



B.L.D.E. Association's

A. S. PATIL COLLEGE OF COMMERCE (AUTONOMOUS), VIJAYAPUR

Affiliated to Rani Channamma University, Belagavi
Nationally Re-Accredited for III Cycle (CGPA 3.28 out of 4)
with 'A' Grade by NAAC

B.Com Programme Structure

Syllabus for I & II Semesters (w.e.f. 2020-21 & onwards)



**Recommended at BOS meeting for B.Com programme held
on 23-08-2020**

Approved at Academic Council Meeting Held on 01-10-2020

B.COM. PROGRAMME

The Commerce graduation aims at imparting the knowledge, tools of skills and analysis to make the students understand and involve in the modern commerce and economic scenario, to enable them for higher education and succeed in their professional careers.

OBJECTIVES:

- To facilitate the learner conceptual knowledge and application skills in the domain of commerce studies
- To equip student to acquire take up entry level jobs in different sectors of commerce, trade and industry and to acquire skills and abilities to become competent in order to be assured of good career and job placements
- To sharpen the student's analytical and decision making skills
- To provide a good foundation to students who plan to pursue professional courses like CA, ICWAI, CS, CMA and CFA
- To develop an entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively
- To support social endeavours and ethical values with sustained efforts

PROGRAMME OUTCOME:

- PO1: Acquire a strong basis of knowledge in trade, finance and management that enables to respond to the changing economic and legal environment
- PO2: Focus on specific streams which enable to work affecting and efficiently in changing business
- PO3: Inculcate the applied skills for concepts and techniques used in corporate practices necessary for business decisions
- PO4: Bring professional in facing the modern day challenges in business world value based and placement oriented courses
- PO5: Sustain an environment of learning and creativity which enhance the career prospects with integrated knowledge, skill and attitude

PROGRAMME SPECIFIC OUTCOME:

- PSO1: To integrate knowledge, skill and positive attitude that will sustain an environment of learning and creativity among the graduates in order to expose their entrepreneurship
- PSO2: To build a strong foundation knowledge and skill in industry and commerce
- PSO3: To ensure the students pursuing the professional courses viz. CA, ICWAI, CS, CMA and CFA

B.Com (CBCS) Programme Structure							
Semester I							
	Paper Code	Title of the paper	Marks			Teaching Hours	Total Credit
			IA	Sem. End Exam	Total		
Part - I	AEC	1.1 - Functional English-I	30	70	100	4	3
	AEC	1.2 - MIL-Kannada / Hindi / Addi. English	30	70	100	4	3
	AEC	1.3 - Indian Constitution	10	40	50	2	2
	AEC	1.4 - Business Communication	30	70	100	4	3
Part - II	DSC	1.5 - Financial Accounting-I	30	70	100	4	4
	DSC	1.6 -Elements of Companies' Act	30	70	100	4	3
Part III	GC	1.7 - Managerial Economics –I	30	70	100	4	3
Part IV	ECA	1.8 - Extra Curricular Activities	50	--	50	--	1
					700	26	22

Semester II							
	Paper code	Title of the paper	Marks			Teaching Hours	Total Credit
			IA	Sem. End Exam	Total		
Part - I	AEC	2.1 - Functional English-II	30	70	100	4	3
	AEC	2.2 - MIL-Kannada /Hindi /Adl. English	30	70	100	4	3
	AEC	2.3 - Environmental Studies	10	40	50	2	2
Part - II	DSC	2.4 - Modern Marketing Management	30	70	100	4	3
	DSC	2.5 - Financial Accounting-II	30	70	100	4	4
	DSC	2.6 - Entrepreneurship Development	30	70	100	4	3
Part - III	GC	2.7 - Managerial Economics – II	30	70	100	4	3
Part - IV	ECA	2.8 - Extra Curricular Activities	50	--	50	--	1
					700	26	22

A. S. Patil College of Commerce (Autonomous), Vijayapur

B.Com Programme Semester-wise Components

Sl. No.	Components (Course Type)	I Sem.	II Sem.	III Sem.	IV Sem.	V Sem.	VI Sem.	Total
1	AECC (Min.2)	4	3	-	-	-	-	7
2	DSC (Min. 12)	2	3	4	4	4	4	21
3	DSE/GEC (Min.4)	-	-	-	-	2	2	4
4	SEC (Min. 2)	-	-	2	2	1	1	6
5	GC (Min.2)	1	1	1	1	-	-	4
6	ECA	1	1	1	1	1	1	6
	Total Courses	8	8	8	8	8	8	48

B.Com I Semester

AECC 1.1 – Functional English –I

(w.e.f. academic year 2020-21 onwards)

(2 Credits; 4 Teaching hours; Theory 70 + IA 30 = 100; 3 hrs Exam.)

1. Course Objectives

- 1) To acquaint the students with communication skills
- 2) To inculcate life skills and human values
- 3) To improve the language competency
- 4) To enhance listening and speaking skills
- 5) To improve reading and writing skills
- 6) To encourage to think creatively and critically
- 7) To expand emotional intelligence
- 8) To develop gender sensitivity
- 9) To encourage analytical, composition and literary appreciation skills.

2. Course Outcomes

On successful completion of CBCS English courses, an undergraduate student will be able to:

1. Read, understand, and interpret a variety of written texts
2. Undertake guided and extended writing using appropriate vocabulary and correct grammar
3. Listen and speak with confidence in both formal and informal contexts with reasonable fluency and acceptable pronunciation.
4. Become employable with requisite professional skills, ethics and values

Syllabus :

Unit 1. Prose

(25 hours)

1. Bores – E. V. Lucas
2. Ritesh Agarwal - Karan
3. My Lost Doller – Stephen Leacock
4. Zero Budget Natural Farming - Shibu

Unit 2. Poetry

(20 hours)

1. Unknown Citizen – W. H. Auden
2. World is too much with us - William Wordsworth
3. Night of the Scorpion – Nissim Ezekiel
4. The Road not taken - Robert Frost

Unit 3. Grammar and Communication Skills

(15 hours)

1. Articles
2. Prepositions (Place, Time, Position)
3. Transformation of sentences :
 - a) Passive voice and active voice,
 - b) Question tag
 - c) Change the sentences.
 - d) Comparison of degree
 - e) Synonyms.

Unit 4. Composition skills

(04 hours)

- 1) Expansion of Ideas

2) Comprehension: Precise writing

Co-curricular activities : Seminars, Guest lectures, role plays, self introduction, introducing chief guest, president etc..

5. IA & Theory Assessment Methods

IA : **30** Marks (2 Internal Tests: 10 and 10 marks; Attendance 3 & Skill Development Activity: Home Assignment - 7 marks each)

Theory : **70** Marks

Total : **100** Marks

6. Question Paper Pattern

I.	10 objective questions (5 from Prose and 5 from Poetry)	10x01=10
II.	02 annotations out of 4: (1 from Prose and 1 from Poetry)	02x05=10
III.	01 essay type question (1 out of 2 from Prose and Poetry)	01x10=10
IV.	02 short notes out of 4: (One from Prose and one from Poetry)	02x05=10
V.	a) Use of articles	05x01=05
	b) Use of prepositions	05x01=05
VI.	a) Transformation of sentences	05x01=05
	b) Synonyms of words	05x01=05
VII.	a) Expansion of Ideas	05x01=05
	b) Comprehension: (Precise writing)	05x01=05
		Total: 70

7. Reference Books:

- 1) An anthology for prose and poetry (Macmillan Edition)
- 2) Modern English Grammar and Structure – Krishna Swami
- 3) Contemporary Structure of Modern English and Composition – Subramanya and Tickku .
- 4) Modern English Grammar and Composition – Wren and Martin

AECC 1.2A MIL- ಕನ್ನಡ

(w.e.f. academic year 2020-21 onwards)

ಪಠ್ಯಕ್ರಮ

ವಿಷಯದ ಉದ್ದೇಶಗಳು :

- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಮತ್ತು ಭಾಷೆಯ ಬಗ್ಗೆ ಆಸಕ್ತಿ ಮೂಡಿಸುವುದು
- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪ್ರಕಾರಗಳ ಅರಿಕೆ ಮಾಡುವುದು
- ಲೇಖಕರು ಹಾಗೂ ಕವಿಗಳನ್ನು ಪರಿಚಯಿಸುವುದು
- ವಾಣಿಜ್ಯ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಕನ್ನಡದಲ್ಲಿ ಸಂವಹನ ಕೌಶಲ್ಯಗಳನ್ನು ಅಳವಡಿಸುವುದು

ವಿಷಯದ ಪರಿಶೀಲನೆಗಳು :

- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಮತ್ತು ಭಾಷೆಯ ಬಗ್ಗೆ ಅಭಿಮಾನ ಹೊಂದುವುದು
- ಗದ್ಯ, ಪದ್ಯಗಳ ವ್ಯತ್ಯಾಸ ಹಾಗೂ ವಿಶೇಷತೆಯನ್ನು ಅರಿಯುವುದು
- ವ್ಯಾಕರಣದ ಮಹತ್ವವನ್ನು ತಿಳಿದುಕೊಳ್ಳುವುದು
- ನೈತಿಕ ಮೌಲ್ಯ, ಸಂಸ್ಕೃತಿ ಮತ್ತು ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ಅರಿತುಕೊಳ್ಳುವುದು

ಪದ್ಯ ಭಾಗ

- 1) ಉರುಗಳ ನುಡವೆಂ - ರನ್ನ
- 2) ನನ್ನ ಹಾಡು - ಅಂಬಿಕಾತನಯದತ್ತ
- 3) ಸುಖ-ದುಃಖ - ಮದುರಚೆನ್ನ
- 4) ಗ್ರಂಥ ನಿವೇದನೆ - ಚೆನ್ನವೀರ ಕಣವಿ
- 5) ಬೆರಣಿ ತಟ್ಟುವ ಹುಡುಗಿ ಮತ್ತು ಚಂದ್ರಾಮ ದೇವರು - ವೈದೇಹಿ

ಗದ್ಯ ಭಾಗ

- 6) ಸೀಮೆಯ ಕಲ್ಲು - ಡಾ. ಬೆಟಗೇರಿ ಕೃಷ್ಣ ಶರ್ಮಾ
- 7) ವರ್ತಮಾನಕ್ಕೂ ವಚನ : ಒಂದು ವಿಶ್ಲೇಷಣೆ - ಡಾ. ಬಿ.ಸಿ.ಸಾದರ
- 8) ಭಾರತೀಯ ಸಂಗೀತ - ಡಾ. ಕ. ಎಂ. ರೋಹಿಣಿ
- 9) ಹಣಕಾಸು ನಿರ್ವಹಣೆ ಹೇಗೆ ? - ಬಿ. ಆರ್ ರವೀಂದ್ರನಾಥ
- 10) ಆಧುನಿಕ ಮಹಿಳೆಗೆ ಶ್ರೀಮಾತೆಯವರ ಪ್ರಸ್ತುತತೆ - ಡಾ. ತೇಜಶ್ವಿನಿ. ಬಿ. ವೈ.

ವ್ಯಾಕರಣ ಮತ್ತು ಸಂಯೋಜನಾತ್ಮಕ ಕೌಶಲ್ಯಗಳು

- 1) ಪತ್ರ ಲೇಖನ
- 2) ಸಮಾರ್ಥಕ ಪದ
- 3) ವಾಕ್ಯ ಪ್ರಯೋಗ

ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ

1. ಪದ್ಯಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧ ರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು
(ಎರಡು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಒಂದಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
2. ಗದ್ಯಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು

- (ಎರಡು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಒಂದಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
3. ಪಠ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಎರಡಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯುವುದು 10 ಅಂಕಗಳು
(ಗದ್ಯಕ್ಕೆ ಮತ್ತು ಪದ್ಯಕ್ಕೆ ಅನುಲಕ್ಷಿಸಿ ಮೂರು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಎರಡಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
 4. ಪಠ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಎರಡಕ್ಕೆ ಸಂದರ್ಭ ದೊಡನೆ ಸೃಷ್ಟಿಕರಣ ನೀಡುವುದು 10 ಅಂಕಗಳು
(ಗದ್ಯಕ್ಕೆ ಮತ್ತು ಪದ್ಯಕ್ಕೆ ಅನುಲಕ್ಷಿಸಿ ಮೂರು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಎರಡು ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
 5. ವ್ಯಾಕರಣ ಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧ ರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು
 6. ವ್ಯಾಕರಣ ಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಐದು ಅಂಕದ ಎರಡು ಪ್ರಶ್ನೆಗಳು 10 ಅಂಕಗಳು
 7. ಹತ್ತು ವಸ್ತುನಿಷ್ಠ ಪ್ರಶ್ನೆಗಳನ್ನು ಕೇಳುವುದು (ಪದ್ಯದಿಂದ ಐದು ಗದ್ಯದಿಂದ ಐದು) 10 ಅಂಕಗಳು

AEC 1.2 (B)MIL: Hindi

(w.e.f. Academic Year 2020-21 onwards)

I. पाठ्यक्रम का उद्देश्य : (Objectives)

1. छात्रों में हिन्दी साहित्य के प्रति अभिरुचि उत्पन्न करना ।
2. रचनात्मक एवं सृजनात्मक शक्ति का विकास करना ।
3. पठन एवं वाचन में निपुण बनाना ।
4. लेखन कौशल को विकसित करना ।
5. अनुवाद की प्रक्रिया को समझाना ।
6. सौंदर्यानुभूति की भावना को जागृत करना ।

II. पाठ्यक्रम का परिणाम : (Outcomes)

CBCS पाठ्यक्रम के द्वारा हिन्दी कोर्स में विद्यार्थी सफलतापूर्वक निम्नलिखित बातें सीख सकते हैं ।

1. हिन्दी भाषा के साहित्य का पठन, वाचन, लेखन, संप्रेषण
2. हिन्दी भाषा के विविध रूपों की जानकारी
3. हिन्दी व्याकरण, अनुवाद, पत्रव्यवहार तथा शब्दभंडार का विकास
4. मानवीय मूल्यों के साथ हिन्दी भाषा में निपुणता से रोजगार की उपलब्धि ।

Syllabus :

1. गद्य अमृत (गद्य संकलन) : जोगिंदर सिंह बिसेन
वाणी प्रकाशन, नई दिल्ली ।

2. हिन्दी भाषा के विविध रूप : बोलचाल की भाषा, परिनिष्ठित भाषा, सम्पर्क भाषा, राष्ट्रभाषा, राजभाषा

3. स्वर तथा व्यंजन : सामान्य परिचय

4. अनुवाद (पारिभाषिक शब्दावली)

प्रात्यक्षिक : कथावाचन, शब्दों का योग्य उच्चारण, शब्दों का अनुवाद

Reference Books :

1. हिन्दी साहित्य युग और प्रवृत्तियाँ : डॉ.शिवकुमार शर्मा

2. हिन्दी साहित्य का इतिहास : डॉ. नगेन्द्र

3. भाषा विज्ञान : भोलानाथ तिवारी

4. आधुनिक हिन्दी व्याकरण : सुरेन्द्र कपूर

5. सुबोध हिन्दी व्याकरण : सं. डॉ. एस. टी. मेरवाडे, डॉ. एस.जे जहागीरदार

6. अनुवाद विज्ञान : भोलानाथ तिवारी

7. अनुवाद की भूमिका : कृष्ण कुमार गोस्वामी, विश्वनाथ अय्यर

8. वाणिज्य पत्र-व्यवहार : प्रा. ए. वी. नर्ती

9. व्यवहारिक हिन्दी : डॉ. रामकुमार शर्मा

10. सरल हिन्दी व्याकरण तथा रचना : मीनू कथूरिया

Hindi Question Paper Pattern:

- Q1.** Objective Type Questions (10 out of 12) : 10X1= 10 Marks
Q2. Annotations from Text book (2 out of 4) : 2x05= 10 Marks
Q3. Essay Type Questions from Text book (1out of 2) : 1x10= 10 Marks
Q4. Short Notes (2out of 4) : 2x05= 10 Marks
Q5. Letters (1out of 2) : 1x10= 10 Marks
Q6. Others (Grammar) : 20 Marks

Total : 70 Marks

AECC 1.2(C) – Additional English –I

(w.e.f. Academic Year 2020-21 onwards)

(2 Credits; 4 Teaching hours; Theory 70 + IA 30 = 100; 3 hrs Exam)

Unit 1. Prose (25 hours)

1. A Dialogue on Democracy - A. S. Hornsby
2. A Day's Wait - Earnest Hemingway
3. Spoken English and Broken English - G. B. Shaw
4. Round the World on a Bicycle - Bernard Newman

Unit 2. Poetry (14 hours)

1. Where the Mind is without Fear - Rabindranath Tagore
2. True Love - William Shakespeare
3. Don't Quit - Edgar Albert Guest
4. If - Rudyard Kipling

Unit 3. Grammar and Communication Skills (25 hours)

- a) Use of models in sentences.
- b) Preparation of Headlines and Slogans.
- c) Interpretation of Notices.
- d) Résumé Writing.

Co-curricular activities: Seminars, Guest lectures, role plays, self introduction, introducing chief guest, president etc.

IA	: 30 Marks (2 Internal Tests: 10 and 10 marks; Attendance 3 & Skill Development Activity: Home Assignment - 7 marks each)
Theory	: 70 Marks
Total	: 100 Marks

Question Paper Pattern:

VIII. 10 objective questions (5 from Prose and 5 from Poetry)	10x01=10
IX. 02 annotations out of 4: (1 from Prose and 1 from Poetry)	02x05=10
X. 01 essay type question (1 out of 2 from Prose and Poetry)	01x10=10
XI. 02 short notes out of 4: (One from Prose and one from Poetry)	02x05=10
XII. Modals (Making Sentences using Modals 5 out of 7)	5X02= 10
XIII. a) Preparation of News Headlines and Slogans	5X01= 05
b) Interpretation of Notices	5X01= 05
XIV. Resume writing	1X10= 10
	Total : 70

Reference Books:

- 1) An anthology for prose and poetry (Macmillan Edition)
- 2) Modern English Grammar and Structure – S. Chand and Company
- 3) Contemporary Structure of Modern English and Composition – Devid Green .
- 4) Modern English Grammar and Composition – Krishnamurti

AEC 1.3: Indian Constitution

(w.e.f. Academic Year 2020-21 onwards)

Part 3: AECC - Ability Enhancement Compulsory Course

The constitution of India aims to imbue students with the constitutional making process and its formulations. Further, it is done with the objective to acquaint / embolden students to have the basic understanding of the constitution of India.

Unit – 1 Constitution – Structure and Principles

1. Meaning and importance of Constitution.
2. Making of Indian Constitution – Sources
3. Salient features of Indian Constitution

Unit – 2 Fundamental Rights and Directive Principles

1. Fundamental Rights.
2. Fundamental Duties.
3. Directive Principles.

Unit – 3 Government of Union

1. President of India – Election and Powers.
2. Prime Minister and Council of Ministers.
3. Lok Sabha – Composition and Powers.
4. Rajya Sabha – Composition and Powers.

Reference:

- 1) Durga Das Basu, Introduction to the Constitution of India, Gurgaon; LexisNexis, 2018 (23rd edn.)
- 2) M. V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
- 3) J.N. Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, 2018 (55th edn.)
- 4) Constitution of India (Full Text), India. Gov. in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
- 5) Durga Das Basu, Bharatada Samvidhana Parichaya, Gurgaon; Lexis Nexis Butter worths Wadhawa, 2015.
- 6) Kb Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015.
- 7) ಡಾ. ಎಂ.ಎಸ್. ಪಾಟೀಲ ಪ್ರಾಚಾರ್ಯರು ಎಸ್.ಕೆ.ಕಲಾ, ವಾಣಿಜ್ಯ ಹಾಗೂ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ತಾಳಿಕೋಟಿ ಭಾರತದ ಸಂವಿಧಾನ ಪ್ರತಿಭಾ ಪ್ರಕಾಶನ ತಾಳಿಕೋಟಿ.
- 8) ಪ್ರೊ. ಎಚ್. ಎಂ. ರಾಜಶೇಖರ ಭಾರತ ಸರ್ಕಾರ ಮತ್ತು ರಾಜಕೀಯ.
- 9) ಎಸ್. ಪಿ. ಡಂಗಿ ಭಾರತ ಸಂವಿಧಾನ ಪರಮಲಕ್ಷ್ಮೀ ಪ್ರಕಾಶನ.

AEC1.4: Business Communication
(w.e.f. Academic Year 2020-21& onwards)

Course Objectives:

- To create awareness & familiarize the students with the concepts of business communication and to develop basic business communication skills.
- The purpose of this subject is to cultivate effective communication, speaking, reading, listening and writing skills and to face interviews.

Course Outcome:

- To make the students aware about the business communication
- To understand appropriately apply how to apply modes of expression I.e. in written, visual and oral communication
- To develop awareness regarding new trends in business communication, various media of communication and communication device
- To develop the ability to write a documented paper and or to give an oral presentation
- To stimulate critical thinking by designing and developing clean and lucid writing skills

Unit	Topics	Teaching Hours
I	Unit I: Introduction to Communication: <ul style="list-style-type: none"> ❖ Meaning, Definition and Objectives of Communication. ❖ Importance of Effective Communication. <ul style="list-style-type: none"> ▪ Media of Communication. ▪ Types of Communication. ❖ Principles of effective communication. 	12
II	Written Communication: <ul style="list-style-type: none"> ❖ Business Correspondence: Its Need, Functions and Kinds of Letters. ❖ Essentials of Business Letter. ❖ Structure of Business Letter. Layout, Form, Mechanical Structure and Punctuation etc. ❖ Planning of a Letter. 	12
III	Business Correspondence: <p>A) * Enquiries and Replies, Orders and Executions. * Credit and Status Enquires. * Complaints and Adjustments. * Collection Letters. * Sales and Circular Letters.</p> <p>B) Writing Application for Jobs, Giving Bio-Data, Resume, C.V., with References, Job-Interview Letters, Facing an Interview, Correspondence with Referees/References and Appointment Letters.</p> <p>C) * Use of "YOU ATTITUDE" in Business Letters. * Every Letter is a Sales Letter as Applied to Business Letters. * "The Good-News" and "Bad-News" Letters, the Art of Handling Positive and Negative Situations in Drafting Business Letters.</p>	16
IV	Unit IV: Oral Communication:	12

	<ul style="list-style-type: none"> ❖ Meaning, Merits and Limitations. ❖ Essentials of Effective Oral Communication. ❖ Meaning, Merits and Limitations of the Following Forms of Communication: ❖ Face-to-Face Communication. ❖ Visual and Audio-Visual Communication ❖ Electronic Communication ❖ Silence as a Means of Communication. 12 Hours 	
V	<p>Report Writing:</p> <ul style="list-style-type: none"> ❖ Meaning, Importance and Types of Business Reports. ❖ Essentials of a Good Report. ❖ Preparing a Report ❖ Forms of Report <p>i) Letter Form ii) Memorandum Form iii) Letter-Text Combination Form</p> <p>Report by Individuals and Committees. .</p>	
	TOTAL	64

Pedagogy:Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case Studies.

Practical on Skill Development Activities:

- Business Correspondence
- Oral Communication Skills
- Facing Interview
- Preparation of Drafts, Bio-Data, Resume, and C.V by Students
- Speaking Skills
- Reading Skills
- Presentations Skills
- Collect Different Types of Sales & Circular Letters
- Draft Application for Jobs
- Arranging Face to Face Interviews
- Demonstration of Electronic Communication.
- Collect Business Reports
- Demonstration of Body Languages-Simple Postures and Gestures

Suggested Readings:

1. Rajendra Pal & J. S. Korlahalli : Essentials of Business Communication Sultan Chand & Sons, New Delhi
2. Rajendra Pal & J. S. Korlahalli : Communication Skills, Sultan Chand & Sons, New Delhi
3. Moniopoly : Business Communications, TMH, New Delhi
4. Kaul : Business Communication, PHI, New Delhi
5. Rai and Raj : Business Communication, and Report Writing, Himalaya Publishing House, New Delhi
6. Asha Kaul : Effective Business Communication, PHI, New Delhi
7. Chaturvedi : Business Communication, Person, New Delhi
8. SEN : Communication Skills, PH, New Delhi
9. Madhukar : Business Communication, Vikas Publication, New Delhi
10. Guffey : Business Communication & Report Writing, Himalaya Publishing House, New Delhi

11. Madhumati M : Business Communication Skills Kulkarni R. Chand & Co. New Delhi
12. Varinder Kumar : Business Communication Skills, Kalyani Publishers
13. M. B. Kadkol : Business Communication Skills, Renuka Prakashan
14. K. D. Basava : Business Communication Skills Vidyanidhi Prakashan, Hubli

DSC 1.5: Financial Accounting - I

(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

- To make students convenient to accounting knowledge.
- To create awareness regarding accounting of various parts of Partnership Firms.

Course Outcomes:

Upon successful completion of this course, the students will be able to:

- Acquire conceptual knowledge of basic of accounting.
- Identify events that need to be recorded in the accounting records.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Describe the role of accounting information and its limitations.

Unit	Topics	Teaching Hours
I	Conversion of Single entry system into double entry system: Need for conversion, steps involved in conversion: problems relating thereto.	12
II	Accounts of Professionals: Chartered Accountants, Lawyers and Doctors only. Fees a/c, Petty Cash book, Clients ledger, Receipts & Payments a/c, Income & Expenditure a/c & A Balance Sheet.	12
III	Higher Aspects of Partnership Accounts: A) Dissolution of Partnership Firm: Distinction between dissolution of Partnership and dissolution of firm. Modes of Dissolution, Accounting entries relating to dissolution. B) Insolvency of Partners: Single partner and all partners. Garner v/s Murray Rule, and problems relating thereto. C) Piece-meal distribution of cash: Basis for distribution. Meaning of Proportionate method Problems relating thereto	14
IV	Sale of a Firm to a Company: Introduction, meaning, and objectives of conversion of partnership, Meaning of purchase consideration. Different methods of calculation of purchase consideration. Accounting procedure and problems relating thereto.	10
V	Royalty Accounts: Meaning of importance – minimum rent, short-workings, recoupment of short-working, strike period: entries and accounts in the books of lessee and lessor (excluding sub lease)	12

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case let

Practical on Skill Development: Field Activity

Topics

- Collect a Trial Balance from a Sole Trader and prepare Final Accounts
- Collection & prepare of royalty agreement with regard to any suitable situation
- Prepare Proforma Invoice and Account Sales

- Preparation of list of items which comes under Royalty accounts
- Collect Receipts and Payment Account of a Non-trading Concern
- Prepare brief note on accounting system of hotel industry
- Calculation of policy premium with imaginary figures Calculation of fair claims with imaginary figures

Reference Books:

1. Advanced Accountancy: Arulanandam, Himalaya publishers
2. Shukla & Grewal: Advanced Accountancy- Vol- I S. Chand & Sons, New Delhi
3. Ashok Sehgal and Deepal Sehgal – Advanced Accounting – Vol – I taxmann Publications, New Delhi
4. S.N. Maheshwarim& S. K. Maheshwari: Advanced Accountancy- Vol. – I & II, Vikas Publications.
5. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi

DSC 1.6: Elements of Companies' Act

(w.e.f. Academic Year 2020-21 & onwards)

Course Objective:

The main objectives of this subject is to provide the knowledge of company, shares and kinds of the company.

- It also describes the features of private companies in India and study of evolution and development of Indian company act.
- This subject also describes the memorandum of association and article of association.
- It also describes the prospectus and contents of prospectus.
- This subject also describes the relationship between company and share holders, directors.

Course Outcomes:

After the completion of the course, Students will be able to:

- Know about the concept of Indian Corporate Sector
- Know about the company law in the India
- Understand the use of the memorandum of association and article of association in a company, they also learn from this course
- Use of prospectus in a company
- Understand the relationship between company and debenture holders

Unit	Topics	No of Periods
I	Unit 1: Joint Stock Companies - Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Public and Private Companies- Formation of a Company – Steps viz. Promotion Stage: Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning and Contents of Memorandum of Association and Articles of Association, Distinction between Memorandum of Association and Articles of Association- - Meaning, Contents and Types of Prospectus; e-filing and Certificate of Commencement of Business	14
II	Capital of a Company - Share Capital – Meaning of Shares – Kinds of Shares – Equity V/s Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares and debentures, Types of Issue of Shares (concepts only), Book Building Process	12
III	Key Personnel and Administration- Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Resident Director, Independent Director; Auditor – Appointment, Powers, Duties and Responsibilities Director – Appointment, Powers, Duties and Responsibilities Audit Committee and CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.	10
IV	Corporate Meetings - Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meetings; Resolutions: Meaning and Types- Secretary's Duties in relation to these meetings.	12

V	Structure and Administration of Global Companies- Meaning – Types – Features – Legal Formalities – Administration- Ethical Practices in Company Administration	12
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Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case let
Practical on Skill Development: Field Activity

Topics

- Drafting of Memorandum of Association, Drafting of Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Prepare a prospects of company
- Prepare Company's Organization Structure.
- List out the rights of and obligations of owners of company List out code of ethics and governance related aspects of company

Reference Books :

1. Elements of Corporate Law- S.N Maheshwari, HPH
2. Business Law for Management- Balchandran, HPH
3. Principles of Company Law- M.C. Shukla & Gulshan
4. Company Law and Secretarial Practice- S.C. Kuchhal

DSC 1.7: Managerial Economics – I
(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

1. To familiarize the students with basic economic tools and techniques and its application to business decision making.
2. To familiarize students with the micro economic business environment including consumer behaviour, cost and revenue conditions.

Course Outcomes:

The student of Business Economics will be able to:

CO-1: Explain basic concepts like producer, consumer, opportunity cost, discounting principle, marginal utility etc

CO-2: Explain the concepts of price, demand and supply

CO-3: Illustrate the law of hypothetical demand graphically

CO-4: Describe the changes in the behaviour of a typical consumer due variations in prices of commodities

CO-5: Explain the relationship between elasticity of demand and price of a product

CO-6: Calculate the average and marginal costs of a product

Unit	Content	Teaching Hours
I	Introduction to Business Economics Meaning, Definition, Nature and Scope of Business Economics – Role and Responsibilities of Business Economist – Decision Making in Business – Fundamental Concepts: Incremental Principle, Marginal Cost Principle, Opportunity Cost, Time Perspective, Discounting Principle.	16 Hours
II	Consumer Behavior Consumer Sovereignty – Limitations - Marginal Utility - Law of Diminishing Marginal Utility – Consumer’s Surplus - Indifference Curves: Meaning and Properties – Budget-Line – Consumer’s Equilibrium – Price Consumption Curve – Income Consumption Curve.	12 Hours
III	Analysis of Demand and Supply Demand – Meaning and Types of Demand – Determinants of Demand – Shifts in Demand – Extension and Contraction of Demand – Increase and Decrease in Demand – Elasticity of Demand – Price, Income, Cross and Advertising Elasticity of Demand - Demand Forecasting – Meaning – Methods: Trend Projection Analysis – Supply – Law of Supply – Elasticity of Supply.	16 Hours
IV	Production Analysis Production: Modern Classification Factors of Productions. Production Function – Cobb-Douglas Production Function – Law of Variable Proportions – Economies And Diseconomies Of Scale – Production Possibilities Curve.	10 Hours
V	Economic Analysis of Cost and Revenue Meaning and Types of Cost – Fixed and Variable Cost, Average and Marginal Cost – Short-Run and Long-Run Cost Curves – U-Shape of Cost Curves – Cost control and Cost Reduction	10 Hours
	Total :	64 Hours

Note: Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case Studies.

Practical on Skill Development Activity:

- Visit to market and observation of consumer behaviour.
- Visit to business establishments and collect information of cost and revenues.

Reference books

1. Managerial Economics – Joel Dean, PHI, New Delhi
2. Managerial Economics – Mote and Paul
3. Managerial Economics – R L Varshney and Maheshwari
4. Managerial Economics – P N Chopra, Kalyani Publishers, New Delhi
5. Managerial Economics – P L Mehta, S Chand and Co., New Delhi
6. Managerial Economics – Peterson and Lewis, PHI, New Delhi
7. Managerial Economics – ABN Kulkarni and AB Kalkundrikar
8. Business Economics – Dr. S K Singh
9. Business Economics – R K Lekhi, Kalyani Publishers, New Delhi
10. Business Economics – H L Ahuja, S Chand and Co., New Delhi

DEPARTMENT OF COMMERCE
Semester I
SPECIAL ACCOUNTS PAPER I
(Compulsory for Non - commerce Students Joining B.Com)

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers.

Unit	Topics	Teaching Hours
I	Introduction: Origin of Accounting Meaning of book keeping, Accounting, Accountancy, Distinction between Bookkeeping and Accounting, & Accounting and Accountancy. Need, Objectives and Advantages of Accounting, Basic Terms. Accounting Principles, Concepts, Conventions, Accounting Cycle. Accounting Equations	10
II	Double Entry System Of Book Keeping: Meaning, Advantages Classification of Accounts -English System: American System: Rules of debit and credit under English System and American System	10
III	Journal: Meaning Features Objectives and Advantages. Proforma of Journal, Journalizing and Journal Entry. Simple and Compound Entries. Ledger : Meaning, Features, Need and Importance of Ledger , Distinction between Journal and Ledger Format of Ledger, Ledger Posting, Balancing of Ledger Accounts	10
IV	Subsidiary Books: Meaning, Features - Advantages. Purchases Book. Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivable Book, Bills Payable Book, Cash Book, Journal Proper, Invoice, Trade Discount and Cash Discount, Debit Note, Credit Note.	10
V	Cash Book: Meaning, features, Objectives, Simple Cash Book. Two column Cash Book ,Three column Cash Book, Contra Entries, Cash book with discount and bank columns, Petty cash book: Meaning, features Objectives and Advantages Analytical & imprest system	10

Suggested Reference:

1. Text Book of Accountancy – B S Raman
2. Principles of Accountancy – Tulsian
3. Introduction to Accountancy - T S Grewal
4. Accountancy – Dr. R. V. Diwan

Guidelines:

1. These papers are for first and Second semesters for students seeking admission to B.Com from Non – Commerce background
2. The examination for Special Commerce and Special Accountancy papers will be conducted by the respective colleges along with internal test of other subjects.
3. There will not be University examination for Special Commerce and Special Accountancy the attendance and passing of these papers is compulsory.

DEPARTMENT OF COMMERCE
Semester I
SPECIAL COMMERCE Paper I

Objectives:

1. To familiarize Non - Commerce students who join Commerce stream with the basics of Commerce so that they adjust to the new stream they have chosen.
2. To make them know about different forms of business organizations as they are frequently referred in First semester classes.
3. To ensure that they know at least the minimum about cheques, etc

Unit	Topics	Teaching Hours
I	Concept of Commerce : Meaning of trade and Commerce, Branches of Commerce, Significance of Commerce	10
II	Sole trading, Partnership Firms, types of partners, advantages and disadvantages, Limited partnership	10
III	Joint Stock Companies – features, types of companies, types of shares	10
IV	Cooperative Societies : meaning, features, types, advantages and disadvantages	10
V	Negotiable Instruments - Bill of Exchange, Promissory note, cheque.	10

SUGGESTED REFERENCE:

1. Text book of Business Studies – as per PU syllabus

Guidelines:

1. These papers are for first and Second semesters for students seeking admission to B.Com from Non – Commerce background
2. The examination for Special Commerce and Special Accountancy papers will be conducted by the respective colleges along with internal test of other subjects.
3. There will not be University examination for Special Commerce and Special Accountancy
4. The attendance and passing of these papers is compulsory.

B.Com II Semester

AECC2.1 – Functional English – II

(w.e.f. Academic Year 2020-21 & onwards)

(2 Credits; 4 Teaching hours; Theory 70 + IA 30 = 100; 3 hrs Exam)

Unit 1. Prose (25 hours)

1. A Room 10X8 – K. S. Duggal
2. Spoken English and Broken English – G. B. Shaw
3. Forgetting - Robert Lynd
4. My Greatest Olympic Prize – Jesse Owens

Unit 2. Poetry (14 hours)

1. The Chimney Sweeper – William Blake
2. Dover Beach – Matthew Arnold
3. Lady Clare – Lord Tennyson
4. The Vagabond – R. L. Stevenson

Unit 3. Grammar and Communication Skills (25 hours)

1. Correction of sentences
2. Combining the sentences by W-H words
3. Antonyms
4. Application Writing

Co-curricular activities : Seminars, Guest lectures, role plays, self introduction, introducing chief guest, president etc..

IA : 30 Marks (2 Internal Tests: 10 and 10 marks; Attendance 3 & Skill Development Activity: Home Assignment - 7 marks each)

Theory : 70 Marks

Total : 100 Marks

Question Paper Pattern

- | | | |
|------|---|----------|
| I. | 10 objective questions (5 from Prose and 5 from Poetry) | 10x01=10 |
| II. | 02 annotations out of 4: (1 from Prose and 1 from Poetry) | 02x05=10 |
| III. | 01 essay type question (1 out of 2 from Prose and Poetry) | 01x10=10 |
| IV. | 02 short notes out of 4: (One from Prose and one from Poetry) | 02x05=10 |
| V. | Correction of sentence | 10x01=10 |
| VI. | a) Combining sentence by using WH - Words | 05x01=05 |
| | b) Antonyms | 05x01=05 |
| VII. | Application writing | 10x01=10 |

Total: 70

Reference Books:

- 1) An anthology for prose and poetry (Macmillan Edition)
- 2) Modern English Grammar and Structure – Krishna Swami
- 3) Contemporary Structure of Modern English and Composition – Subramanya and Tickku.
- 4) Modern English Grammar and Composition – Wren and Martin

ಬಿ.ಕಾಂ II ಸೆಮಿಸ್ಟರ್

AECC 2.2A MIL- ಕನ್ನಡ

(w.e.f. Academic Year 2020-21 & onwards)

ಪಠ್ಯಕ್ರಮ

ಒಟ್ಟು ಪಾಠದ ಅವಧಿ 70 ಘಂಟೆಗಳು. ವಾರಕ್ಕೆ 4 ಘಂಟೆಗಳ ಪಾಠ. ಒಟ್ಟು 100 ಅಂಕಗಳು. ಲಿಖಿತ ಪರೀಕ್ಷೆಗೆ 70 ಅಂಕಗಳು. ಆಂತರಿಕ ಗುಣಾಂಕಕ್ಕೆ 30 ಅಂಕಗಳು(ಮೊದಲ ಕೀರು ಪರೀಕ್ಷೆಗೆ 10, ಎರಡನೇ ಕೀರು ಪರೀಕ್ಷೆಗೆ 10, ನಯೋಜಿತ ಕಾರ್ಯಕ್ಕೆ 07, ಹಾಜರಾತಿಗೆ 03 ಅಂಕಗಳು), ಕ್ರೇಡಿಟ್ 02

ವಿಷಯದ ಉದ್ದೇಶಗಳು :

- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಮತ್ತು ಭಾಷೆಯ ಬಗ್ಗೆ ಆಸಕ್ತಿ ಮೂಡಿಸುವುದು
- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪ್ರಕಾರಗಳ ಅರಿಕೆ ಮಾಡುವುದು
- ಲೇಖಕರು ಹಾಗೂ ಕವಿಗಳನ್ನು ಪರಿಚಯಿಸುವುದು
- ವಾಣಿಜ್ಯ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಕನ್ನಡದಲ್ಲಿ ಸಂವಹನ ಕೌಶಲ್ಯಗಳನ್ನು ಅಳವಡಿಸುವುದು

ವಿಷಯದ ಪರಿತಾಂಶಗಳು :

- ಕನ್ನಡ ಸಾಹಿತ್ಯ ಮತ್ತು ಭಾಷೆಯ ಬಗ್ಗೆ ಅಭಿಮಾನ ಹೊಂದುವುದು
- ಗದ್ಯ, ಪದ್ಯಗಳ ವ್ಯತ್ಯಾಸ ಹಾಗೂ ವಿಶೇಷತೆಯನ್ನು ಅರಿಯುವುದು
- ವ್ಯಾಕರಣದ ಮಹತ್ವವನ್ನು ತಿಳಿದುಕೊಳ್ಳುವುದು
- ನೈತಿಕ ಮೌಲ್ಯ, ಸಂಸ್ಕೃತಿ ಮತ್ತು ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ಅರಿತುಕೊಳ್ಳುವುದು

ಪದ್ಯ ಭಾಗ

- 1) ಗಂಗಿ ಗೌರಿ ಹಾಡು - ಜಾನಪದ
- 2) ನಿಜದ ನನಹು - ಅಲ್ಲಮಪ್ರಭು, ಆಯ್ದಕ್ಕಿ ಲಕ್ಕಮ್ಮ
- 3) ಧರೆಯೊಳಗಿಬ್ಬರು ಹಿತದಲಿ ನೀವಿಹುದು- ಕನಕದಾಸ
- 4) ದೊರಕಿದಾ ಗುರು - ದೊರಕಿದಾ - ಶಿಶುನಾಳ ಶರೀಪ್
- 5) ನನ್ನ ಹಾಡು - ಪು.ತಿ.ನ

ಗದ್ಯ ಭಾಗ

- 6) ನಮ್ಮ ಎಮ್ಮೆಗೆ ಮಾತು ತಿಳಿಯುವದೆ? - ಗೊರೂರು ರಾಮಸ್ವಾಮಿ ಐಯಂಗಾರ್
- 7) ಗುಜರಾತದ ಒಳಂಗಳದಲ್ಲಿಲ - ವಿ. ಕೃ. ಗೋಕಾಕ
- 8) ಏಣಿಯಿಂದ ರಂಗದ ಏಣಿಗೆ - ಗಣೇಶ ಅಮೀನಗಡ
- 9) ವಸುಂದರಾ - ಶಾಂತಾದೇವಿ ಕಣವಿ
- 10) ಹೆಣ್ಣುಬರೆಹದ ಒಳಬಂಡಾಯ - ಡಾ. ಎಚ್. ಎಸ್. ಶ್ರೀಮತಿ

ವ್ಯಾಕರಣ ಮತ್ತು ಸಂಯೋಜನಾತ್ಮಕ ಕೌಶಲ್ಯಗಳು

- 1) ಪ್ರಚಲಿತ ವಿಷಯಗಳ ಬರವಣಿಗೆ
- 2) ವಿರುದ್ಧ ಪದ
- 3) ವಾಕ್ಯ ಸರಿಪಡಿಸುವಿಕೆ

ಮಾದರಿ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ

1. ಪದ್ಯಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧ ರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು
(ಎರಡು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಒಂದಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
2. ಗದ್ಯಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು
(ಎರಡು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಒಂದಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
3. ಪಠ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಎರಡಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯುವುದು 10 ಅಂಕಗಳು
(ಗದ್ಯಕ್ಕೆ ಮತ್ತು ಪದ್ಯಕ್ಕೆ ಅನುಲಕ್ಷಿಸಿ ಮೂರು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಎರಡಕ್ಕೆ ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
4. ಪಠ್ಯಕ್ಕೆ ಸಂಬಂಧಿಸಿ ಎರಡಕ್ಕೆ ಸಂದರ್ಭ ದೊಡನೆ ಸೃಷ್ಟಿಕರಣ ನೀಡುವುದು 10 ಅಂಕಗಳು
(ಗದ್ಯಕ್ಕೆ ಮತ್ತು ಪದ್ಯಕ್ಕೆ ಅನುಲಕ್ಷಿಸಿ ಮೂರು ಪ್ರಶ್ನೆಗಳನ್ನು ಕೊಟ್ಟು ಎರಡು ಉತ್ತರ ಬರೆಯಲು ಹೇಳುವುದು)
5. ವ್ಯಾಕರಣ ಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಒಂದು ಪ್ರಬಂಧ ರೂಪದ ಪ್ರಶ್ನೆ 10 ಅಂಕಗಳು
6. ವ್ಯಾಕರಣ ಭಾಗವನ್ನು ಅನುಲಕ್ಷಿಸಿ ಐದು ಅಂಕದ ಎರಡು ಪ್ರಶ್ನೆಗಳು 10 ಅಂಕಗಳು
7. ಹತ್ತು ವಸ್ತುನಿಷ್ಠ ಪ್ರಶ್ನೆಗಳನ್ನು ಕೇಳುವುದು (ಪದ್ಯದಿಂದ ಐದು ಗದ್ಯದಿಂದ ಐದು) 10 ಅಂಕಗಳು

AEC 2.2 (B)MIL: Hindi

(w.e.f. Academic Year 2020-21 & onwards)

I. पाठ्यक्रम का उद्देश्य : (Objectives)

१. छात्रों में हिन्दी साहित्य के प्रति अभिरुचि उत्पन्न करना ।
२. रचनात्मक एवं सृजनात्मक शक्ति का विकास करना ।
३. पठन एवं वाचन में निपुण बनाना ।
४. लेखन कौशल को विकसित करना ।
५. अनुवाद की प्रक्रिया को समझाना ।
६. सौंदर्यानुभूति की भावना को जागृत करना ।

II. पाठ्यक्रम का परिणाम : (Outcomes)

CBCS पाठ्यक्रम के द्वारा हिन्दी कोर्स में विद्यार्थी सफलतापूर्वक निम्नलिखित बातें सीख सकते हैं ।

१. हिन्दी भाषा के साहित्य का पठन, वाचन, लेखन, संप्रेषण
२. हिन्दी भाषा के विविध रूपों की जानकारी
३. हिन्दी व्याकरण, अनुवाद, पत्रव्यवहार तथा शब्दभंडार का विकास
४. मानवीय मूल्यों के साथ हिन्दी भाषा में निपुणता से रोजगार की उपलब्धि ।

Syllabus :

१. काव्य सरगम (कविता संकलन) : सं. डॉ.संतोष कुमार चतुर्वेदी
लोकभारती प्रकाशन, इलाहाबाद ।

(‘मनुष्यता’ से लेकर ‘इंसान और कुत्ते’ तक की कविताएँ।)

2. व्याकरण : संज्ञा, सर्वनाम, विशेषण, क्रिया, लिंग, वचन

३. पत्रलेखन : पारिवारिक पत्र, व्यवहारिक पत्र, बैंक संबंधी पत्र, बीमा संबंधी पत्र, नौकरी संबंधी पत्र

प्रात्यक्षिक : काव्यपठन, लिंग परिवर्तन, वचन परिवर्तन, अंकलेखन

Reference Books :

१. हिन्दी साहित्य युग और प्रवृत्तियाँ : डॉ.शिवकुमार शर्मा
२. हिन्दी साहित्य का इतिहास : डॉ. नगेन्द्र
३. भाषा विज्ञान : भोलानाथ तिवारी
४. आधुनिक हिन्दी व्याकरण : सुरेन्द्र कपूर
५. सुबोध हिन्दी व्याकरण : सं. डॉ. एस. टी. मेरवाडे, डॉ. एस.जे जहागीरदार
६. अनुवाद विज्ञान : भोलानाथ तिवारी
७. अनुवाद की भूमिका : कृष्ण कुमार गोस्वामी, विश्वनाथ अय्यर
८. वाणिज्य पत्र-व्यवहार : प्रा. ए. वी. नर्ती
९. व्यवहारिक हिन्दी : डॉ. रामकुमार शर्मा
१०. सरल हिन्दी व्याकरण तथा रचना : मीनू कथूरिया

Hindi Question Paper Patern:

- Q1.** Objective Type Questions (10 out of 12) : 10X1= 10 Marks
Q2. Annotations from Text book (2 out of 4) : 2x05= 10 Marks
Q3. Essay Type Questions from Text book (1out of 2) : 1x10= 10 Marks
Q4. Short Notes (2out of 4) : 2x05= 10 Marks
Q5. Letters (1out of 2) : 1x10= 10 Marks
Q6. Others (Grammar) : 20 Marks

Total : 70 Marks

AECC 2.2(C) – Additional English – II

(w.e.f. Academic Year 2020-21 & onwards)

(2 Credits; 4 Teaching hours; Theory 70 + IA 30 = 100; 3 hrs Exam)

Unit 1. Prose (25 hours)

1. My Lord, The Baby - Rabindranath Tagore
2. Good Manners - J. C. Mill
3. And then Gandhi Came – Jawaharlal Nehru
4. With the Photographer – Stephen Leacock

Unit 2. Poetry (14 hours)

1. Once upon a Time – Gabriel Okara
2. On His Blindness – John Milton
3. Tables Turned– William Wordsworth
4. Night of the Scorpion – Nissim Ezekiel

Unit 3. Grammar and Communication Skills (25 hours)

- a) Use of words as two different forms of Speech.
- b) Preparation of Advertisement.
- c) Letter of Congratulations and Compliments.
- d) Paragraph writing on Current Topics.

Co-curricular Activities: Seminars, Guest lectures, role plays, self introduction, introducing chief guest, president etc.

IA : 30 Marks (2 Internal Tests: 10 and 10 marks; Attendance 3 & Skill Development Activity: Home Assignment - 7 marks each)

Theory : 70 Marks

Total : 100 Marks

Question Paper Pattern

I.	10 objective questions (5 from Prose and 5 from Poetry)	10x01=10
II.	02 annotations out of 4: (1 from Prose and 1 from Poetry)	02x05=10
III.	01 essay type question (1 out of 2 from Prose and Poetry)	01x10=10
IV.	02 short notes out of 4: (One from Prose and one from Poetry)	02x05=10
V.	Use of words as two different forms of Speech	5X02= 10
VI.	a) Preparation of Advertisement	5X01= 05
	b) Letter of congratulations and compliments	5X01= 05
VII.	Writing on Current Topics	1X10= 10
		Total :70

Reference Books:

- 1) An anthology for prose and poetry (Macmillan Edition)
- 2) Modern English Grammar and Structure – S. Chand and Company
- 3) Contemporary Structure of Modern English and Composition – Devid Green .
- 4) Modern English Grammar and Composition – Krishnamurti

AEC 2.3 : Environmental Studies

(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

1. To identify the major challenges in environmental issues and evaluate possible solutions.
2. Develop analytical skills, critical thinking and demonstrate socio-economic skills for sustainable development.
3. To analyze an overall impact of specific issues and develop environmental management plan.

Course Outcome:

Students will be able to;

1. Understand the principles of ecology and environmental issues that apply to air, land, and water issues on a global scale
2. Develop critical thinking and/or observation skills, and apply them to the analysis of a problem or question related to the environment
3. Demonstrate ecology knowledge of a complex relationship between biotic and a biotic components
4. Apply their ecological knowledge to illustrate and graph a problem and describe the realities that managers face when dealing with complex issues

DETAILED SYLLABUS

Units	Topics	Teaching Hours
I	Multidisciplinary nature of environmental studies & Ecosystem <ul style="list-style-type: none">• Definition, Scope and importance,• Need for public awareness• Definition of ecosystem, structure and function of ecosystem, energy flow in ecosystem, food chain and food web.• Case studies of the following ecosystems: Forest ecosystem, Desert ecosystem and pond ecosystem	08
II	Natural Resources : Renewable and Non-renewable Resources <ul style="list-style-type: none">• Land resources and land use change; Land degradation, soil erosion and desertification.• Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.• Water : Use and over - exploitation of surface and ground water, floods, droughts, conflicts over water (international & interstate).• Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies	10
III	Biodiversity and Conservation <ul style="list-style-type: none">• Introduction-Definition: Genetic, species and ecosystem diversity• Biogeographically classification of India	10

	<ul style="list-style-type: none"> • Value of Biodiversity: consumptive use, productive use, social, ethical, aesthetic and optional values • Hot-spots of Biodiversity of India Endangered and endemic species of India • Threats to biodiversity : Habitat loss, poaching of wildlife, man wildlife conflicts. • Conservation of biodiversity : In situ and Ex situ conservation of biodiversity. 	
IV	<p>Environmental Pollution</p> <p>Definition, causes, effects and control measures of: Air, water, soil and noise pollution, Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution, Nuclear hazards</p> <ul style="list-style-type: none"> • Solid waste management : Causes, effects and control measures of urban and Industrial wastes-Biodegradable and Non-biodegradable wastes • Disaster management: Flood, earthquake, cyclone and landslides • Pollution case studies. 	10
V	<p>Social issues & Environment</p> <ul style="list-style-type: none"> • Water conservation, Rain water harvesting and Wasteland reclamation • Climate change, global warming, ozone layer depletion, acid rain, ozone layer depletion and nuclear holocaust. • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Environmental ethics • Resettlement and rehabilitation of project affected persons; case studies. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi) 	12
	Total	50

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case Studies

Reference Books:

1. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press
2. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge
3. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press
4. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006
5. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36--37

6. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29---64). Zed Books
7. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century
8. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press
10. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd
11. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons
12. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992
13. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP
14. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi
15. Dr.Pratiba Sing, Dr.AnoopSingh and Dr.Piyush Malaviya, "Text Book of Environmental and Ecology", Acme Learning Pvt. Ltd. New Delhi
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press
21. Raman Sivakumar, "Principals of Environmental Science and Engineering", Second Edition, Cengage learning Singapore, 2005
22. P. Meenakshi, "Elements of Environmental Science and Engineering", Prentice Hall of India Private Limited, New Delhi, 2006
23. S.M. Prakash, "Environmental Studies", Elite Publishers Mangalore, 2007
24. Erach Bharucha, "Text Book of Environmental Studies", for UGC, University press, 2005
25. G.Tyler Miller Jr., "Environmental Science – working with the Earth", Tenth Edition, Thomson Brooks /Cole, 2004
26. G.Tyler Miller Jr., "Environmental Science – working with the Earth", Eleventh Edition, Thomson Brooks /Cole, 2006

DCE2.4: Modern Marketing Management

(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

- To help to understand various concepts in marketing, to make students to apply conceptual skills in Marketing Decision and to expose students to the latest trends in Marketing.
- To acquaint students on marketing development and job opportunities
- To teach them about marketing of consumer goods as well as Agricultural goods so that they understand the Problem faced by the consumers and farmers
- To teach them about most widely used concepts like PLC Brand Loyalty MLM, Malls.

Course outcomes:

- Evaluate the viability of a concept, product, good and or service in a local , national or international market.
- Application of the tools and techniques used in marketing management
- Find and generate information needed to solve problems in marketing using appreciate methodology
- Develop understanding of various facts of marketing management
- Increase overall knowledge of marketing management concepts and practices

Unit	Topics	Teaching Hours
I	Marketing and Core Concepts: Meaning and definition of marketing; core marketing concepts, needs, wants and demand, marketing offers, value and , exchange, transactions and relationships-marketing management and its orientation-the marketing processes.	12
II	Marketing Environment and Goods: Micro environment and its components, company, suppliers, intermediaries. customers, competitors and public-macro environment-economic, demographic, natural, technological, political, cultural environment. Responding to the marketing environment. Goods: meaning & definition, Types of goods, marketing of manufactured consumer goods, Characteristics of market, Classification of Consumer Goods, marketing of Agricultural Goods-Defects and Remedies.	14
III	Marketing Mix I: New Product Development, Product life cycle, Pricing-Factors influencing pricing, Pricing Strategies.	10
IV	Marketing Mix II: Channels of distribution-Definition, significance of marketing channel decision, Types of channels of distribution, Factors affecting channel selection, shopping malls, MLM, Promotion of sales-meaning, Promotional methods Sales Promotion-Advertising-objectives,. Advertisement copy, moral issues in advertising, sales promotion, AIDAS Formula.	10
V	Unit V: Latest Trends in Marketing:	14

	Digital Marketing & E-Commerce Major forces shaping the internet age-marketing in the new digital age, Ecommerce of e-commerce-Tele-marketing promises and challenges of E-commerce.	
	Total:	64

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, Case Studies, and Field Work

Practical on Skill Development Activities:

- Marketing of goods
- Art of advertising and salesmanship
- Knowledge of E-Commerce
- Enlightens on strategies for development of a product
- Study of consumer behaviour for a product of your choice
- Develop an Advertisement copy
- Prepare charts for distribution network for different products

Suggested Readings:

1. Kotler and Armstrong: Principles of Marketing, Pearsons Publications, New Delhi
2. Philip Kotler: Marketing Management in Millennium, PHI, New Delhi
3. W. J. Stanton: Fundamentals of Marketing, TMH, New Delhi
4. Gandhi: Marketing, TMH New Delhi
5. Sheralekar and Others: Modern Marketing, Himalaya Mumbai
6. Sontakki and Deshpande: Principles of Marketing and Salesmanship, Kalyani, New Delhi
7. K. D. Basava: Principles of Marketing (Kannada Medium) Vidyanidhi Prakashan, Hubli
8. J C Sinha: Principles of Marketing & salesmanship, S Chand & Co, New Delhi

DSC 2.5: Financial Accounting II

(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

- To familiarize the students with basic economic tools and techniques and its application to business and managerial decision making.
- To familiarize the students with the micro economic business environment including consumer behavior, cost conditions and market structure etc.

Course Outcomes:

At the end of this course, student should be able to:

- Understand the concept of Consignment and learn the accounting treatment of the various aspects of Consignment
- Understand the concept of maintaining the departmental account in a systematic manner
- Students should come to know procedure of maintaining the Branch accounts under the different circumstances.
- Able to have the Mechanism of calculation of interest and compound interest etc.
- Students will come to know the detailed practical knowledge of maintaining the Cooperative Society Accounting. (Theory only).

Unit	Topics	Teaching Hours
I	Consignment Accounts : Meaning of Consignment and important terms used in consignment valuation of stock, normal loss, abnormal loss. Problems relating to consignment in the books of consignor and consignee, cost price method and invoice price method- theory and practical problems.	14
II	Branch Accounts: Dependent Branches: features – Books of accounts – Method of accounting of dependent branches Debtors system, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch.	12
III	Departmental Accounts: Meaning and utility of departmental records maintenances of columnar subsidiary books. Departmentalization of expenses. Interdepartmental transfers, preparation of final accounts.	12
IV	Hire Purchase Accounting: (Excluding repossession) Hire Purchase System Features, Accounting Treatment in the books of Hire Purchaser and Hire Vendor and practical problems.	12
V	Cooperative Society Accounting - (Theory only) Introduction – Need Registration. Types of Societies, Books of accounts to be maintained. Accounting standards applicable. Types of audit Provisions of Co-Operative Societies Act.	10

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case Studies

Reference Books:

1. Tulsian Financial Accounting – Persons Education, New Delhi
2. Ashok Segal and Deepak Sehgal – Advanced Accounting – Vol. I, Taxmann Publications, New delhi

3. S.N. Maheshwari and S.K. Maheshwari Advanced Accountancy – Vol- II Vikash Publications.
4. Financial Accounting : Ashok Banarjee Excel
5. Cooperative Accounting: M.Kartikeyan and R Karunakaran

DSC 2.6: Entrepreneurship Development

(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

- To sharpen cutting edge of new entrepreneurs in systematic development of business cluster in India.
- Aims at maximum production, equitable distribution and no unemployment.

Course Outcome:

- ❖ To aiming to develop students about Entrepreneurship development
- ❖ To create an awareness on various Entrepreneurship Development Programme
- ❖ To enable them to understand project formulation
- ❖ To familiarize the students with EDP schemes
- ❖ To give an introduction about MSME, EDI and other training institutes in Entrepreneurship

Unit	Topics	Teaching Hours
I	Entrepreneur and Entrepreneurship: a) Entrepreneur: Meaning and Definition, Functions, Qualities, and Classifications of entrepreneur. Schumpeter's view of entrepreneur. Intrapreneur and Entrepreneur. Role of entrepreneur in economic development. b) Entrepreneurship: Meaning and definition, Concept, Theories of entrepreneurship; Entrepreneurship development: objectives, need and importance, problems and measures of entrepreneurship development in India.	12
II	Entrepreneurship Development (E.D): a) Institutions involved in entrepreneurship development: Objectives, functions, programmes. (NIESBUD, TCO, SFC, CEDOK, KVIC) b) EDP: Meaning, objectives, feature, problems of EDP in India. c) Women entrepreneurship: meaning, objectives, importance, and constraints faced by women entrepreneur in India	12
III	Small Scale Industries: a) Meaning and definition of SSI, Classification of SSI, Characteristics and scope of SSI, Advantages of SSI, Major problems and resides of SSI in India. b) Sick Industries: Meaning of sick Industries, Extent of Industrial sickness in SSI sector, Remedial measures to control sickness.	10
IV	Project : Meaning and definition of project, Objectives and features project, Project . Identification and formulation; Preparation of Techno Economic Project Report.	14
V	Entrepreneurial Motivation and Creativity: a) Entrepreneurial Motivation : Meaning and definition of motivation, Theories of motivation- Maslow's Theory of Hierarchy	10

	needs, Maclelland three needs Theory, Goal Setting Theory, M.C. Gragor's theory of X and Y. b) Creativity: Meaning of creativity, Exercises on creativity, Developing methods and techniques of creativity.	
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Pedagogy:Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, &Case let

06 Hours

Total: 64 Hours

Practical on Skill development Activity:Mini Project

- Assignment, Group discussion, Case Analyses, Seminars.
- Visit to small enterprises run by 'women entrepreneurs' a case study of Vijayapur city.

Reference:

1. Singh Jag roop : Entrepreneurship development & Small Wing
2. A. R. Desaivasant : Entrepreneurship development
3. J. J. Agarwal : Entrepreneurship development
4. Gupta & Shrinavasan. : Entrepreneurship development & Management
5. Dr. Guledgudd : Entrepreneurship development
6. K. D. Basva : Entrepreneurship development

DSC 2.7: Managerial Economics - II
(w.e.f. Academic Year 2020-21 & onwards)

Course Objectives:

1. To familiarize the students with basic economic tools and techniques and its application to business and managerial decision making.
2. To familiarize the students with the micro-economic business environment including consumer behavior, cost conditions and market structure etc.

Course Outcomes:

The student of Business Economics will be able to:

CO-1: Explain basic concepts like market, consumer, pricing etc.

CO-2: Write the features of different types of markets

CO-3: Illustrate the equilibrium of the firm graphically

CO-4: Explain evils of monopoly market and suggest remedies

CO-5: List out the types of price discrimination adopted in the local market

CO-6: Find out the Break Even Point from hypothetical data of a firm

Unit	Content	Teaching Hours
I	Market structure Meaning- Classifications Of Markets - Perfect Competition – Price And Output Determination Under Short Run And Long Run – Monopoly-Monopolistic Competition – Price And Output Determination – Price Discrimination: Types - Price And Output Discrimination Under Discriminating Monopoly- Duopoly And Oligopoly: Meaning And Features – Pricing Strategies: Market Skimming, Penetration And Product Life Cycle Strategies	20
II	Objectives of the Firm Profit Maximization- Staff Maximization – Sales Maximization – Growth Maximization – Managerial Utility Maximization – Employees Satisfaction – Modern Non- Profit Organization.	08
III	Analysis of Factor Income - I Meaning, Distinction between product and Factor Markets, Marginal Productivity Theory of Distribution, wages – Nominal and Real Wage – Wage Differentials – Minimum Wages – Collective Bargaining and Wages.	10
IV	Analysis of Factor Income - II Interest – Meaning – Gross and Net Interest – Classical theory, Loanable Funds theory and Liquidity Preference Theory of Interest ; Profit - Net and Gross Profit – Accounting Profit and Economic Profit – Theories of Profit – Risk Theory, Uncertainty Theory and Innovation theory of Profit.	16
V	Economic tools for business managers: Break-Even Analysis - Elements of Linear Programming-Meaning And Basic Concepts.	10
	Total :	64

Note: Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary.

Pedagogy: Class Room Lecture, Assignments, Tests, Seminars, Group Discussion, & Case Studies.

Practical on Skill Development Activity:

- Visit to market and observation of consumer behavior
- Visit to business establishments and collect information of cost and revenues.

Reference books

1. Managerial Economics – Joel Dean, PHI, New Delhi
2. Managerial Economics – Mote and Paul
3. Managerial Economics – R L Varshney and Maheshwari
4. Managerial Economics – P N Chopra, Kalyani Publishers, New Delhi
5. Managerial Economics – P L Mehta, S Chand and Co., New Delhi
6. Managerial Economics – Peterson and Lewis, PHI, New Delhi
7. Managerial Economics – ABN Kulkarni and AB Kalkundrikar
8. Business Economics – Dr. S K Singh
9. Business Economics – R K Lekhi, Kalyani Publishers, New Delhi
10. Business Economics – H L Ahuja, S Chand and Co., New Delhi

B.Com I to VI Semesters
Question Paper Pattern for Semester End Examination (Except AEC)

(w.e.f. Academic Year 2020-21 & onwards)

Section “A”	
Answer any 08 out of 10 questions in one or two sentences each. (in case of numerical papers 3 problems and seven theory questions)	02X08 =16
Section “B”	
Answer any 02 out of 04 questions in 30-40 sentences each. (in case of numerical papers 2 problems and two theory question)	05X02 =10
Section “C”	
Answer any 03 out of 05 questions. (in case of numerical papers 3 problems and 2 theory question)	10X03 =30
Section “D”	
Case let: Compulsory question. (case let / problem)	14X01 =14
Total	70

DEPARTMENT OF COMPUTERS
Semester II
Special Accounts Paper II
(Compulsory for Non - Commerce students Joining B.Com)

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers.

Unit	Topics	Teaching Hours
I	Trial Balance: Meaning, features, Objectives. Preparation of Trial Balance from ledger balances & incorrect trial balance	10
II	Final Accounts: Meaning ,need, Trading account, Profit and Loss Account, Balance Sheet – without adjustments	10
III	Final accounts with adjustments	10
IV	Rectification Of Errors: Meaning, Types of errors - One sided errors Two sided errors, suspense account. Rectification of errors.	10
V	Depreciation: Meaning, objectives, Types, Fixed percentage & Reducing balance method	10

Suggested Books:

1. Text Book of Accountancy – B S Raman
2. Principles of Accountancy – Tulsian
3. Introduction to Accountancy - T S Grewal
4. Accountancy – Dr. R. V. Diwan

DEPARTMENT OF COMPUTERS
Semester II
Special Commerce Paper II

Objectives:

1. To familiarize the non- Commerce students with foreign trade and other functions such as transportation etc.
2. To let them know e Commerce, B2B, B2C, etc

Unit	Topics	Teaching Hours
I	Foreign Trade – steps, organizations to promote foreign trade	10
II	Transportation – types, importance	10
III	Storage and Warehousing – Types, significance	10
IV	Corporate retailing – shopping malls and their evaluation	10
V	<i>E</i> Commerce – importance and uses	10

Suggested Books:

1. Text book of Business Studies – as per PU syllabus

