (16 hours)

Basis for charge, Deemed owner, Annual Value, Determination of Annual Value, Deductions from Annual Value - Problems on Computation of Income from House Property.

Module-6: DEDUCTIONS UNDER SECTION 80: (16 hours)

Deductions under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80ddb, 80E, 80G, 80GG 80TTA and 80U (Problems on 80C and 80G only).

Module-7: SKILL ORIENTATION: (04 hours)

1. Prepare a salary statement showing taxable salary of at least 5 employees of any Organisation you visited.
2. As a Tax Practitioner, advise an individual regarding tax savings scheme.

SKILL DEVELOPMENT ACTIVITIES:

1. Prepare a chart showing the list of Direct and Indirect Taxes.
2. Prepare a chart showing meaning of salary for different purposes.
3. Collect Form No 16 of an employee and paste it

REFERENCE BOOKS:

1. Mehrotra H.C and Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

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III-SEMESTER

Bachelor in Commerce (B.Com)

(5 Teaching hours per Week)

Course Code: B.Com. Core: 3.5

CORPORATE LAW

Objectives: To familiarizes the students with elements of Company Law along with the role of Company Secretary.

Pedagogy: Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

Module-1: INTRODUCTION TO COMPANY: (10 hours)

Meaning, Definition -Features- Advantages and Disadvantage- Kinds of Companies- High Lights of Companies Act 2013.

Module-2: A) FORMATION OF JOINT STOCK COMPANY: (24 hours)

Stages involved in the formation of a Company (in brief):

- Promotion Stage : Meaning of Promoter-Position and Functions of Promoter,
- Incorporation Stage- Meaning, Procedure for Incorporation-Basic Documents- Memorandum of Association, Articles of Association, Prospectus and Statement in Lieu of Prospectus- Meaning-Importance and Contents- Distinction between Memorandum of Association and Articles of Association.
- Capital Subscription Stage. d) Business Commencement Stage.

B) FORMATION OF GLOBAL COMPANY:

Meaning - Types - Features and Legal Formalities.

Module-3: MANAGERIAL PERSONNEL OF A COMPANY : (16 hours)

Directors and Company Secretary-Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities and Removal. CSR Committee.

Module-4: CORPORATE MEETINGS: (16 hours)

Meaning, Types of Meetings, Board of Directors, Statutory Meeting, Annual General Meeting and Extra-ordinary General Meetings-Provisions and Procedures for conducting Meeting-Agenda, Quorum, Resolutions, Minutes, Proxy and Requisites of a Valid Meeting.

Module-5: WINDING UP OF COMPANY: (10 hours)

Meaning, Modes of Winding up, Official Liquidator and his Duties, Provisions applicable to every mode of Winding up.

Module 6: SKILL ORIENTATION: (04 hours)

You are being the Secretary of a Company:

- Draft a notice to convene Annual General Meeting.
- Prepare Letter of Allotment /Regret along with the basis of allotment.

SKILL DEVELOPMENT ACTIVITIES:

- Collect and fill De-mat account opening form and prospectus-cum-share application form.
- Draft a Memorandum of Association.
- Draft Resolutions of various Meetings.

REFERENCE BOOKS:

- S.N. Maheshwari - Elements of Corporate Law
- Balachandran - Business Law for Management
- M.C. Kuchal - Company Law and Secretarial Practice
- N.D. Kapoor - Elements of Company Law
- Sherlekar - Company Law and Secretarial Practice
- Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice

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III-SEMESTER

Course Code: B.Com. Core: 3.6 COMPUTER CONCEPTS FOR COMMERCE

Objectives: To enable the students to learn the fundamentals of computer and its application to the business.

Pedagogy: Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

Module-1: COMPUTER CONCEPTS:

Introduction, Meaning, and Evolution of Computers-History-Generation – Classification of Computers: Digital, Analog, Hybrid, Mini, Micro, Mainframe, Super Computers, General and Specific Computers, Personal Computers, Palm Computer, Laptops and Desktops. Application of Computer in Business and Office Environment and other Areas.

Module-2: PERIPHERAL DEVICES:

Block Diagram of a Digital Computer System and Functions of each Block; Input and Output Devices, Keyboard – Mouse – Scanner – Joystick – OMR – MICR-OC -Bar Code Reader, Modem –Printer-Types of Printers - Web-Camera – Digital Camera-IPod- Visual Display Unit - CRT and LCD (Projector).

Module-3: COMPUTER MEMORY:

Main Memory / Primary Memory-RAM and ROM, EPROM-EEPROM - PROM, Secondary Memory-Floppy Disk, Hard Disk, CD-ROM, and Pen Drive – Cache Memory.

Module-4: COMPUTER SOFTWARE:

Meaning of Software –Classification of Software: System Software –Application Software-Operating System: Meaning and Functions of Operating System-Programming Languages: High Level Language, Low Level Language - MS-DOS: Meaning of MS-DOS - Meaning of Command – Types of Commands.

Module-5: MS-WORD:

Meaning and Features, Advantages, Basic Operations, Opening Document Creating, Saving, Formatting, Spell Check, Alignment, Table Creation, Mail Merge (Theory only), Shortcut Keys.

Module-6: MS-EXCEL:

Meaning and Features of Electronic Spread Sheet- Advantages, Managing Work Books, Create, Open, Save and Close, Basic Formulas, Using Mathematical Functions, Inserting Rows and Columns, Moving Worksheets- Charts.

Module-7: SKILL ORIENTATION:

MS-Word: Preparation of Formal and Informal Letters, Table Creation, Report Making, etc. MS-Excel: Procedures, Preparation, and Execution of different Spread Sheets in Computer Lab like Admission Process, Marks Card, Salary Statement, Electricity Bill, Simple and Compound Interest, Income Tax Calculation, Area and Circumference of a Circle, Triangle and Rectangle, Commission payable.

SKILL DEVELOPMENT ACTIVITIES:

1. DOS COMMANDS: Basic Internal and External Commands: DATE, TIME, DIR, COPY, DEL, REN, XCOPY, FORMAT, EDIT, MD, RD.
2. MS-WORD: Letter Writing, Visiting Cards and Mail Merge Practical.
3. MS-EXCEL: Preparation of Marks Statement, Salary Statement, Electricity Bill, etc.

REFERENCE BOOKS:

1. Rajaram V., Fundamentals of Computers, S. Chand and Co.
2. Sanjay Saxena, A First Course in Computers, Vikas Publishing House.
3. Sudalaimuthu S. and Anthony Raj., Computer Application in Business, Himalaya Publishing House.
4. Dr. Saha, K.B. Manjunath and Dr. T. Jayanna, Computer Fundamentals and Technology, Himalaya Publishing House.

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IV- SEMESTER

Bachelor of Commerce (B.Com)

Course Code: B.Com: 4.3

(5 Teaching hours per Week)

CORPORATE ACCOUNTING - II

Objectives: To enable the students to understand the principles and procedures of preparing Financial Statements of different Corporate Entities.

Pedagogy: Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills, and Field work.

Module-1: FINANCIAL STATEMENTS OF LIFE INSURANCE COMPANIES: (16 Hours)
Meaning, Definition and Features of Life Insurance Company, Preparation of Revenue Account and Balance Sheet in vertical Formats with Schedules and Preparation of Valuation of Balance Sheet.

Module-2: FINANCIAL STATEMENTS OF GENERAL INSURANCE COMPANIES: (18 Hours)
Meaning, Definition, Features and Types of General Insurance Company, Preparation of Revenue Account, Profit and Loss Account and Balance Sheet of Fire, Accidents, and Marine Insurance in vertical Formats Schedules.

Module-3: FINANCIAL STATEMENTS OF BANKING COMPANIES: (18 Hours)
Preparation of Profit and Loss and Balance Sheet under New Regulations in Vertical Format with Schedules.

Module-4: FIRE CLAIMS: (10 Hours)
Introduction-Need-Loss of Stock Policy-Steps for ascertaining Fire Insurance Claim-Treatment of Salvage-Average Clause-Computation of Fire Insurance Claim (excluding Stock of Normal and Abnormal items).

Module-5: INFLATION ACCOUNTING: (14 Hours)
Meaning-Definition-Need-Importance-Objectives-Merits and Demerits-Problems on Current Purchasing Power Method (CPP) and Current Cost Accounting Method (CCA)

Module-6: SKILL ORIENTATION: (04 Hours)
1. Prepare Final Accounts & Balance Sheet of an Insurance Company you visited or any reported Cases.

2. Prepare Final Accounts & Balance Sheet of Banking Company, you visited or any reported Cases.

SKILL DEVELOPMENT ACTIVITIES:

1. Ask the students to visit the nearest General Insurance Company to collect different forms, Medi-claims, fire, accident, etc.
2. Preparation of different schedules with reference to final accounts of Banking Companies
3. Preparation of financial statement of Life Insurance Company.
4. Preparation of financial statement of General Insurance Company.

REFERENCE BOOKS:

1. Anil Kumar – Financial Accounting, HPH.
2. Arulandam & Raman – Corporate Accounting – II.
3. Dr.S.N. Maheswari - Financial Accounting.
4. S.P. Jain & K.L. Narang – Corporate Accounting.
5. R.L.Gupta – Advanced Accounting, Volume II, Jain Book Depot.
6. B.S.Raman – Advanced Accounting.
7. Dr. Saha and Venkatesh Babu S – Banking and Insurance Company Accounts -HPH

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Course Code: B.Com: 4.4 **LAW & PRACTICE OF INCOME TAX-II**

Objectives: To enable the students to grasp the legal provision and practical aspects of Income Tax Act 1961..

Pedagogy: Combination of Class-room lectures, Case studies, Group Discussion Seminar Presentations, Soft Skills, and Field work.

NOTE: This subject should be taught with reference to the provision of Income Tax Act 1961 as Amended up to date

Module 1: PROFITS AND GAINS OF BUSINESS OR PROFESSION: (16 hours)
Meaning of Business and Profession, expressly allowed expenses, Disallowed expenses, Allowable losses, Problems on computation of income from business (Sole Trader only), Problems on computation of income from profession (Medical Practitioner, Advocate and Chartered Accountant).

Module-2: INCOME FROM CAPITAL GAINS: (18 hours)
Basis for charge, Capital assets, Types of capital assets, Transfer, Cost of acquisition and cost of improvement, Exemption under section 54, 54B, 54EC and 54F, Computation of taxable capital gains (including exempted capital gains)

Module 3: INCOME FROM OTHER SOURCES: (16 hours)
Incomes taxable under this Head, Securities, Types of Securities, Rules for Grossing up of Interest, Bond Washing Transaction, Computation of Income from other Sources.

Module 4: SET OFF AND CARRY FORWARD OF LOSSES, TOTAL INCOME AND TAX LIABILITY: (20 hours)
Set Off and Carry Forward of Losses (Theory only) Computation of Total Income including all Heads and Computation of Tax Liability of an Individual.

Module-5:ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES:(06 hours)
Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number - Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory- Income Tax Authorities and their Powers.

Module-6: SKILL ORIENTATION: (04 hours)
1. Prepare a Chart showing the steps involved in E-filing
2. Draw an organization chart of Income Tax department in your locality.

SKILL DEVELOPMENT ACTIVITIES:-

1. Fill in Form 49 (Application for allotment of PAN)
2. Due date for filing the returns and rate of taxes applicable for individuals.
3. Draw a chart showing determination of annual value under different situations.

REFERENCE BOOKS:-

1. Mehrotra H.C and Goyal, Direct Taxes, Sahithya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and Practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. Dr. Saha, Law and Practice of Income Tax, Vision Book House.


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Bachelor of Commerce (B.Com)

IV- SEMESTER

(5 Teaching hours per Week)

Course Code: B.Com: 4.5

BUSINESS REGULATORY FRAME WORK

Objectives: To familiarize the students with different Business Laws and their interpretation.

Pedagogy: Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, Soft Skills, and Field Work.

Module-1: INTRODUCTION TO LAW AND LAW OF CONTRACT: (10 Hours)

Meaning and Definition of Law and Business Law, Scope of Business Law, Sources of Indian Business Law, Indian Contract Act of 1872 – Definition, Types of Contracts.

Module-2: ESSENTIALS OF A VALID CONTRACT: (24 Hours)

Offer, Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object and Consideration.

Module-3: DISCHARGE OF A CONTRACT: (10 Hours)

Remedies for Breach of Contract, Quasi Contracts.

Module-4: CONSUMER PROTECTION ACT 1986: (16 Hours)

Objectives, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Deficiency of Service, Rights of Consumer, Consumer Education, Consumer Protection Council, Consumer Grievances Redressal Agencies – District Forum, State Commission and National Commission.

Module-5: CYBER LAW / INFORMATION TECHNOLOGY ACT, 2000: (16 Hours)

Objectives, Definition of various Terms, Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.

Module-6: SKILL ORIENTATION: (04 Hours)

A) Conduct Mock Trial and ask the students to play the different roles relating to

- 1) Carlill v/s Carbolic Smoke Ball Co. Ltd.
- 2) Mohri Bibi v/s Dharmdas Ghosh
- 3) Abdul Aziz v/s Masum Ali

B) Cyber Law: Sanjay Kumar v/s State Govt. of Hariyana (2013)

C) Consumer Law: Karnataka Power Transmission Corporation v/s Ashok Iron Works Pvt. Ltd. (2009)

SKILL DEVELOPMENT ACTIVITIES:

1. Collect Affidavit, Power of attorney, Gift Deed, Sale Deed and vacalat forms.
2. Visit a Consumer Redressal Forum and list out the nature of Disputes referred to Consumer Court.
3. Visit a Court and prepare a report on the proceedings of the court or List out the different courts situated at the District level.

REFERENCE BOOKS:

1. Ashwathappa, Principles of Business Law, HPH
2. Das P. K., Right to Information Act
3. Gogana P. S., Business and Corporate Laws
4. Gulshan S. S., Business Law
5. Kapoor N. D., Commercial Law
6. B.S Raman., Business Law
7. K.D. Basava., Business Law
8. K. Rama Rao., Rayi S.P., Business Regulatory Framework., HPH

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IV- SEMESTER

Course Code: B.Com: 4.6

INFORMATION TECHNOLOGY IN BUSINESS

Objective: To impart the students the latest trends in the technological developments.

Pedagogy: Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

Module- 1: MANAGEMENT INFORMATION SYSTEM:

(10 hours)

Meaning and Definition of MIS, Characteristics of MIS, Objectives of MIS, Limitations of MIS. Definition of Information and Data, Difference between Information and Data, Data Processing, Importance of Information in Decision Making, Information needs at different levels of Decision Making.

Module- 2: INTRODUCTION TO OBJECT ORIENTED PROGRAMMING WITH C++:

(10 hours)

Introduction of C++, Features and Merits of C++, Basic Structure of C++ program, Key Words, Identifiers, Data Types, Constants and Variables, Data Type Declaration Statement, Assigning Values to a Variable, Operators, Expressions Loading, Compiling and Saving.

Module- 3: PROGRAMMING IN C++:

(10 hours)

Input/ Output (cout, cin); program flow control statements, Branching statements, Looping statements, Jumping statements, If statements, If-else statement, Switch statement, While statement, Do while statement, FOR statements, input and output operators.

Module- 4: ARRAYS:

(08 Hours)

Introduction to Array and Types of Arrays like One Dimensional Array, Two Dimensional Array.

Module- 5: ALGORITHM AND FLOW CHART:

(08 Hours)

Meaning of Algorithm- Meaning and Definition of Flow Chart, Symbols and Functions.

Module- 6: SKILL ORIENTATION:

(34 Hours)

Writing and Execution of 'C' Programs like Arithmetical Functions, Simple and Compound Interest, Area and Circumference of a Circle, Triangle and Rectangle, Square, Cube, fourth and Fifth of a number, Generation of Numbers, Multiplication Table, Fibonacci Series, Future Annuity, Factorial of a Number, Conditional Marks Statement of a Student, Salary Statement of an Employee, Commission Payable to a Salesman, Leap Year, etc.

SKILL DEVELOPMENT ACTIVITIES:

1. Write a C program to find area and circumference of a circle.
2. To find the Simple and Compound Interest, Future Annuity, etc.
3. To find commission payable to a salesman.

REFERENCE BOOKS:

1. Kotur P.B., Computer Fundamentals and C Programs
2. Rajaraman V., Computer Programming in C, Prentice Hall of India.
3. Yashwanth. P. Kanetkar Let Us C, BPB Publications.

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Davangere University

Shivagangothri, Davangere-577002.

GRADUATE PROGRAMME

Bachelor's Degree

CBCS

Subject : General Science and Management

Compulsory Paper for III Semester BA/BSW//B.Com/BBM

Teaching Hours per Week : 4 Hours

Max. Marks : 100 - Internal Assessment : 20; Semester End Examination : 80

Examination Duration : 3 Hours

III Sem

Course Inputs

1. **Space:** Brief history of space technology in India, How a satellite works, ISRO, Different Centers, Launch vehicle types, Reusable technology, Different satellite orbits as GTO, EO, MEO, GEO, INSAT and its applications, DTH.
Defense: Basic concepts on missile and its works, Stealth technology with intro of RADAR, Difference between ballistic and cruise missile, Anti-ballistic missiles and how it works, BRAHMOS, Institutional structure for R & D in defense, DRDO, Defense Technology Road Map of India.
2. **Electronics:** Brief introduction of Semiconductors, Working principle, LED and OLED, LCD, CFL, CRT, HDTV, Lasers, 3-D and Animation, Robotic.
Energy: Overview of fossil fuels as coal, crude oil, New technologies to decrease its pollution content, Thermal power plants, Hydroelectric power plants, Carbon sequestration, Carbon footprint concept, Renewable energy resources and non-renewable, Solar energy, Wind energy, Fuel cells, Geothermal energy, Tidal and wave energy, Biofuel, biogas, etc., Hydrogen fuel and its uses.
3. **Nanotechnology/Biotechnology:** Scientific principle: Applications- in medicine, industry, space, consumer goods, transport, environment, textile. Nano Mission of India.
Biotechnology: Definition, Branches, Genes, Bio fingerprinting, Bio sensors, Genetic engineering, Human genome project, Bio piracy, Bt cotton, Bt Brinjal and controversy, Stem cells, Maintenance of personal and environmental hygiene, pathogenic microorganisms, vaccines, antibiotics, diagnostic methods.
Institutional structure for Science Development : Department of S & T, SEED, NCSTC, NSTEDB, CSIR, SERC, Technology dev Board, National Accreditation Board.
4. **Quantitative and Mental Ability:**
 - Reasoning Ability-Concepts, Problem Solving ability in a quantitative setting.
 - Basic Arithmetic, Algebra and Geometry (Average, Ratios, Rates, Percentage, Angles, Triangles, Sets, Remainders, Equations, Symbols, Rounding of Numbers.
 - Scales that measure specific constructs such as a Verbal, Mechanical, Numerical and Social ability.

REGISTRAR

Dr. GAYATHRI DEVARAJA
Research Supervisor
Department of Microbiology
Davangere University - 577002

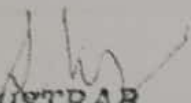
PRINCIPAL,
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5. Logical and Analytical Reasoning:

- Logical Reasoning includes the process of using a rational, systematic series of steps based on sound mathematical procedures and given statements to arrive at conclusions.
- Analytical Reasoning includes visualizing, articulating and solving both complex and uncomplicated problems and concepts and making decisions.

6. Management: Meaning, Definitions, Functions, Objectives of Management; Qualities and Qualifications of a Good Manager, Managerial Skills.


Dr. GAYATHRI DEVARAJA
Professor & Research Supervisor
Department of Microbiology,
Davangere University,
Shivagangothri, Davangere-577002


REGISTRAR
DAVANGERE UNIVERSITY
Davangere-577002.


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Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.1 FUNDAMENTALS OF STATISTICS

Course Objectives : To familiarize the students with the fundamental tools of Statistics.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: INTRODUCTION: (06 Hours)

Meaning, Definitions, Characteristics, Functions, Scope and Limitations of Statistics. Statistical Investigation - Meaning and Steps in brief.

Module-2: COLLECTION OF DATA: (10 Hours)

Primary Data and Secondary Data - Meaning, Methods and Merits and Demerits of each method. Classification - Meaning, Types, Variables, Frequency and Frequency Distribution. Tabulation - Meaning, Rules for Construction, Parts of a Statistical Table. Problems on Classification and Tabulation.

Module-3: DIAGRAMMATIC AND GRAPHIC REPRESENTATION OF STATISTICAL DATA: (12 Hours)

Meaning, Types of Diagrams - Simple, Multiple, Sub-divided, Percentage and Rectangle. Graphs - Histogram and Location of Mode; Ogive Curves and Location of Median and Quartiles.

Module-4: MEASURES OF CENTRAL TENDENCY (AVERAGES): (12 Hours)

Meaning of Central Tendency - Arithmetic Mean: Definition, Properties, Merits and Demerits, Median and Mode. Geometric and Harmonic Mean (Individual Series only). Numerical Problems.

Module-5: MEASURES OF DISPERSION: (12 Hours)

Meaning, Properties of Dispersion - Types - Range, Quartile Deviation, Mean Deviation (by Mean, Median and Mode) Standard Deviation and Co-efficient of each method.

Module-6: MEASURES OF SKEWNESS: (08 Hours)

Meaning, Types, Tests of Skewness, Absolute and Relative measures of Skewness, Methods- Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

Module-7: SKILL ORIENTATION: (04 Hours)

1. Prepare a questionnaire to study the consumer satisfaction of any product.
2. Collect the secondary data of production, sales and profit for three years of any organization and prepare percentage bar diagram.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the Population Census Reports from the website.
2. Preparation of Statistical Tables.
3. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

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TO
2. G. B. R.

Dr. 03/06/18

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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

V-SEMESTER

Course Code:

B.Com. Core: 5.2

FINANCIAL MANAGEMENT

Course Objectives :

To develop ability among the students to take financing and investment decisions using various tools and techniques of Financial Management.

Pedagogy :

Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module- 1: INTRODUCTION:

(08 hours)

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function, Organization structure of Finance Department.

Financial Management: Meaning, Definitions and Objectives of Financial Management.

Financial Decisions – Role of a Financial Manager – Financial Planning: Steps in Financial Planning, Principles of a Sound Financial Planning.

Module-2: TIME VALUE OF MONEY:

(10 hours)

Introduction, Meaning and Definition, Need. Future Value (Even Flow – Uneven Flow and Annuity) – Present Value (Even Flow – Uneven Flow and Annuity), Calculation of EMI.

Module-3: INVESTMENT AND DIVIDEND DECISION:

(20 hours)

Introduction – Meaning and Definition of Capital Budgeting, Features, Significance, Process. Capital Budgeting Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. Problems thereon.

Dividend Decision: Introduction, Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Problems on Walter and Gordon Model.

Module-4: FINANCING DECISION:

(14 hours)

Introduction–Capital Structure: Meaning, Factors influencing Capital Structure, Optimum Capital Structure. Cost of Capital: Calculation of Cost of Equity, Cost of Preference share, Cost of Debt, Cost of Retained Earning and Weighted Average Cost of Capital. Computation and Analysis of EBIT, EBT, EPS – Leverages.

Module-5: WORKING CAPITAL MANAGEMENT:

(08 hours)

Introduction–Meaning of Working Capital, Significance of Adequate Working Capital, Sources of Working Capital, Determinants of Working Capital, Problems thereon.

Module-6: SKILL ORIENTATION

(04 hours)

1. You being the Finance Manager of a Company, advice the management in designing an Appropriate capital structure.
2. How EMI is calculated by banks while granting loans by using time value of money. Illustrate with an example.

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ಕುಲಸಚಿವರು

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SKILL DEVELOPMENT ACTIVITIES:

1. Draw the organization chart of Finance Function.
2. Illustrate operating cycle for at least 2 companies of your choice.
3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.

REFERENCE BOOKS:

1. Khan and Jain, **Financial Management.**
2. P.V. Kulakarni, **Financial Management.**
3. I.M. Pandey, **Financial Management.**
4. Prasanna Chandra, **Financial Management.**
5. Sharma and Shashi K Gupta, **Financial Management.**
6. R.M. Srivastav, **Financial Management and Policy.**
7. S.C. Kuchhal, **Financial management**, Chaitnya Publishing House, Allahabad.


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Harihar - 577 601

Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com.

Core: 5.3

ELEMENTS OF COSTING

Course

To enable the students to understand the fundamentals of cost

Objectives :

accounting and to create cost consciousness among the students.

Pedagogy :

Combination of Class Rooms Lectures, Group Discussion, Student Presentations, Soft Skills, Industrial Visits and Field work.

Module-1: INTRODUCTION:

(16 Hours)

Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy. Differences between Financial Accounting and Cost Accounting. Objectives, Advantages and Limitations of Cost Accounting. Methods and Techniques of Costing. Cost Unit, Cost Centre, Classification of Cost, Preparation of Cost Sheet, Tenders, Quotations and Estimations. Cost Accounting Standards- Meaning and Types (CAS-1 to CAS-12).

Module-2: MATERIALS:

(14 Hours)

Meaning, Definition and Classification of Materials - Material Control-Purchase Procedure- Store keeping, Techniques of Inventory Control. Methods of Pricing of Material Issues- Problems on FIFO, LIFO, HIFO, Simple Average, and Weighted Average Methods.

Module-3: EMPLOYEE COST:

(10 Hours)

Meaning and Definition, Labour Cost Control, Time Keeping and Time Booking, Methods of Wage Payment- Problems on Time Rate, Piece Rate and Incentive Plans: Halsey Plan, Rowan Plan. Treatment of Idle Time and Overtime - Labour Turnover- Causes and Effects. Preparation of Wage Sheet.

Module-4: OVERHEADS:

(12 Hours)

Meaning, Definition and Classification- Primary and Secondary Distribution of Overheads. Problems on Allocation, Apportionment, and Re-apportionment (Direct Re-distribution Method and Repeated distribution Method only) - Absorption of Overheads- Calculation of Machine Hour Rate (Single Machine).

Module-5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:

(08 Hours)

Meaning, Reasons for differences in Profits, Problems on Reconciliation Statement including preparation of Cost Sheet, Trading and Profit and Loss Account.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. Write a report on the organization structure of costing department, and stores department of an organization visited by you. Suggest measures to improve.
2. Write on incentive payable to the employees of the following organisations.
a) Manufacturing unit (Factory workers) b) Transport c) Hotel.
Give suggestions.

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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

V-SEMESTER

Course Code:

B.Com. Core: 5.4

BUSINESS MATHEMATICS

Course Objectives :

To enable the students to understand and apply the Mathematical Techniques to solve practical business problems.

Pedagogy :

Combination of Class-room Lectures, Group Discussion, Student presentation, Soft Skills, and Field Work.

Module-1: NUMBER SYSTEM:

(10 hours)

Natural Numbers, Even, Odd Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Properties of Rational Numbers. Binary, Base-5 and Decimal system (Conversion of Binary and base-5 to decimals and vice versa) HCF and LCM.

Module-2: MATRICES, PERMUTATIONS AND COMBINATIONS:

(14 Hours)

Meaning and Types of Matrices- Problems on Addition, Subtraction and multiplication of two Matrices-Meaning, Computations and Problems on permutations and combinations.

Module-3: COMMERCIAL MATHEMATICS:

(14 Hours)

Problems on Simple Interest, Compound Interest - Finding TD, BD and BG-Ratios and Proportions -Meaning and Properties and Problems thereon - Problems on Speed, Time and Work.

Module-4: THEORY OF EQUATIONS:

(12 Hours)

Meaning-Problems on Linear Equations. Solving Pure and Admixed Quadratic Equations (Factor Method and Sridharacharya Method only) - Problems using Sum and Product of Roots - Problems on Simultaneous Equations (Only Elimination Method).

Module-5: MEASUREMENT OF SOLIDS:

(10 Hours)

Problems on Area and Perimeter of Triangle, Square, Rectangle, Circle, Parallelogram-Surface Areas and Volumes of Cube, Cylinders, Cone, Pyramids and Prisms.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. Form a matrix of cost and quantity of three commodities of two merchants and find which is most profitable by matrix multiplication method.
2. Collect and analyse the interest rates and variation between the interest rates charged by Nationalized Banks and Co-operative Banks on loans and deposits.

SKILL DEVELOPMENT ACTIVITIES:

1. Show the number of ways in which your telephone number can be permuted to get odd No
2. Mention the different ways to go to Davanagere from your native place using MN theorem.
3. Visit any Commercial Bank in your area and get the information about the rate of interest on loans and deposits.

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Bachelor in Commerce (B.Com)

V-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 5.5 **NEW VENTURE CREATION AND MANAGEMENT**

Course To enable the students to understand the theoretical and practical aspects of

Objectives : Business enterprises.

Pedagogy : Combination of class room teaching, case study analysis, Soft Skills, group discussion and field work.

Module-1: INTRODUCTION:

(10 Hours)

Meaning of Idea, Sources of New Idea - Methods of Generating Ideas- Creative Problem Solving- Opportunities recognizing- Product Planning and Development Process.

MODULE-2: BUSINESS PLANS:

(10 Hours)

Creating and starting the Venture-Business Plans: Scope of Business Plans, Presenting the Business Plan, Waiting the Business Plan, Using and Implementing the Business Plan. A brief idea about Institutional Support System.

MODULE-3: LEGAL ASPECTS FOR ENTREPRENEURS:

(10 Hours)

Law concerning Entrepreneur viz., Business Ownership, Sales and Income Tax and Workman Compensation Act. Role of various National and State Agencies which render assistance to Small Scale Industrial Entrepreneurs in India.

MODULE-4: ENTREPRENEUR AND ENTREPRENEURSHIP:

(10 Hours)

Concept of Entrepreneur, and Entrepreneurship, Characteristics of Entrepreneurs, Types of Entrepreneurs, Functions of Entrepreneur, The Role of Entrepreneurship in Economic Development, Manager Vs Entrepreneurs, Vs Intrapreneur

Module-5: WOMEN ENTREPRENEURSHIP:

(10 Hours)

Definition of Women Entrepreneurs, Factors influencing Women Entrepreneurs, Problems of Women Entrepreneurs and Remedial Measures, Development of Women Entrepreneurs and Women Entrepreneurship, Support to Women Entrepreneurs.

Module-6: ENTREPRENEURIAL DEVELOPMENT PROGRAMME:

(10 Hours)

Meaning and Definition of Entrepreneurial Development Programs, Objectives, Need for Training and Development, Phases of Entrepreneurial Development Programs, Institutions providing Entrepreneurial Training.

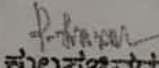
Module-7: SKILL ORIENTATION:

(04 Hours)

1. Visit the DIC and list out the schemes of Government of Karnataka for Women Entrepreneurs.
2. Prepare a Project Report to get financial assistance for a new business.

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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

V-SEMESTER

Course Code: B.Com. Core: 5.6

BUSINESS TAXATION

Course To enable the students to grasp the legal provision and practical aspects of

Objectives : Income Tax Act relating to HUF, Firms, AOP and Companies.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion,

Seminar, Soft Skills, Presentations and Field work.

NOTE: This subject should be taught with reference to the provision of Income tax Act 1961 as Amended up to date.

Module-1: RESIDENTIAL STATUS AND INCIDENCE OF TAX: (06 hours)

Determination of Residential Status of HUF, Firm and Company- Computation of GTI of HUF, Firm and Company based on Residential status.

Module-2: ASSESSMENT OF HUF: (12 hours)

Meaning, Schools of Hindu Law, Treatment of fee or salary earned by coparcener as director or partner, Remuneration paid by HUF to a member for conducting its business, Incomes not treated as HUF incomes, Partition of HUF, Deductions under section 80C to 80U applicable to HUF, Computation of Total income of HUF and Tax Liability.

Module-3:- ASSESSMENT OF FIRM: (12 hours)

Meaning, Partners and Partnership, Partnership Deed, Book Profits, Assessment of firm u/s 184, Deduction under section 80 G to 80 JJA applicable to Firm, Computation of total income and tax liability of firm assessed u/s 184 and income of partners. Assessment of firm u/s 185- computation of total income and tax liability of firm assessed u/s 185.

Module-4: ASSESSMENT OF AOP / BOI: (12 hours)

Meaning, Computation of share of member, Exemption of share, Computation of total income and tax liability of AOP or BOI.

Module-5:- ASSESSMENT OF COMPANIES: (12 hours)

Meaning, Types of companies, Deduction under section 80 G to 80 JJA, Computation of Total Income and Tax Liability of Companies (Excluding Problems on Computation of Book Profits).

Module 6:- TAX DEDUCTION AT SOURCE AND ADVANCE TAX: (06 hours)

Meaning of TDS, Provision regarding TDS, TDS to be made from Salaries, Filing of quarterly statement – Theory and problems.

Meaning of advance tax, computation of advance tax, Instalment of advance tax and due dates – Problems related to Non-corporate and Corporate Assesse.

Module 7:- SKILL ORIENTATION: (04 hours)

1. Prepare a Partnership Deed enabling the firm to avail maximum tax benefit.
2. Prepare a plan regarding location of a new company to enjoy tax holiday.

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SKILL DEVELOPMENT ACTIVITIES:-

1. Fill Form No 49B and paste it.
2. Fill in of Challan for payment of tax (Self Assessment Tax and Advance Tax).
3. ITR-1 (SAHA J) or Brief up the amendments made in the current finance Act relating to Income Tax Act.

REFERENCE BOOKS:

1. H.C. Mehrotra and Goyal, Direct Taxes, Sahitya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and Practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. R.G. Saha and N. Usha Devi, Income Tax (Direct Tax), HPH.


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Bachelor in Commerce (B.Com)

(4 Teaching hours per Week)

V-SEMESTER

Course Code: B.Com. Core: 5.9-2 VISUAL BASIC AND DBMS IN BUSINESS (Elective)

Course To enable the students to learn the Visual Basic for simple tasks and
Objectives : Database Management System Using Oracle.
Pedagogy : Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises.

Module-1: INTRODUCTION:

(10 Hours)

Meaning, Features, Merits and Limitations of Visual Basic, Drawings with Visual Basic, Manipulating, Colors and Pixels with Visual Basic Multiple Document Interface, Constants, Operator, Conditional Statements, Command Buttons, Labels, Text Box, Image, Shapes, Properties, etc.

Module-2: LOOPING:

(04 Hours)

Using Looping Procedures, For Statement, While Statement, Functions and Data Base Programming with Visual Basic.

Module-3: VB PROGRAMS:

(04 hours)

Writing Basic Programs Addition, Modification and Deletion of Records, Single Document Interface, Creation of Dialogue Boxes.

Module-4: DATA BASE MANAGEMENT SYSTEM:

(04 Hours)

Meaning of Data, Database, RDBMS, Features, Advantages and Disadvantages of Database, Need of Relational Database, Models of Database Management System.

Module-5: INTRODUCTION TO SQL (ORACLE):

(08 hours)

SQL - Meaning, Concepts, Commands, Data Definition, Data Manipulation Commands, SQL*plus Editing Commands, Create Table, Insert Into, Primary Key, Select, Delete, Update, Rollback, Commit and Save.

Module-6 SKILL ORIENTATION:

(34 Hours)

Writing and Execution of VB Programs like Arithmetical Functions, Simple and Compound Interest, Area and Circumference of a Circle, Triangle and Rectangle, Square, Cube, Fourth and Fifth of a number, Generation of Numbers, Multiplication Table, Fibonacci Series, Future Annuity, Factorial of a Number, Conditional Marks Statement of a Student, Salary Statement of an Employee, Commission Payable to a Salesman, Leap Year, etc.

SKILL DEVELOPMENT ACTIVITIES:

1. Create a structure of a Table named 'Employee' with the following attributes: Enum, Ename, Desig, Dept, Basic.
2. Give the steps for creating query using the table Employee to calculate salary elements (DA, HRA, etc).

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3. Simple Visual Basic Programs like Simple and Compound Interest, Future Annuity, Biggest and Smallest among numbers.

REFERENCE BOOKS:

1. Visual Basic Programming, BPB Publications.
2. ORACLE -7, Ivan Bayross, BPB Publications.
3. Dr. Saha, K.B. Manjunath and Dr. T. Jayanna, Visual Basic and SQL, HPB.


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First Grade Women's College
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Fifth Semester - Skill Development Paper-I

Hours: 32

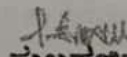
Objective: To enable the students to understand the importance of Personality and develop soft skills for their future life.

- Unit-1. Personality : Meaning-Development- components of Personality-Elements of Success- Determinants of Personality- Soft skills-importance of soft skills-different soft skills-skills training.
- Unit-2. Know Thyself/Self-Discovery: Importance of knowing yourself- SWOT analysis- Benefits of SWOT analysis-SWOT analysis grid-Questions to complete the grid.
- Unit-3. Forming values:Introduction-Meaning-what is value & values relating to education- self and others, Civic responsibility, Personal values-cultural values, Social values.
- Unit-4. Art of listening: Benefits of active listening-common poor listening habits-Listening Tips-Art of reading – determining reading rates-Activities for increasing reading rates: Art of writing-importance of writing-writing tips. Art of E-mail writing.
- Unit-5. Body Language: Forms of body language –Parts of body language-Developing confidence with correct body language. Etiquette and Manners-Benefits of Etiquette and manners-Practicing good manners. Manners in different places and functions.

Reference books:

4. Soft Skills – Dr. K .ALEX S. Chand & Co., Ltd.,
Ram Nagar, New Delhi-110055.
5. Personality - Development Dr. R.C. Bhatia. Ane Books Pvt. Ltd.,
Ansari Road, New Delhi-110002, India, Daryaganj.
6. Soft Skills John. Z Sonmez,dreamtech Press, 19-A, Ansaari Road,
Daryaganj, New Delhi-110002.


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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.1

STATISTICAL METHODS

Course Objectives : To enable students to understand the practical application of statistical tools in business area.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar, Soft Skills, Presentations and Field work.

Module-1: CORRELATION ANALYSIS:

(14 Hours)

Meaning, Definition and Types of Correlation, Degree of Correlation, Karl Pearson's and Bowley's Co-efficient of Correlation, Probable Error (Univariate and Bivariate Tables). Problems thereon.

Module- 2: REGRESSION ANALYSIS:

(12 Hours)

Meaning, Lines of Regression, Relation between correlation coefficient and Regression coefficient. Determination of Regression Co-efficient, Estimation through Regression Equations (Univariate and Bivariate Tables), Problems thereon.

Module- 3: TIME SERIES ANALYSIS:

(12 Hours)

Introduction, Definition, Utility and Components of Time Series, Measurement of Trend: Meaning, Methods: Graphic, Semi-Average, Moving Average and Method of Least Square, Problems on each method.

Module-4: INTERPOLATION AND EXTRAPOLATION

(10 Hours)

Meaning, Utility, Algebraic Methods – Binomial and Newton's Methods only.

Module-5: INDEX NUMBERS:

(12 Hours)

Meaning, Purpose, Steps and Problems in the Construction of Index Numbers, Limitations, Types –Weighted, Simple Aggregate Index Number, Simple Price Relative Method, Weighted Index Numbers, Laspeyre's, Paasche's, Bowley's and Fisher's, Ideal Index Numbers, Test of Adequacy – TRT and FRT- Cost of Living Index Number - Aggregate Expenditure Method, and Family Budget Method.

Module-6: SKILL ORIENTATION:

(04 Hours)

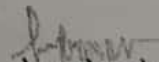
1. Forecast the sales of a firm using time series technique (at least 10 years).
2. Take any two variables of your choice and find relationship between them.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the GDP growth rate statements, diagrams and graphs.
2. Construct the cost of living index of two families and interpret.
3. Finding the unknown value by using Regression Equation.

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Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.2 MANAGEMENT ACCOUNTING

Course Objectives : To enable students to acquire theoretical and practical knowledge of Management Accounting for taking managerial decisions.

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

Module-1: INTRODUCTION:

(12 Hours)

Introduction, Concept, Meaning, Definition, Importance and Scope, Objectives, and Functions. Differences between Financial Accounting, Cost Accounting and Management Accounting. Role and Responsibility of Management Accountant, Advantages and Limitations of Management Accounting.

Module -2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS: (12 Hours)

Meaning, Importance and Types of Financial Analysis. Tools: Comparative Financial Statements, Common size Statements, Trend Percentages.

Module-3: RATIO ANALYSIS:

(12 Hours)

Meaning, Definition, Significance and Limitations of Ratio Analysis. Classification of Ratios:

- Profitability Ratios:** Gross Profit Ratio, Net Profit Ratio, Operating Profit and Cost Ratio.
- Turnover Ratios:** Inventory Turnover Ratio, Inventory Conversion Period, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Debt Payment Period.
- Liquidity Ratio:** Current Ratio, Liquid Ratio, Absolute Liquid Ratio.
- Solvency Ratio:** Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio, Earning Per Share and Return on Capital Employed. Problems thereon.

Module-4: FUND FLOW AND CASH FLOW STATEMENTS:

(12 Hours)

Fund Flow Statement: Meaning, Definitions, Uses, and Limitations – Preparation of Funds Flow Statements – Problems thereon.

Cash Flow Statement: Meaning, Definition, Uses and Limitations-Differences between Fund Flow Statement and Cash Flow Statement (Theory only).

Module-5: BUDGETARY CONTROL:

(12 Hours)

Meaning of Budget, Budgeting and Budgetary Control - Advantages and Limitations of Budgetary Control – Types of Budget: Problems on Sales Budget, Production Budget, Purchase Budget, Cash Budget, and Flexible Budget.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. Collect information from any Financial Institution, analyse its short-term and long-term solvency by using Ratios.
2. Collect financial information of any Company for 5 years and analyse and interpret it using Trend Percentage.

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PRINCIPAL,

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ವಾಪಸಗರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ಹಿರೇಗೋಡಿ, ವಾಪಸಗರೆ - 577002.

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the financial statement of an organization, identify current assets, current liabilities, and non-current liabilities from it.
2. Preparation of fund flow statement and determination fund from operations with imaginary figures.
3. Preparation of flexible budget with imaginary figures.

REFERENCE BOOKS:

1. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House.
2. S.P. Gupta, Management Accounting.
3. M.Y. Khan and P.K. Jain, Management Accounting.
4. S.N. Maheshwari, Management Accounting.
5. B.S. Raman, Management Accounting.
6. R.K. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publications.


PRINCIPAL,
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First Grade Women's College
Harihar - 577 601

Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.3 METHODS AND TECHNIQUES OF COSTING

Course To enable the students to understand the methods of Costing and

Objectives : Techniques of Cost Accounting

Pedagogy : Combination of Class-room lectures, Case studies, Group Discussion,
Seminar Presentations Soft Skills, Industrial Visits and Field work.

Module-1: CONTRACT COSTING: (12 Hours)

Meaning, Features, Treatment of Certain Important Costs, Contract Price, Work Certified, Work Uncertified, Retention Money, Profit on Incomplete Contracts, Preparation of Contract Accounts and Balance Sheet.

Module-2: PROCESS COSTING: (13 Hours)

Meaning, Features, Treatment of Normal Loss, Abnormal Loss and Abnormal Gain. Preparation of Process Accounts (excluding Joint Products and By-Products and Equivalent Production).

Module-3: OPERATING COSTING: (10 Hours)

Meaning, Classification of Operating Costs, Problems on preparation of Operating Cost Sheet (only transport undertakings).

Module-4: MARGINAL COSTING: (12 Hours)

Meaning, Definitions, Merits and Limitations, Marginal Cost Equations: P/V Ratio, Break-Even Analysis, Cost-Volume-Profit Analysis and Problems thereon.

Module-5: STANDARD COSTING: (13 Hours)

Meaning, Definitions, Differences between Standard Costing and Budgetary Control, Advantages and Limitations of Standard Costing.

Analysis of Variances:

Material Cost Variance, Material Price Variance, Material Usage Variance.

Labour Cost Variance, Labour Rate of Pay Variance, Labour Efficiency Variance, Idle Time Variance, Problems thereon.

Overhead Variance (Theory only).

Module-6: RECENT DEVELOPMENTS IN COST ACCOUNTING:

Target Costing, Activity Based Costing, Life Cycle Costing, Just in Time, Learning Curve. (Meaning, Advantages and Limitations).

Module-7: SKILL ORIENTATION:

(04 Hours)

1. Prepare a contract agreement for constructing a building covering all clauses.
2. Write on any two applications of marginal costing.

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PRINCIPAL,

Dr. Srinivasan R. Venkatesh Chetty

Dr. Srinivasan R. Venkatesh Chetty
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ದಾಖಲೆಗಾಗಿ ವಿಶ್ವವಿದ್ಯಾಲಯ
ಪ್ರಾಚಾರ್ಯ, ದಾಖಲೆಗಾಗಿ - 577002.

SKILL DEVELOPMENT ACTIVITIES:

1. Visit a contractor and collect copy of contract agreement.
2. Visit and collect information from any process industry regarding stages of production, overheads, normal and abnormal losses.
3. Calculate passenger kms with imaginary figures.

REFERENCE BOOKS:

1. M. N. Arora, Cost Accounting, HPH.
2. B. S. Raman , Cost Accounting.
3. S. P. Iyengar, Cost Accounting.
4. S. P. Jain and K. L. Narang, Cost Accounting, Kalyani Publications.
5. Jawahar, Cost Accounting, HPH.
6. J. Madegowda, Cost Accounting - Elements of Cost and Methods of Costing, Himalaya Publishing House.
7. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House.
8. Nigam and Sharma, Cost Accounting.
9. Pattan Shetty and Palekar, Cost Accounting.
10. N. K. Prasad, Cost Accounting.


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First Grade Women's College
Harihar - 577 601

Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.4

AUDITING AND ASSURANCE

Course Objectives : To make students to learn the basic principles and practice of Auditing and Assurance.

Pedagogy : Combination of direct teaching, assignments, soft skills and small group discussions.

Module-1: INTRODUCTION TO AUDIT:

(08 Hours)

Meaning, Definition, objectives, Conduct of Audit, Distinction between Auditing and Accounting – Types Audit: Statutory, Cost, Internal, Continuous and Concurrent, Information Systems Audit (IS) and Annual Audit - Preparation before Audit.

Module-2: INTERNAL CHECK AND VOUCHING:

(10 Hours)

Internal Check: Meaning, Definition, Essentials of a Good Internal Check -Internal Check Regarding: Cash Purchases, Cash Sales, Wages and Stock.

Vouching: Meaning, Definition and Importance - Vouching of Cash Transactions, Credit Purchases and Credit Sales.

Module-3: AUDITING AND ASSURANCE STANDARDS:

(12 Hours)

Standard setting process, Statement on Standard Auditing Practices (SAP) in connection with Accounting Standards. Significance of the Audit and Assurance Standard issued by Institute of Chartered Accountants of India. Responsibility of an Auditor for AAS, Understanding of following Standards. SA200 Basic Principles Governing an Audit, SA200A Objectives and Scope of Audit of Financial Statements, SA230 Auditing Documentation, SA300 Planning an Audit of Financial Statements, SA320 Audit Materiality, SA440 Risk Assessments and Internal Control, SA501 Audit Evidence, SA520 Analytical Procedure, SA700 Auditors Report on Financial Statements.

Module-4: COMPANY AUDITORS:

(08 Hours)

Appointment, Qualifications, Disqualifications, Rights, Duties and Liabilities of Company Auditor. Audit Report – Types.

Module-5: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES:

(10 Hours)

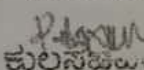
Meaning, Definition, Methods of Valuation. Verifications and Valuation of Land and Building, Plant and Machinery, Goodwill, Creditors and Bills Payable.

Module-6: AUDIT UNDER COMPUTERISED INFORMATION SYSTEM: (12 Hours)

Audit trials, special audit techniques. Audit software, Test data. Procedures to conduct audit-control procedure to be adopted by the auditor in applying computer assisted audit technique-characteristics of an effective computer audit programme system—characteristics of online

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computer system- factors to be considered by the auditor in case of CAAT- Controls to be reviewed by the auditor.

Module-7: SKILL ORIENTATION:

1. As an Auditor, under which circumstances do you consider it necessary to qualify audit report. Draft a qualified audit report. (04 Hours)
2. You have been appointed as an auditor a large sized company. What steps would you like to take to ensure a smooth and effective audit?

SKILL DEVELOPMENT ACTIVITIES:

1. Collect the information about types of audit conducted in different organisations.
2. Formulate an internal check system for cash sales.
3. Collect Audited Financial Statements of different organisations.

REFERENCE BOOKS:

1. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
2. B.S. Raman, Auditing.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.


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Harihar - 577 001

VI-SEMESTER

Course Code:

B.Com. Core: 6.5

ORGANIZATIONAL BEHAVIOR

Course Objectives :

The objective is to help student comprehend, perceive and understand group dynamics and behavioral aspects in an organization. Develop decision making skills through case discussions.

Pedagogy :

Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work

Module-1: INTRODUCTION:

(10 Hours)

Introduction to Organization Behaviour, Concept and Nature of Organizational Behaviour, Contributing Disciplines in the Field of OB: Need to Understand Human Behaviour, Challenges and Opportunities.

Module-2: INDIVIDUAL BEHAVIOUR:

(16 Hours)

Personality- Concept, Meaning and Definition, Types, Determinants and Traits.
Perception: Meaning and Definitions, Process, Factors affecting Perception.
Learning- Meaning and Definition, Determinants of learning, Learning Theories.
Values: Concept of Value, Types of Values, Formation of Values.
Attitudes: Concept of Attitude, Types, Formation of Attitudes.

Module-3: GROUP DYNAMICS:

(10 Hours)

Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group formation; Group Norms, Group Cohesiveness.

Module-4: ORGANIZATION CULTURE AND CONFLICT MANAGEMENT: (12 Hours)

Organizational Culture- Concept, Functions, Socialization; Creating and Sustaining Culture; Managing Conflict- Sources, Types, Process and Resolution of Conflict; Managing Change; Empowerment and Participation.

Module-5: ORGANIZATIONAL CHANGE:

(12 Hours)

Meaning-Features - Factors in Organization Change - Resistance to Change - Managing Resistance to Change.

Module-6: SKILL ORIENTATION:

(04 Hours)

1. By considering group norms, form different groups and analyse cohesiveness.
2. State the academic conflicts among B.Com students and resolution of those conflicts.

SKILL DEVELOPMENT ACTIVITIES:

1. Draw different structure of an organisation.
2. Identify any five companies and mention their vision, mission statements and slogans.

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PRINCIPAL,

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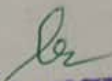
First Grade Women's College

Hanjar - 577 001

3. Prepare a questionnaire with at least ten questions on personality attitude of employees towards their organization and identify the personality traits of any five personalities.

REFERENCE BOOKS:

1. L.M. Prasad, Organizational Behavior, Sultan Chand and Sons.
2. Stephen P. Robbins, Organizational Behavior; Prentice Hall of India Pvt. Ltd. New Delhi.
3. Moorehead and Griffen, Organizational Behavior, Sultan Chand and Sons.
4. Joseph, Weiss (2004), Organizational Behaviour, Jaico Publishing Company.
5. S.S. Khanka, Organizational Behavior, Sultan Chand and Sons, New Delhi.
6. Luthans, Fred, (2003), Organizational Behavior, Tata McGraw Hill, New Delhi.
7. K. Ashwathappa, Organisational Behaviour, Himalaya Publishing House.


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First Grade Women's College
Harihar - 577 601

Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.6 GOODS AND SERVICES TAX AND CUSTOMS ACT

- Course Objectives :
1. To equip the students with the knowledge of Goods and Services Tax.
 2. To make the B. Com students more knowledgeable in the field of GST so that they can be self-employed as tax consultants / practitioners.

MODULE -1. INTRODUCTION TO GST:

(10 hours)

Present Indirect Tax Structure, Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Dual Model of GST (Central GST (CGST), State GST (SGST) or Union Territory GST (UTGST), Inter-State GST (IGST), Feature of IGST.

MODULE-2: SCOPE AND DEFINITIONS OF GST:

(10 hours)

Scope of GST (Section 1), Definitions (Section 2), Actionable Claim, Address of Delivery, Address on Records, Adjudicating Authority, Agent, Agriculture, Agriculturist, Aggregate Turnover, Appointed Day, Assessment, Business, Capital Assets, Capital Goods, Input Tax, Output Tax, Person, Place of Business, Casual Taxable Person.

MODULE - 3: RATES OF GST:

(08 hours)

Zero Rating, Zero Rating of exemptions, Exemption and lower rate of tax for certain items such as food and healthcare, Abatements (i.e. deductions), GST Structure Rates.

MODULE - 4: VALUATIONS OF GOODS AND SERVICES UNDER GST: (12 hours)

Introduction to Valuation under GST, Meaning and Types of Consideration.

- a) Consideration received through money.
- b) Consideration not received in money.
- c) Consideration received fully in money, valuation rules for supply of goods and services:
 - 1) General Valuation Rules
 - 2) Special Valuation Rules

Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

MODULE - 5: INPUT TAX CREDIT AND TAX INVOICE:

(08 hours)

Meaning of input tax credit, manner of taking input tax credit, tax invoice, credit note, debit note. Problems on input tax.

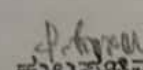
MODULE- 6.: CUSTOMS ACT 1962:

(12 hours)

Introduction, Meaning and Definitions, Basis of determining the duty, Merits and Demerits of customs duty, types of custom duties. Computation of Assessable Value and Customs Duty. Problems thereon.

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MODULE-7: SKILL ORIENTATION:

- 1) Prepare a tax invoice under the GST Act.
- 2) Write the procedure for registration under GST.

(04 Hours)

SKILL DEVELOPMENT ACTIVITIES:

- 1) Prepare a chart showing rates of GST.
- 2) Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
- 3) List out the exempted Goods and Services under GST.

REFERENCE BOOKS:

1. V.S.DATEY, Goods and Services Taxes, Taxmann.
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.
9. www.gst.gov.in, ctax.kar.nic.in


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First Grade Women's College
Harinar - 577 601

Bachelor in Commerce (B.Com)

VI-SEMESTER

(4 Teaching hours per Week)

Course Code: B.Com. Core: 6.9-2 E-COMMERCE, HTML AND TALLY (Elective)

Course To make the students to understand the concept of Internet, Internet
Objectives : programming using HTML and fundamentals of E-Commerce
Pedagogy : Combination of Class-room Lectures, Practice in the Computer Laboratory and Exercises

Module-1: E-COMMERCE: (08 Hours)

Conventional Commerce: Meaning-Limitations-Difference between Conventional Commerce and E-Commerce. E-Commerce: Meaning, Definition, Features, Objectives, Advantages, Disadvantages. Electronic Data Interchange (EDI): Meaning, Definition, Features, Advantages, Disadvantages. E-mail: Meaning - Procedures for Opening, Saving, Sending.

Module-2: INTRODUCTION TO INTERNET: (08 Hours)

Meaning and brief history of Internet, Intranet and Extranet, E-Mail, Meaning and Features of Networking, LAN, WAN, MAN, WWW, Advantages and Disadvantages of Internet, Difference between Internet and Intranet.

Module-3: INTRODUCTION TO HTML: (06 Hours)

Introduction to Browsers, Web Pages, HTML tags, commonly used commands, titles, footers, text styles, other text effects lists, tables, linking documents.

Module-4: M-COMMERCE: (06 Hours)

Meaning- Characteristics- Advantages and Disadvantages of Mobile Commerce- Infrastructures -Wireless- Standards and Applications.

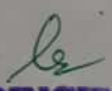
Module-5: COMPUTERIZED ACCOUNTING IN TALLY: (12 Hours)

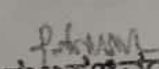
Introduction, Meaning, Features, Advantages, Disadvantages. Menus in Tally, Create a Company, Ledger Creation and Group Assignment, Group Creations Voucher Types: Exercises in making voucher entries, Displaying Trial balance, Trading and P & L Account, Balance Sheet, Funds Flow Statements, Cash Flow Statements, etc.

Module-6: SOFT SKILLS IN HTML PROGRAMS: (24 Hours)

Write a HTML Program to create a first page, to create a student information, to create a center tag, to display six headings tags, to create formatting tags, to create a BGCOLOR and marquee tag, to create a font size and font color tag, to create a subscript tag, to create a superscript tag, to create a paragraph tag, to create a horizontal line tag, to formatting by using bold, big, small, emphasized, italic, superscript and subscript of a single document, to create a List items/ un-order list and order list, to create table contain 2 rows and 2 columns, to create table with 3 columns and 4 rows, to create table with color, to create College admission form, to display Teaching Staff of your College with the following details: Column headings: Sl. No, Name of Teacher, and Designation. Number of Teachers 10 (Imaginary Names and their Designation), to display result sheet of 10 students with the following

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ಶಿವನಗರೀಶ್ವರಿ, ದಾವಣಗೆರೆ - 577002.

details: Column headings: Sl. No, Name of Student, and Percentage. Number of students 10 (Imaginary names and their percentage), and use Radio button and checkbox tags.

SKILL DEVELOPMENT ACTIVITIES:

1. Introduction, Meaning, Advantages and Disadvantages of E-commerce.
2. File creation, Ledger creation, Group creation in Tally.
3. Types of vouchers, Exercises in making voucher types in Tally.

REFERENCE BOOKS:

1. E.M, Awad, E-Commerce From Vision to Fulfillment, PHI.
2. Bhadra, Satpati and Dhar, Principles of e-commerce, Dishari Prakashani.
3. Dick oliver and ollyHoizchlah, Teach yourself HTML in 24 hours
4. Douglas E Corner, Computer Network and Internet.
5. Microsoft Commerce Solution, Web Technology, Microsoft Press.
6. D. Parmeshwaran, E-Commerce, BPB Publications.
7. C.S. Rayuda, E-Commerce, Himalaya Publication House.
8. C.S. Rayudu , E-Commerce, E-Business, Himalaya Publishing House.
9. Dr. Saha, K.B. Manjunath and Dr.T. Jayanna, Internet, Web Designing and E-Commerce, Himalaya Publishing House.


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Harihar - 577 601

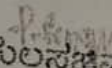
Objective: To make them to equip different skills required for their career.

- Unit-1. Defining Communication-Special features of communication, Communication process – importance of Communication-Barriers to communication-Tips for effective communication-Tips for powerful presentation-Art of public speaking- public speaking tips.
- Unit-2. Carrer planning-Benefits of career planning-Guidelines for choosing career-Myths about choosing a career- Tips for successful career planning-Things one should Know while starting career and during his career.
- Unit-3. Preparing CV/Resume-Introduction-Meaning-Difference among Bio-data, CV and Resume-The purpose, facts, tips of writing Bio-data, CV and Resume. Tips to write cover letter.
- Unit-4. Interview Skills –Introduction- Types of Interview- Types of questions asked- Telephonic Interview-Dress code –Tips to make good impression in an interview- How to search for Job effectively.
- Unit-5. Time Management- Importance of time Management: Steps for time Management- Features of time-Secrets of time Management-Tips for effective time Management. Stress Management- effects of stress-kinds of stress-stress Management tips.

Reference books:

1. Soft Skills – Dr. K .ALEX S. Chand & Co., Ltd.,
Ram Nagar, New Delhi-110055.
2. Personality - Dr. R.C. Bhatia. Ane Books Pvt. Ltd.,
Development Ansari Road, New Delhi-110002, India, Daryaganj.
3. Soft Skills John. Z Sonmez,dreamtech Press, 19-A, Ansaari Road,
Daryaganj, New Delhi-110002.


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ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ - 577002.