

RANI CHANNAMMA UNIVERSITY BELAGAVI



COURSE STRUCTURE AND SYLLABUS FOR B.Com (I SEMESTER)

w.e.f. Academic Year 2015 - 16 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of I & II Semester

w. e. f. Academic year 2015-16

Paper/No	Title of the Paper	Weekly Teaching Hours	Exam Duration	Maximum marks		
				Internal Assessment	Semester End Examination Marks	Total
FIRST SEMESTER						
1.1	English	5	3	20	80	100
1.2	Modern Indian Languages (English/Kannada/Hindi/Persian/ Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
1.3	Financial Accounting – I	4	3	20	80	100
1.4	Business Economics – I /Entrepreneurship Development (Vocational) 1A	4	3	20	80	100
1.5	Business Environment / Business Mathematics-I/Tax procedure & Practice- (Vocational)P2A	4	3	20	80	100
1.6	Secretarial Practice	4	3	20	80	100
1.7	Indian Constitution	4	3	20	80	100
Non – Commerce Students						
1.8	Special Accounts – I	4	3	20	80	100
1.9	Special Commerce – I	4	3	20	80	100
SECOND SEMESTER						
2.1	English	5	3	20	80	100
2.2	Modern Indian Languages (English/ Kannada/Hindi/Persian Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
2.3	Financial Accounting – II	4	3	20	80	100
2.4	Business Economics – II/Entrepreneurship Development (Vocational) P 1B	4	3	20	80	100
2.5	Marketing Management / Business Mathematics-II/ Tax procedure & Practice- (Vocational)P 2B	4	3	20	80	100
2.6	Accounting Theory	4	3	20	80	100
2.7	Computer Applications in Business – I	4+2	3	20	80	100
Non – Commerce Students						
2.8	Special Accounts – II	4	3	20	80	100
2.9	Special Commerce – II	4	3	20	80	100

Detailed Syllabus for BCOM / BBA
(With effect from 2016-17 onwards)

Semester – I: Basic English
Teaching Hours: 5 per week

I. Text: Prose

- 1) How Economic Growth has become Anti-Life - Vandana Shiva
- 2) Future of Our Past: towards a Critique of Globalization and Culture Industry – K. Satchidanandan
- 3) The Death of a Government Clerk – Anton Chekhov
- 4) Commerce – John Ruskin
- 5) The Man of the House - Frank O'Connor

Poetry

- 1) Leisure – W. H. Davis
- 2) Scratch – Arun Kolatkar
- 3) Punishment in Kindergarten – Kamala Das
- 4) The Felling of the Banyan Tree – Dilip Chitre
- 5) On Killing a Tree – Gieve Patel

II. Grammar and Communicative Skills

A) Use of Articles

B) Use of Prepositions

C) Transformation of Sentences

- a) Remove too... to/use so... that (vice versa)
- b) Remove if /use unless (vice versa)
- c) Remove As soon/use No sooner...than (vice versa)
- d) Change the assertive sentence into exclamatory sentence without changing the meaning (vice versa)
- e) Change the degrees

D) Communicative Skills

- a) Introducing: Self Introduction and Introducing the chief-guest
/principal/president/family member/friend
- b) Welcome address and Vote of Thanks
- c) Expansion of Proverbs/Sayings
- d) Dialogue Writing

Pattern of Question Paper

(80 Marks paper of three hours and 20 Marks for I.A.)

(Text: 50 Marks, Grammar: 15 Marks and Communicative Skills: 15 Marks)

- | | |
|---|----------|
| 1) Objective type questions
(5 from Prose and 5 from Poetry) | 10X1= 10 |
| 2) Reference to Context (One from Prose out of two
and One from Poetry out of two) | 2X5=10 |
| 3) Essay type question on Prose (one out of two) | 1X10 =10 |
| 4) Essay type question on Poetry (one out of two) | 1X10=10 |
| 5) Short Notes (One from Prose and
One from Poetry out of four) | 2X05=10 |
| 6) A) Use of Articles and Prepositions (2 for articles
and 3 for prepositions) | 5X01=05 |
| B) Transformation of Sentences | 5X01=05 |
| C) Expansion of Proverbs/Sayings | 1X05=05 |
| 7) A) Introducing | 1X05=05 |
| B) Welcome and Vote of Thanks | 1X05=05 |
| C) Dialogue Writing | 1X05=05 |

**Detailed Syllabus for BCOM / BBA
(With effect from 2016-17 onwards)**

**Semester – I: Additional English
Teaching Hours: 5 per week**

I. Text: Silence! The Court is in Session: Play by Vijay Tendulkar
(Oxford University Press)

II. Grammar and Composition

Modals (Making Sentences using Modals)

Sentence Linkers (Making Sentences using Linkers)

Use of words, phrases and idioms

Expansion of outlines into a story

Pattern of Question Paper

(80 Marks paper of three hours and 20 Marks for I.A.)
(Text: 50 Marks and Grammar and Composition: 30 Marks)

- | | |
|---|----------|
| 1) Objective type questions on the play | 10X1= 10 |
| 2) Reference to Context (two out of four) | 2X05=10 |
| 3) Essay type question (one out of two) | 1X10 =10 |
| 4) Essay type question (one out of two) | 1X10=10 |
| 5) Short Notes (two out of four) | 2X05=10 |
| 6) A) Modals (Making Sentences using Modals 5 out of 7) | 1X05= 05 |
| B) Sentence Linkers
(Making Sentences using Linkers 5 out of 7) | 1X05= 05 |
| 7) A) Use of words, phrases and idioms
(3 Marks for Use of Words, 3 Marks for Phrases
and 4 marks for Idioms and Phrases) | 10X1=10 |
| B) Expansion of outlines into a story (about 200 words) | 1X10=10 |

ಸಾಹಿತ್ಯ ಸ್ಪಂದನ

ಬಿ. ಕಾಂ. ತರಗತಿಗಳಿಗೆ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್ ಕನ್ನಡ ಆವಶ್ಯಕ ಪತ್ರಿಕೆ ೨೦೧೬- ರಿಂದ

(ಒಟ್ಟು ಪಾಠದ ಅವಧಿ ೮೦ ಗಂಟೆಗಳು. ವಾರಕ್ಕೆ ೦೫ ಗಂಟೆಗಳ ಪಾಠ, ಒಟ್ಟು ಅಂಕಗಳು ೧೦೦. ಆಂತರಿಕ ಗುಣಾಂಕಕ್ಕೆ ೨೦ ಅಂಕಗಳು (ಹಾಜರಾತಿಗೆ ೦೪, ಮೊದಲ ಕಿರು ಪರೀಕ್ಷೆಗೆ ೦೪, ಎರಡನೆಯ ಕಿರು ಪರೀಕ್ಷೆಗೆ ೧೦, ನಿಯೋಜಿತ ಕಾರ್ಯಕ್ಕೆ ೦೨ ಅಂಕಗಳು) ಹಾಗೂ ಥಿಯರಿ ಪರೀಕ್ಷೆಗೆ ೮೦ ಅಂಕಗಳು.)

ಪರಿವಿಡಿ

- | | |
|------------------------------|-----------------------|
| 1. ವಚನಗಳು | - ವಚನಕಾರರು |
| 2. ತತ್ವಪದಗಳು | - ಶಿಶುನಾಳ ಶರೀಫ |
| 3. ರಾಗರತಿ | - ದ.ರಾ. ಬೇಂದ್ರೆ |
| 4. ಚರಿತ್ರೆ | - ಜಿ.ಎಸ್. ಶಿವರುದ್ರಪ್ಪ |
| 5. ಇಬ್ಬರು ರೈತರು | - ಸು.ರಂ. ಎಕ್ಕುಂಡಿ |
| 6. ಹೆಸರಿಲ್ಲದ ಹೂಗಳು | - ಜನದತ್ತ ದೇಸಾಯಿ |
| 7. ಜನಪದ ಒಡಸುಗಳು | - ಜ್ಯೋತಿ ಹೊಸೂರ |
| 8. ಎಲ್ಲಂದಲೋ ಬಂದವರು | - ಕೆ. ಶರೀಫಾ |
| 9. ದೇವನ ಆಸ್ತಿ | - ಬ.ಲಿ. ಯಲ್ಲಣ್ಣ |
| 10. ದಂಡಕನೆಂಬ ಲಿಲಿಯ ಕಥೆ | - ಶಿವಕೋಟ್ಯಾಚಾರ್ಯ |
| 11. ಕತೆಗಾರ ಮಂಜಣ್ಣ | - ಕುವೆಂಪು |
| 12. ಅಡಕೆಯ ಮಾನ | - ಕೆ.ವಿ.ಸುಬ್ಬಣ್ಣ |
| 13. ಗ್ರಸ್ತರು | - ದೇವನೂರ ಮಹಾದೇವ |
| 14. ಡಾ. ರಾಜಕುಮಾರ ಬಂದರು | - ಪಾಣೀಲ ಪುಟ್ಟಪ್ಪ |
| 15. ಗುರು-ಶಿಷ್ಯರೂ ಭಯ-ಭಕ್ತಿಗಳು | - ಚಂದ್ರಶೇಖರ ಪಾಣೀಲ |
| 16. ನೀರುಕೊಡದ ನಾಡಿನಲ್ಲಿ | - ನೇಮಿಚಂದ್ರ |



Syllabus of B.Com/BBA

I - Semester

Hindi Basic 2016-17 onwards

Teaching hours per week:	05 hours	Total Marks:	100 Marks
Examination:	03 hours	Theory:	80 Marks
		Internal Assessment:	20 Marks

Text Books:

1. गद्यज्योति- सं. डॉ. रामकिशोर वर्मा, ज्योति प्रकाशन, इलाहाबाद-१
2. पत्र लेखन (वाणिज्य पत्र)
3. अनुवाद

Distribution of Marks

- गद्यज्योति - 50 अंक
पत्र लेखन - 20 अंक
अनुवाद - 10 अंक

A	Objective Type Questions (10 out of 14)	10 Marks
B	Annotations from Text Book (2out of 4)	10 Marks
C	Essay Type of Questions from Text Book (2 out of 4)	20 Marks
D	Short Notes from Text Book (2out of 4)	10 Marks
E	Letter (वाणिज्य पत्र 2out of 4)	20 Marks
F	Translation One passage (Kannada/English in to Hindi)	10 Marks
	Theory total	80 Marks
	Internal Assessment	20 Marks
	Total	100 Marks

Reference Books:

१. प्रशासनिक हिंदी- रामप्रकाश, दिनेश गुप्त
२. प्रशासनिक पत्राचार- केंद्रिय हिंदी संस्थान, आगरा
३. वाणिज्य हिंदी - ए. वी. नर्ती
४. अनुवाद विज्ञान- भोलानाथ तिवारी
५. अनुवाद कला - विश्वनाथ अय्यर
६. हिंदी गद्य: विन्यास और विकास - डॉ. रामस्वरूप चतुर्वेदी
७. साहित्यिक निबंध- डॉ. गणपतिचंद्र गुप्त
८. प्रामाणिक आलेखन और टिप्पण - प्रो. विराज

Persian Basic

I-Semester

Scheme of teaching (5 hours per week)

Prose/Poetry

1. PRESCRIBED TEXTBOOK

Following portion only
Baharistan-E-Jaami
Ruhqaath-E-Alamgiri.

Textbook

Shahkar-E-Farsi by Hafez Abdul Alim Khan
Pub by:-Ram Narayanlal Bani mahdho2
katra road Allahabad(U.P)

2. PRESCRIBED TEXT BOOK

Following portion only
Gazaliyaath.

Textbook

Nisab-E-Farsi(PartII) by Dr.Aftaab Akhtar Razvi & Prof M.M. Jalali

Pub by:-Shahnaz publication Shamatganj Barlly (U.P)

Syllabus prescribed for B.Com is applicable to B.B.A.

Semester I

Basic Marathi 2016-17 onwards

Course: Literary form: Short Story

Text: Dhind: Shankar Patil

B.Com First Semester

Urdu Basic (MIL) 2016-17 onwards

Paper –I : Prose, Poetry & Business correspondence

Scheme of teaching: 16 weeks 5 hours per week

Prescribed text books.

Detailed text.

I.Nishat-e- Adab

(Prose & Poetry)

Edited by.

Majlis-e-Idarat

Nasheman Publishers

Second Stage R.M.L Nagar

Shimoga-57720

Poetry:

Masnavi- Meer hasan.

Nazam: Nazeer Akbar Abadi, Iqbal,

Akhtar shirani

Gazals:

Galib, Momin, Daagh, Jigar, Majrooh, Ahsan Danish.

Non- Detailed Text

by

II Karobari Khat o khitabat

(1 to 5 Lesson)

K. Mohd. Ahmed, Ibne Makhdoom

Published by Karnataka Ishaat Ghar

Bangalore.

Scheme of Examination (I & II Semester)

Total Marks – 100(Theory-80 Marks + Internal Assessment 20- Marks

- a) Each Paper of 100 Marks shall carry 20 Marks Internal Assessment out of 20 Marks , 4+10 shall be for semester test and remaining 3+3 shall be for H. Assignment & Attendance.
- b) In each paper 2 test shall be conducted for the award of Internal Assessment Marks, first test of 1 hour duration for maximum of 20 marks reduced to 4, shall be conducted in 8th week . Second test in 12th week of respective semester of maximum 80 marks & of 3 hours duration then reduced to 10 marks.

The question paper should be broadly based on the following pattern. (I & II Semester)

1. Multiple Choice questions from Detailed and N.D text. $10 * 1 = 10$
(10 out of 10)

Detailed text (Prose & Poetry)

2. Essay type question on Prose (1 out of 2) $1 * 10 = 10$
3. Question on reference to the context $4 * 2^{1/2} = 10$
(4out of 6)
4. Summary of the Poem (1 out of 3) $1 * 10 = 10$
5. Appreciation of verses from Gazals (4 out of 6) $4 * 2^{1/2} = 10$

Non-Detailed text

6. Essay type question $2 * 10 = 20$
(2 out of 4)
7. Letter writing (1 out of 2) $1 * 10 = 10$

(From the text only)

B. Com / BBA / BCA : First Semester

Basic Samskrit 2016-17 onwards

Examination Marks One paper carrying 100 Marks (80+20) of 3 hours duration

Text :

Sanskrit Vangmaya Manjusha

Bharat Book Depot & Prakashan, Shankar Plaza, P.

B. Road, Dharwad.

a. Sanskrit Vangmaya Manjusha	70 Marks
b. Grammar (use of cases) (Neuter Gender only)	10 Marks
a) Internal Assessment	20 Marks
i. Internal Test – 14	
ii. Assignment, Class record, Skill development – 06	
Total	100 Marks

DIVISION OF MARKS FOR THE BASIC PAPER:

B. COM / BBA / BCA I SEMESTER

(Pattern of the Question Paper)

I Passage for Translation and Explanation from the Text (with internal choice)	10 Marks
II Objective type questions in Sanskrit with three option in bracket Below each question (10 out of 12)	10 Marks
III Sentences for annotation from the text (any 4 out of 7)	20Marks
IV Short notes from th text (any 2 out of 4)	10 Marks
V Essay type questions from the Vanijya Ithihas in Sanskrit Literature (Any 2 out of 4)	20 Marks
VI Grammar : Neuter Gender noun Pronoun case forms	10 Marks
Total	80 Marks

SYLLABUS OF ARABIC SUBJECT

BCom. First Semester

Arabic Basic 2016-17 onwards

Paper : Prose, Poetry and History of Arabic Literature

Scheme of teaching : 5 hours per week

Prescribed Text Books

1. Al-Qiratul Wadhiha Part-I Prose

Following Lessons.

1. Al quranul kareem.
2. Allahu Rabbi.
3. Tiflatun wa Usfoorun
4. Qasrun Jameelun.
5. Al qitaaru.
6. Dukaanul khuzari

By: Waheeduz.zama Al-Kiranvi. Pub. By: Maktaba Husainia Deoband (U.P)

2. Al-Qiratur Raashidah (Poetry)

Following Poems

1. AnNamlatu.
2. AtTaairu.
3. Tarneematul waladi fisSabah
4. Tarneematul Lail
5. shar run wa khairun

By: Abul Hasan Ali Nadvi. Pub. By: Nadvatul ulama Lucknow (U.P)

3. Tareekh Adab-e-Arabi

Chapter No.I pahli fasl, dosri fasl

By: Dr. syed tufail Ahmad madani Pub. By: Deccan Traders Book Seller & Publisher 23-2-378, Moghalpura, Hyderabad. (A.P)

4. The Holy Quraan. Pub. By: Taj Company Mumbai

Sura-Al falaq.

The question paper should be broadly based on the following pattern.

1) Multiple choice from first and second text	10x1	= 10
2) Summary from first and second text with choice	2x7½	= 15
3) R.C. from first and second text with choice	3x5	= 15
4) Appreciation of verses from second text 3 out of 5	3x5	= 15
5) Question from third text with choice	2x7½	= 15
6) Question on Sura	1x10	= 10

80

1.3. FINANCIAL ACCOUNTING - I

Lecture per Week: 4 hours
Exam Duration: 3 Hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

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 of various Institutions and Organizations.
3. To develop the skills of recording financial transactions and preparation of accounts for Employment.

Unit	Topics	No of Periods
I	Conversion of Single entry system into double entry system: Need for conversion, steps involved in conversion; problems relating thereto.	10
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.	10
III	Farm Accounting: Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming, & Poultry Farming.	10
IV	Departmental Accounts: Meaning and utility of departmental records, maintenance of columnar subsidiary books, departmentalization of expenses; interdepartmental transfer and preparation of columnar final accounts.	10
V	Royalty Accounts : Meaning and importance - minimum rent, short-workings, recoupment of short-workings, strike period; entries and accounts in the books of lessee and lessor (excluding sub lease)	10

SUGGESTED READINGS:

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. -I, Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Dr. R. V. Diwan & Dr R.G Allagi : Financial Accounting – Jaymala Publication.
6. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
7. Advanced Accountancy: Arulanandam, Himalaya publishers
8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
9. Financial Accounting: Ashok Banarjee, Excel
10. Advances Accounting (Volume I & II): D. Chandrabose, PHI

1.4 – BUSINESS ECONOMICS – I

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

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.

Unit	Topics	No of Periods
I	Business Economics – meaning and scope, Decision – making in business, Fundamental concepts – Incremental and marginal principle, opportunity cost, Time perspective and Discounting principle.	08
II	Demand: Price – Quality Relationship, Demand function, Demand Distinctions measurement of Price, Income, Cross and Advertising Elasticity, Demand Forecasting – meaning and trend projection method.	12
III	Supply Analysis: Meaning & Law of supply determinants of supply – Elasticity of Supply	06
IV	Production: Modern Classification Factors of Production. Production Function- Cobb-Douglas production function- Function, Law of variable proportions – Economies and Diseconomies of scale – Production possibilities Curve	12
V	Revenue: Average and Marginal Revenue, Cost – AC, MC, TC, FC, VC, AFC, AVC concepts and calculations – short run & long run cost curves – Cost control and cost reduction	12

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

Reference Books:

1. R.L Varshney&Maheshwari : Managerial Economics, Sultan Chand & sons. New Delhi
2. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Mithani D.M: Managerial Economics, Himalaya publishers, Mumbai
4. Lekhi R.K.: Business Economics, Kalyani Publishers, New Delhi
5. Salvator Dominic: Managerial Economics, Oxford University Press.
6. Dr.A.B.Kalkundrikar& ABN Kulkarni: Managerial Economics, R.Chand& Co., New Delhi
7. P.N.Chopra : Managerial Economics, Kalyani Publishers, New Delhi.
8. Peterson & Lewis: Managerial Economics, PHI, New Delhi.
9. Mehta P.L: Managerial Economics, Sultan Chand & sons. New Delhi
10. Mankar V.G.: Business Economics, Macmillan, New Delhi.
11. Keat& young: Managerial Economics, Pearson Education India.

1.4 – B. ENTREPRENEURSHIP DEVELOPMENT (VOCATIONAL) 1A

Lecture per Week: 4 hours
Duration: 3 Hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100 Exam

OBJECTIVE:

1. Provides an understanding of the scope of an entrepreneur, key areas of development, financial assistance by the institutions

Units	Topics	Hours
I	Enterprise, Entrepreneur and Entrepreneurship- meaning, definitions, characteristics and development. Importance of Entrepreneurship. Employment, self- employment and Entrepreneurship.	10
II	Types of Enterprises and Ownership- Manufacturing, Service and Franchise-Large, medium and small-scale industries, women and rural entrepreneurs – choice of ownership form for small enterprises.	10
III	Entrepreneurship for career growth choosing a career path- Charms of being own boss-Taking initiative and personal responsibilities Becoming independent and rewards to Entrepreneur.	10
IV	Creativity and Innovation –meaning and definition – exercises on creativity and innovation Techniques and methods of developing creativity and innovation.	10
V	Problem solving meaning and definition – exercises on problem solving.	

Note: Skill Development: Visit on SSI's established preferably by passed out students of the college. Interaction with them on problems faced by them. Writing up of report on such visits. Games on problem solving.

Suggested Reference:

1. Ziemmeser Scarlorough: Entrepreneurship Development & Small Enterprise management, PHI, New Delhi.
2. Renu Arora & S.K.Sood: Fundamentals of Entrepreneurship and Small Business
3. Shankaraiah : Entrepreneurship Development, Kalyani Publishers, New Delhi.
4. Greene: Entrepreneurship Ideas in action. Thomson Asia PTE Ltd., New Delhi
5. Dr. G. K. warshney : Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
6. S. S. Kanka : Entrepreneurship Development, Sultan Chand & Sons, New Delhi.

1.5 – A. BUSINESS ENVIRONMENT

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

- 1) To identify various factors influencing business.
- 2) To rearrange role of environmental factors in functioning the business.
- 3) To study environmental factors to become future business managers.

Unit	Topics	No of Periods
I	Concept and Nature of Business and its –Environment: Characteristics of modern business, micro and macro environment, impact of business environment on business decisions.	10
II	Economic Environment: Concept and Nature of economic environment, Basic Economic Systems, Industry -small scale industries, New Economic Policy, Arguments for and against LPG.	10
III	Political and Legal Environment: Concept and nature of political and legal environment, Government's intervention in business, Advantages and disadvantages of intervention in Business	10
IV	Socio-cultural Environment: Concept and nature of Socio-cultural Environment, impact of Socio-cultural Environment on business, Culture and globalization, Social Responsibility, Arguments for and against social responsibility and CSR in brief.	10
V	Technological Environment: Concept and nature of technological environment Technological impact on society, management of technology, New Technological policy	10

SUGGESTED REFERENCE:

1. Bedi Suresh, Business Environment – Excel Books, Ansari Road, Darya Ganj, New Delhi
2. Ashwatappa K Essential of Business Environment - Himalaya Publishing House
3. Srivastava O.S. Business Environment – Kalyani Publishers
4. Madegowda J Business Environment and Policy – Deep and Deep Publishers
5. Chidambaram K and Alagappen V Business Environment – Vikash Publishing House
6. Joshi Rosy Walia and Kapoor Sangam Business Environment – Kalyani Publishers
7. Kang K.N.S. Modern Business Environment – Deep and Deep Publishers
8. Saleem Shaik Business Environment – Pearson Education
9. Dr. M.L. Guledgudd Business Environment – Shri Sai Publications, Gadag

1.5. B - BUSINESS MATHEMATICS - I

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. The objectives of the course are to enable students to learn and to have a good working practice of mathematical tools for taking appropriate decisions in managerial situations

Unit	Topics	No of Periods
I	Sets, Relations and Functions: Representation of a Set, Roaster method, Rule method, Types of sets, Operations on sets, Algebra of Sets, Demorgan's Laws, Venn diagrams, Applications of sets to business problems. Ordered pairs, Relation on a set. Relations on a set (Reflexive, Symmetric, Transitive, Equivalence) Functions. Domain, Co-domain range of a function. Types of functions.	10
II	Theory of Indices and Logarithms: Meaning of a^0 , a^{-n} , a^p/a^q . Laws of Indices (without proof) Problems. Laws of Logarithms. Problems on Logarithms. Use of Logarithm tables.	10
III	Differential Calculus: Definition of derivatives of a function at a point, derivatives of sum, difference, product, quotient of two functions-problems. Differentiation of composite functions- chain rule, implicit functions, parametric functions. Logarithmic differentiation. Successive differentiation. Problems on second order derivatives. Cost function, Revenue function, and Profit function, Break Even Point, Maxima and Minima of functions. Application of differentiation to business problems.	10
IV	Ratio and Proportion: Meaning and types of Ratio and Proportion. Direct and Inverse proportion. Problems on these.	10
V	Progressions: Arithmetic Progression, Geometric Progression. Definition – nth term sum to first 'n' terms of an Arithmetic Progression and Geometric Progression. Problems based on these and application.	10

SUGGESTED REFERENCE:

1. Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons New Delhi
2. G.K. Rangnath and T.V. Narsimhrao, Business Mathematics Kalyani Publishers New Delhi
3. N.K. Nag, Business Mathematics Kalyani Publishers New Delhi
4. Zameeruddin, Business Mathematics. Vikas Publishing House, New Delhi
5. P.N.Arora and S Arora, Mathematics, S. Chand & Company Ltd. New Delhi

1.5 – C. TAX PROCEDURE & PRACTICE - (VOCATIONAL) P 2A

Lecture per Week: 4 hours
Exam Duration: 3 Hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

OBJECTIVES:

1. To gain the knowledge of basic principles underlying the income tax act
2. To gain the knowledge of provisions of income tax act related to residential status, exempted income, heads of income

Units	Topics	Hours
I	Introduction : History of Income Tax, Meaning of Income Tax, Terms used in Income Tax- Assessment years, Previous Year, Income, Assessment, Capital Assets, Agricultural Income, Fair Market Value.	10
II	Capital and Revenue Capital Receipt and Revenue Receipts, Capital Expenditure and Revenue expenditure, Capital Losses and Revenue Losses	10
III	Residential Status and Tax Liability - Residential Status of Individual only Tax liability.	10
IV	Exempted Income: Section: 10 (1), 10 (2), 10 (2A), 10 (5), 10(10), 10 (10A), 10 (10AA), 10 (11), 10 (12), 10 (13), 10 (13A), 10 (14), 10 (15), 10 (16), 10 (17).	10
V	Heads of Income: Income from House property – Income from Business and Profession - Income from Capital Gains - Income from other sources.	10

Skill Development:

1. Filling up of PAN forms
2. Filling up of Return forms
3. Visit to Income Tax Department.

SUGGESTED REFERENCES:

1. Dinakar Pagare : Income-Tax Law & Practice, Sultan Chand & Sons New Delhi.
2. M. B. Kadkol : Income-Tax law & Practice, Renuka Prakashan, Hubli.
3. Gour & Narang : Income-Tax law & Practice Kalyani Publishers, New Delhi.
4. H. C. Mehrotra : Income-Tax law & Practice, Sahitya Bhavan, Agra.

1.6. SECRETARIAL PRACTICE

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

- 1) To acquaint the students with legal provisions in brief about the functioning of companies, documents required etc
- 2) To familiarize them with the law and procedure relating to meetings

Unit	Topics	No of Periods
I	Introduction to Companies: Meaning and definitions to companies, characteristics, types of companies, stages of formation and documents in brief.	10
II	Company Secretary & Membership: A-Company Secretary- Definition, appointment, duties. B- Financial Structure: Share- definition, types, debentures.	10
III	Membership and Transfer of Shares: Modes of acquiring membership, Rights and Privileges of Members, Registers of Members, Transfer and Transmission, Dematerialization.	10
IV	Company Management: Appointment, qualifications, vacation of office, retirement, powers and duties of: Directors, Managing Directors, and Independent Director.	10
V	Company Meetings: Meaning and definition, kinds of meetings, video conferencing of Board/Committee (s), Essentials of Meetings, quorum, proxy, motions and resolutions, sense of meetings.	10

SUGGESTED BOOKS:

1. Advanced company law and practice- Sangee Kedia- Pooja Law Publishing Co.- New Delhi
2. Secretarial Practice- M C Kuchhal

1.7 Indian Constitution (Compulsory Paper) 2018-19 Onwords

Name of the Subject: Indian Constitution

Subject Code:

Contact Hours: 52

Contact Hours: 4

Marks Main Exam: 80

Internal Assessments: 20

Unit-I History of Indian Constitution 12 Hours

Constitutional History, Preamble salient features, citizenship, Method of Amendment and Recent Amendments

Unit-II Rights and Duties 10 Hours

Fundamental Rights and Directive Principles of State Policy. Fundamental Duties. Difference between Fundamental Rights and Directive Principles of State Policy

Unit-III Union Government 10 Hours

- a) President- powers and functions. Vice president powers and functions, Prime Minister and council of ministers
- b) Parliament- Lok Sabha, Rajya Sabha- composition powers and functions.
- c) Judiciary (Supreme Court) composition powers and functions Judicial Activism

Unit-IV State Government 10 Hours

- a) Governor: powers and functions
- b) Chief minister:
- c) State Legislative Assembly and Legislative Council- composition powers and functions.
- d) High Court : composition powers and functions

Unit-V Recent Trends in Indian Constitution 8 Hours

- a) Basic structure of Indian Constitution.
- b) Electoral Reforms
- c) Anti Defection Law
- c) Panchayati Raj system in India.

Books of Reference :

1. M.V.Pylee, An Introduction to the Constitution of India, New Delhi, Vikas, 2005.
2. Subhash C. Kashyap, Our Constitution: An Introduction to India's Constitution and constitutional Law, New Delhi, National Book Trust, 2000.
3. Durga Das Basu, Introduction to the Constitution of India, New Delhi, Prentice Hall of India, 2001.
4. D.C. Gupta, Indian Government and Politics, VIII Edition, New Delhi, Vikas, 1994.
5. J.C. Johari, Indian Government and Politics, Delhi, Sterling Publishers, 2004. 90
6. V.D. Mahajan, Constitutional Development and National Movement in India, New Delhi, S. Chand and Co., latest edition.
7. Constituent Assembly Debates, New Delhi, Lok Sabha Secretariat, 1989.
8. Granville Austin, Working of a Democratic Constitution: The Indian Experience, New Delhi, Oxford University Press, 1999.
9. A.P. Avasthi, Indian Government and Politics, Agra, Naveen Agarwal, 2004
10. S.A. Palekar, Indian Constitution, New Delhi, Serials Publications, 2003.
11. Brij Kishore Sharma, Introduction to the Constitution of India (Second Edition), New Delhi, Prentice-Hall of India, 2004.
12. H.M. Rajashekhar, Understanding the Indian Constitution, Mysore, Prabodha, 2005. 13. J.N. Pandey, Constitutional Law of India, Allahabad. Central Law Agency
13. Indian Policy- M Laxmikanth, McGraw Hill Education WE Series 4th Edition

Scheme of Instruction and Examination

Sem	Title of the paper	Theory Hours	Theory Marks	I A Marks	Exam Hrs	Total Marks
I	Indian Constitution	4 hrs	80	20	1.5	100

Note: The Final Examination pattern: Multiple Choice Questions (MCQ). Each unit shall carry equal weightage during the preparation of the question paper.

1.8 . SPECIAL ACCOUNTS PAPER - I

(Compulsory for Non - Commerce students Joining B.Com)

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

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	No of Periods
I	Introduction: Origin of Accounting Meaning of book keeping, Accounting, Accountancy, Distinction between Book-keeping 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
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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 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.

1.9. SPECIAL COMMERCE - I

Lecture per Week: 4 hours
Exam Duration: 3 Hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

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	No of Periods
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.