

**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

2nd YEAR

(III SEMESTER)

w.e.f. Academic Year 2016 - 17 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of III & IV Semester

w. e. f. Academic year 2016-17

Paper/No	Title of the Paper	Weekly Teaching Hours	Exam Duration	Maximum marks		
				Internal Assessment	Semester End Examination Marks	Total
THIRD SEMESTER						
3.1	Retailing Management	4	3	20	80	100
3.2 (A)	Principles of Entrepreneurship Development	4	3	20	80	100
3.2 (B)	Entrepreneurship Development (Vocational)P 1C	4	3	20	80	100
3.3	Corporate Accounting – I	4	3	20	80	100
3.4	Banking Law and Practice	4	3	20	80	100
3.5.	Commercial Arithmetic-I /Business Statistics – I	4	3	20	80	100
3.6(A)	Industrial Economics	4	3	20	80	100
3.6 (B)	Tax Procedures & Practice (Vocational) 2C	4	3	20	80	100
3.7	Computer Application in Business – II	4+2	3	20	80	100

Paper/No	Title of the Paper	WTHs	ED	Maximum marks		
				IA	SEE	Total
FOURTH SEMESTER						
4.1	Financial Management	4	3	20	80	100
4.2	Modern Business Law	4	3	20	80	100
4.3	Corporate Accounting - II	4	3	20	80	100
4.4 (A)	Business Communication	4	3	20	80	100
4.4 (B)	Entrepreneurship Development (Vocational) 1 D	4	3	20	80	100
4.5	Commercial Arithmetic-II /Business Statistics – II	4	3	20	80	100
4.6 (A)	International Business Economics	4	3	20	80	100
4.6 (B)	Tax Procedure& Practice (Vocational) 2D	4	3	20	80	100
4.7	Computer Application in Business – III	4+2	3	20	80	100

- Note: 1. WTHs: Weekly Teaching Hours
 2. ED: Examination Duration
 3. IA: Internal Assessment Marks
 4. SEE: Semester End Examination Marks

1. English

Detailed Syllabus for B. Com. / B.B.A.
(With effect from 2017-18 onwards)
Semester III: Additional English
Teaching Hours: 5 Hours per Week

Text: *Final Solutions*: A Play by Mahesh Dattani (Penguin Books)

Grammar and Composition

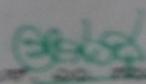
- i) Determiners (Some/any/no/none/any/much/many/little/few/a lot/plenty/all/all of/most/most of/all/every/whole /each/every etc.)
- ii) Adjectives and adverbs (making Sentences using adj and adv)
- iii) Futurity in English
- iv) Phrasal Verbs (Making sentences using phrasal verbs)
- v) Concord

Pattern of Question Paper

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

1) Objective type questions on the play	10X1= 10
2) Comprehension Questions on the play	5X2=10
3) Essay type question on the play (one out of two)	1X10 =10
4) Essay type question on the play (one out of two)	1X10=10
5) Short Notes on the play (two out of four)	2X5=10
6) a) Determiners	5X1=05
b) Use of Adjectives and Adverbs	
making sentences using adjectives and adverbs given	
(5 out of 7)	5X1=05
7) Futurity in English	10
8) a) Phrasal Verbs	
making sentences using Phrasal Verbs	
(5 out of 7)	5X1=05
b) Concord	5X1=05
	80

2. Kannada

ಸಾಹಿತ್ಯ ಸ್ಪಂದನ-೩ ಬಿ.ಕಾಂ. ಪಠನಿಗಲಗೆ ಮೂರನೆಯ ಸೆಮಿಸ್ಟರ್ ಅಭ್ಯಾಸ ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ ಪಠ್ಯ ಛಾಗ	
೧. ಕನ್ನಡ ನಾಡು-ನಾಡಿ ವಿಚಾರ	-ಶ್ರೀನಿಜಯಿ
೨. ಬೆಳ್ಳದ ಮೇರೊಂದು ಪಾನೆಯಿ ಪಾಡಿ	-ಅಕ್ಕಮಹಾದೇವಿ
೩. ಗುರುಭಕ್ತಿ	-ಸರ್ವಾಸ್ವ
೪. ನೆತ್ತಿಯ ಬುತ್ತಿ-ಪಂಕಜಮ್ಮ	-ಡಿ.ವಿ.ಜ
೫. ಪಾಪಾತ್ಮ	-ಗಂಗಾಧರ ಚಿತ್ತಾರ
೬. ಪ್ರತಿ	-ಶ್ರೀರಾಮ ಇಬ್ಬಳ್ಳಿಪರ
೭. ಅಯಗೆ ಪನೆ ಪುಯಗಿ	-ಬೈರೋಡಿ
೮. ನಾಡು ಅಕ್ಷರ	-ಬಸವರಾಜ ಪಟ್ಟಂದ
ಗದ್ಯ ಛಾಗ	
೯. ಗುಣಸಂಪದ	-ಶ್ರೀ ಸಿದ್ದೇಶ್ವರ ಸ್ವಾಮಿಗಳು
೧೦. ಬೈಪಾಂಕಕೆ	-ಡಾ. ಎಚ್. ಪರಸಿಂಹಯ್ಯ
೧೧. ಚಿತ್ತೆಯಿಮ್ಮ ಪುಯಕುಕ್ತ ಪೊರಟ ಪೂವು	-ಅನುಪಮಾ ನಿರಂಜನ
೧೨. ಬೆಳರಂಗಲರ್ದಿ ಅರಲರ ಬೊರ್ದಿ	-ಬಿ. ಜಿ. ಎಲ್. ಸ್ವಾಮಿ
೧೩. ಚಾಲ್‌ಸ್ಯಾಂವ್ ಬೆಳರ ಪುರನಾಡಿಲರ್ದಿ	-ಜಿ.ಎಸ್. ಕಿವರುರ್ರಪ್ಪ
೧೪. ಕುಯು ಕಾಂಬಾಣ	-ಡಾ. ಪ್ರಪ್ಪಾದ ಅಗಸವಣ್ಣ
೧೫. ಎಲ ರಾಣಿ ಬೆಳವಡಿ ಬುಲ್ಲಮ್ಮ	-ಯು.ಯು. ಪಾಟೀಲ
೧೬. ಅಂಕಿ ರಾಜವ ಪಾಪು	-ಸುಧಾ ಮೂರ್ತಿ
 (ಡಾ. ಎಚ್. ಎಂ. ಮೂಲಾಧರಯ್ಯ) ಅಧ್ಯಕ್ಷರು ಕನ್ನಡ ಅಭ್ಯಾಸ ಮಂಡಲ (ಬಿ.ಕಾಂ.)	

3. Hindi

Syllabus for B.com./B.B.A- III & IV Semesters from the academic year 2017-18 onwards

B.Com. IIIrd Semester

Basic Hindi

- 1) Examination : a) One Paper carrying 80 Marks and 3 hours of Duration.
b) Internal Assessment Marks 20
- 2) Teaching : 5 hours per week
- 3) Course : 1) Drama
2) Translation – From Kannada/English in to Hindi
- 4) Distribution of Marks

I	Objective type of Questions 10/14	10 Marks
II	Annotations from Drama 2/4	10 Marks
III	General questions based on Drama 2/4	30 Marks
IV	Short Notes on Drama 3/5	15 Marks
V	Translation	15 Marks
	Total	80 Marks
	Internal Assessment	20 Marks
	Total	100 Marks

Text Books- 1) Drama (नाटक)

बना द वारों के घर - म नू भंडार

Marks 65

राधाकृ ण काशण इवेट ल मटेड

७/३१ अ सार माग, द रयागंज, नई द ल - ११०००२

2) Translation (अनुवाद)

Marks 15

Reference Books

1. म नू भंडार के सा ह य म च त सम याँ : डॉ माधवी जाधव
2. ह द नाटक और ना य समी ा- डॉ. नरनारायण राय
3. रंग दशन - नेमीचं जैन
4. अनुवाद व ान : भोलानाथ तवार
5. अनुवाद क या, तकनीक और सम याँ : ी नारायण समीर
6. ह द नाटक - डॉ. ब चन संह
7. ना य तु त : एक प रचय - रमेश राजहंस
8. ह द ना य सा ह य म म हला रचनाकार का योगदान : डॉ द प कुचेकर

4. Marathi

Syllabus for B.Com

Semester III

Basic Marathi

Course: Literary form: Novel

Text: Paachola: R. R. Borade

Mouz Prakashan Gruh, Mumbai

5. Urdu

B.Com III Semester Urdu Basic (MIL)

Paper III: Prose, Poetry & Business Correspondence

Scheme of Teaching: Duration 16 weeks, 5 hours/week

Prescribed Text books

I. KAYANATE-ADAB

(Detailed Text)

(VOL-I Part 1 Prose & Poetry)

Ed By: M.N. Sayeed

Pub By: Hameem Publishers

3, First Floor Lal Masjid

Building A street

Shivaji Nagar

Bangalore- 560051

II. KAROBABR-I-KHAT-O-KI-TABAT

(Page No. 66 – 85 only)

By: Khaleel Ahmed Ibn-Makhdoom

Pub By: Hareer Academy,

Bangalore- 560098

6. Samskrit

Bsc Part -II		
Basic - Samskrit		
Third Semester		
Teaching Hours	:	5 Hours per week
Exam Marks	:	80+20=100 of 3 hours Duration
Text : सुनीति सुधानिधि: (112 Verses) Mahatee Publication Dharwad - 1		
1.	सुनीति सुधानिधि:	: 70 Marks
2.	Grammer (नपुंसकशब्दाः)	: 10 Marks
3.	Internal Assessment	: 20 Marks
	1. Internal Test - 14 2. Assignment, Class Records Skill - Development - 06	
	Total	100 Marks

Bsc Part -II

Basic - Samskrit

Question Paper Pattern

Third Semester

1.	Select the correct answer (any ten out of twelve)	10 Marks
2.	Translate & explain (any three out of six)	15 Marks
3.	Explain with reference to context (any four out of six)	16 Marks
4.	Essay type question (with internal choice)	14 Marks
5.	Short notes (any three out of five)	15 Marks
6.	Grammar (Neuter genders)	10 Marks
	Total	80 Marks

7. Arabic

SYLLABUS OF ARABIC SUBJECT BCom.Third Semester Arabic Basic

Paper : Prose, Poetry and History of Arabic Literature

Scheme of teaching : 5 hours per week

Prescribed Text Books

1. **Al Qiraatur Raashida part I (Prose)**
By: Abul Hasan Ali Nadvi
Pub.By: Nadvatul Ulama Lucknow (u.p)
Following Lessons
(1) Kaifa Aqzi yaomi. (2) Lamma balgtus Saabiata min umri
(3) Fis Sooqi (4) Nuzhatun wa Tabkhun. (5) Safrul qitari.
(6) Maaza tuhibbu an takoona (i) (7)Musabaqatun
2. **Qaseeda-e-Burdah (Poetry)**
By:Imam Boosary
Pub.By:Azeem Book Depo Deoband (u.p)
Chapter No.9.
3. **Mukhtasar Tareekh-e- Adabiyat-e-Arabi**
By: Dr.syed Abul Fazl
Pub.By:Deccan Traders Book Seller
& Publisher 23-2-378, Moghalpura, Hyderabad.

Chapter No.III 1st & 2nd period (daur)
4. **The Holy Quraan.** Pub.By:Taj Company Mumbai

Suratut Takasur

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

			80

8. Persain

III Semester BSc

Scheme of teaching(5 hours per week)

Modern Prose...

1. Prescribed textbook

Following portion only

Rah-E-Nu Hussain

Kazim zada.

Textbook

Sukh-ne-naw by Dr.Gulam Sarwar

Pub:-Educational book house Muslim university market Aligarh(U.P).

Classical Poetry...

2. Prescribed textbook

Following portion only

Rubiyat

Qta-E-Yat.

Textbook

___ Nisab-E-Farsi by Dr.Aaftab Akhtar Razvi and Prof M.M. Jalali

Pub:-Shanaz publishing Shamat ganj Barelli(U.P)

Scheme of Examination

1. Total marks-100 Theory -80 marks Internal test Assessment 17 and attendance 3 marks=20.

2. In each paper two tests shall be conducted for the award of Internal Assessment marks, and each of one hour duration for a maximum of 20 marks reduced to 17 later. First test shall be conducted in 8th week and 2nd test in 12th week of respective semester. The Average marks obtained in the two tests for 17 marks shall be taken as final Internal Assessment Marks test component.

Scheme of Examination

Q1. Multiple choice questions	1*10=10
Q2. Essay type questions from the text	3*05=15
Q3. Questions on R.C from the text	3*05=15
Q4. Translation & Explanation from the text	3*05=15
Q5. Summary of the Passage/Poem from the text with choice	1*15=15
Q6. Short notes with choice (On the history of Persian Literature)	2*05=10

B. Com III Semester Syllabus implemented from academic year 2016-17

III SEMESTER

3.1 RETAIL MANAGEMENT

Objective :

1. To make the students understand the philosophy of retailing in India
2. To familiarize the students with the basic concepts and principles of Retail Marketing and to develop their conceptual and analytical skills to be able to manage retail operations.

Units	Topics	Hours
I	Introduction to Retail Management: Evolution of retailing in India, Meaning and Definitions of Retail Management, Role of Retailers, Retailers as a link between producer and consumer, challenges faced by retailers, - E-Retailing- Advantages and disadvantages.	10
II	Retail Developments and Formats in Retailing: Organized and un-organized Retailing – Traditional retail formats, Reasons for the emergence of modern retail formats, Modern retail formats-advantages and disadvantages of modern retail formats.	10
III	Retail Expansion: Meaning- Need-Methods of retail expansion-FDI – Meaning & importance, New FDI policy, advantages and disadvantages. Internationalization- Franchising- Merits and Demerits of franchising- franchising in India.	10
IV	Retail Pricing : Concept of retail pricing, Elements of retail price-Determining the price- Retail pricing strategy- Adjustment to retail price- Comparison of mark-ups and mark-downs, Methods of pricing.	10
V	Retail Marketing Mix: Meaning of retail marketing mix, concept of segmentation, targeting, product positioning (STP Approach) for retail store platforms of retail communication mix- Advertising, Sales promotion, public relations-social media.	10

Reference Books:

- 1) Marketing in India : By S. Neelameghan, Vikas Publication
- 2) Retailing Management : By Swapna, Mc Grow Hill
- 3) Marketing Management : By – Dr. R. B. Rudani, S. Chand Publications
- 4) Marketing Management : BY- Dr. A. Karunakaran, Himalaya Publication

3.2 A. PRINCIPLES OF ENTREPRENEURSHIP DEVELOPMENT

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

Objective : Provides an understanding of the scope of an entrepreneur, key areas of development, financial assistance by the institutions:

Units	Topics	No. of Periods
I.	Enterprise, Entrepreneur, Entrepreneur and Entrepreneurship- meaning, definitions, characteristics, functions and development. Importance of Entrepreneurship. Qualities of successful entrepreneur.	10
II.	New types of enterprises- manufacturing, service and franchise. large, medium and small scale industries- choice of ownership form for small enterprises.	10
III.	Women entrepreneurship- Meaning & Definition, characteristics, problems faced by Women entrepreneurs. Charms of being women entrepreneur – taking initiatives and personal responsibilities.	10
IV.	Creativity and innovations- Meaning and definition- exercises on creativity and innovation, techniques and methods of developing creativity and innovation.	10
V.	Problem solving techniques- Concept, meaning and definitions- exercises on problem solving in relation to entrepreneurship development.	10

Note: Skill Development: Visit an SSI's established preferably by Alumni of the college. Interact with them about the problems faced by them. Write a report on such visits.

Suggested Reference:

- 01 Ziemmeser Scarlorough : Entrepreneurship Development and Small Enterprises management, PHI, New Delhi.
- 02 Renu Arora & S. K. Sood: Fundamentals of Entrepreneurship and small Business Kalyani Publishers, New Delhi
- 03 Shankaraiah: Entrepreneurship Ideas in Action, Thomson Asia PTE Ltd., New Delhi
- 04 Greene : Entrepreneurship ideas in action. Thomsom Asia PTE Ltd., New Delhi
- 05 Dr. G. K. Warshney: Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
- 06 S. S. Kanka : Entrepreneurship Development, Sultan Chand & Sons, New Delhi

3.2 B. ENTREPRENEURSHIP DEVELOPMENT (VOCATIONAL) P 1C

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES:

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

Units	Topics	No. of Periods
I.	Perceiving a business opportunity : Identification and selection of business, potential opportunities at the selected area/state, environment scanning, sources of information	10
II.	Assessing Project Feasibility: Concept of project feasibility, criteria for assessing project feasibility, importance of project feasibility in business opportunity.	10
III.	Business Environment and Related Terminology: Concept of business environment, critical elements of economic environment, impact of micro and macro environment.	10
IV.	Sources of Information: Support institutional networking, national and state level, when to contact for what and other sources of information	10
V.	General management: Introduction to management, principles of management, principles of operation, key aspects of managing a small enterprise.	10

SKILL DEVELOPMENT

1. (04 hours) Visit to small-scale industries with a focus on how an entrepreneur selects business opportunity.
2. Interaction with entrepreneurs to know the criteria followed by them in business opportunity selection.

SUGGESTED READINGS:

3. C. B. Gupta: Entrepreneurship & Small Business Management, Sultan Chand & Sons, New Delhi.
4. Arena Kaulgod: Entrepreneurship Management Vikas Publications, New Delhi
5. Renu Arora & S. K. Sood : Fundamentals of Entrepreneurship and Small Business Kalyani Publishers, New Delhi.
6. Vasant Desai: SSI & Entrepreneurship Himalaya publishing House, New Dehli.
7. Charantimath: Entrepreneurship Development & Small Business Enterprise persons, New Delhi.
8. Coulter: Entrepreneurship in Action PHI, New Delhi

3.3. CORPORATE ACCOUNTING – I

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To provide the knowledge relating to the Corporate Accounting and enable them to prepare final accounts of Corporations.

Units	Topics	No. of Periods
I	Company Final Accounts –: Preparation of Final Accounts Under Vertical Method – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet.	10
II	Valuation of Goodwill: Meaning, types, factors determining the value of goodwill. Need for valuation, Methods: Normal Profit Method, Super Profits Method, and Capitalization Method.	10
III	Valuation of shares: Need for Valuation - Methods of Valuation Net Assets Method, Yield Basis Method, and Fair Value Method.	10
IV	Bank Accounts: Books and Registers to be maintained by banks, slip system of posting- Rebate on bills discounted schedule of advances, NPA, legal provisions relating to preparation of final accounts	10
V	Liquidation of Companies: Meaning and types of liquidation, liquidation v/s winding up, overriding preferential payments and preferential creditors payments, preparation of liquidators final statement of account.	10

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, S Chand & Sons.
2. Corporate Accounting by Dr.R.V.Diwan and Prin V.A Patil.
3. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Introduction to Accountancy: T.S.Grewal, S.Chand and CO
9. International Accounting: Das Mohapatra, PHI
10. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari.

3.4 BANKING LAW & PRACTICE

Objectives – To make the students to understand the banking law and to create awareness about practical banking operations.

Units	Topics	No. of Periods
I	Bank and Banking : Bank, Banking, Banker - Origin and Growth of Banking System. Banking Regulations Act 1949- some provision, Classification of Banks (List and meaning only)- Functions of Commercial Banks - Traditional (Primary and Secondary) and Modern Services Collection and Payment, Execution of standing orders, collection of Dividend and Interest, Purchase and Sale of Securities, Mail Transfers, Safe Custody, ATM, Mobile Banking, Extension Counters, Tax consultation, Insurance Services.	10
II	Banker and Customer Relationship Concept of Customer, General and Special Relationship Between Banker and Customer. Case Studies (Debtor, Creditor, Trustee, Agent, Bailor, Bailee Banker obligation to honour cheques, Secrecy of Accounts, Law of Limitation).	10
III	Cheques : Meaning and types of cheques, Implication of crossing and opening - General and Special crossing - Marking - Material Alteration - MICR - IFSC Code- Loss of Cheques - Stopping payment.	10
IV	Opening and Operating Customers Accounts: Types of Accounts, Special customers - Minor, Joint Accounts, Partnership, Companies, Trust accounts, Executives and Administrators - Closing of Customers accounts.	10
V	e-Banking and Internet Banking : Meaning and definitions of e-banking - facets of E-Banking- e-Banking Transactions – Internet Banking, NEFT/RTGS Operations, e-payment services, ECS Services, Security Issues, UID/PW/ PIN, Advantages & Disadvantages,	10

Recommended Books for Reference

- 01 Introduction to Banking: Vijaya Ragavan Iyengar (Excel Publications)
- 02 Banking Theory and Practice: Dr. P. K. Srivastava (Himalaya Publishing House)
- 03 Law and Practice of Banking, Appannaiah and Reddy (Himalaya Publishing House)
- 04 Law and Practice of Banking, B. S. Raman (United Publications)
- 05 Practice and Law of Banking, Sheldon
- 06 Law and Practice of Banking, K. C. Shekar
- 07 Law and Practice of Banking, Radha Krishnan and Vasudevan
- 08 Law and Practice of Banking, M. L. Tandon
- 09 Law and Practice of Banking, P. C. Varshaney

3.5. A - COMMERCIAL ARITHMETIC – I

(For the students who have already studied Statistics at PU I & II/XI & XII)

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To train the students of commerce to become familiar with the practical problems relating to commerce and business environment and make them acquainted with actual commercial problems existing in the modern world.

Units	Topics	No of Periods
I	Indices: Definition of base and index. Laws of indices (Without proof). Problems. Logarithms: Definition of logarithm, base and principal. The four laws of logarithms (Without proof). Problems. Application of common logarithm to simplify products, quotients, power or combinations of these.	10
II	Ratio: Definition of ratio, antecedent, consequent in a ratio. Simplest form of a ratio. Continued ratio. Problems based on these. Proportion: Definition of proportion, means, extremes, relation between means and extremes. Rule of three. Problems. Direct and inverse proportion. Compound proportion. Problems.	10
III	Commission and Brokerage: Definitions of commission and brokerage, Agent and broker. Problems on commission and brokerage. Discount: Definition of Discount. Trade discount, Cash discount, Marked price, Invoice price, net price or selling price. Problems.	10
IV	Life Insurance: Types of Insurance policies. Calculation of premium. Maturity value, surrender value. Paid up value. General Insurance: Definition. Insured value, Calculation of premium, Under insurance, Over Insurance, Calculation of compensation	10
V	Partnership: Definition, Sharing profits and losses, Capital for equal and unequal periods. Definition of goodwill and calculation of goodwill on admission of a new partner and retirement of a partner. Problems based on these.	10

SUGGESTED REFERENCE:

1. Commercial Arithmetic by Prof. R. H. Dhareshwar
2. Commercial Arithmetic by Iyer and Bari
3. Commercial Arithmetic by Patvardhan and Joshi
4. Commercial Arithmetic by Sutaria

3.5.B - BUSINESS STATISTICS - I

(For students who have not studied Statistics at PU I & II / XI & XII classes)

Objectives: To train the students of commerce to become familiar with the elementary tools of statistics which are used in the analysis of a collected data.

Unit	Topics	No of periods
I	Introduction: Meaning and Definition of Statistics, Functions and Limitation of Statistics. Basic concepts - Population, Sample, Variable, Attribute, Nominal and Ordinal Scale. Primary and Secondary data, Censes and Sampling Methods. Methods of Sampling- Simple Random Sampling, Stratified Sampling and Systematic Sampling with Merits and Demerits.	10
II	Diagrams and Graphical Representation- Meaning, needs, general rules of construction. Simple Bar Diagram, Component, Multiple, Percentage and Pie-Chart. Graphs- Histogram, Frequency Polygon, Frequency Curve and Ogive Curve.	10
III	Uni-Variate Data Analysis: Definition of Partition Values- Quartiles, Deciles and Percentiles, with graphical location of Partition Values and examples. Concept of dispersion, Absolute and relative measures of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of variation. Definition of Skewness, Measures of Skewness Karl–Pearson and Bowleys Coefficient of skewness. Example based on theory.	10
IV	Probability and Expectation: Introduction, definitions-Deterministic experiment, Basic terms- Random experiment, Sample space, event, null event, complementary events, exhaustive event, equally likely, mutually exclusive events, independent events. Meaning and definitions of Classical, Empirical and Axiomatic approaches. Statement of addition and multiplication theorems and examples based on theory. Meaning and definition of Random Variable, types- Discrete and Continues r.v. Mathematical Expectation, mean and Variance of r.v. Properties of Random Variables $E(a)$, $E(ax)$, $E(ax + b)$, $V(a)$, $V(ax)$ and $V(ax + b)$, addition and multiplication theorem with examples based on theory.	10
V	Time Series Analysis: meaning and Definition of time series, uses. Components of time series. Calculation of trend values. Method of moving averages (3, 4 and 5 yearly). Method of least squares (Fitting of straight line only). With examples based on theory.	10

Suggested Readings:

- 01 Business Statistics by Prof. Raj Mohan
- 02 Business Statistics by S. C. Gupta
- 03 Business Statistics by S. P. Gupta
- 04 Business Statistics by J K Sharma

3.6– A. INDUSTRIAL ECONOMICS

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES:

- 01 To familiarize learns with the concept of industry location and policies effected timely.
- 02 To make the students to know about the financial sources
- 03 To create awareness among the students regarding, inflow of investment & new economic policy consisting LPG.

Unit	Topics	No of Periods
I	Industrial Development : Meaning factor influencing and inhibiting industrial Development - Concepts like Public sector Private sectors & joint sectors and PPP Model (Public – Pvt. – Partnership)	10
II	Industrial Policy: Meaning & objectives. Industrial policies 1948, 1956 and 1991. LPG – Information Technology, E- Banking, E-Business, E- Marketing and E- Payments.	10
III	Industrial Location: Meaning & Factors influencing location. Localisation and planned location. Weber’s Theory and Florence Theory.	10
IV	Industrial Finance : importance – sources of finance internal & external sources or finance Major Financial Institutions IFCI, SFC’s IDBI, EXIM Bank	10
V	Foreign Direct Investment: Meaning , importance. Advantages & Disadvantages of FDI. Government Initiatives and policies towards FDI. Foreign collaboration, Joint Ventures Abroad. EXIM policy	10

SUGGESTED REFERENCE:

- 01 RuddarDatt& KPM Sundharamindian Economy (S. Chand & Co. New Delhi)
- 02 S. C. Kuchhal industrial economy of India (Chaitany Publishing house Allahabad)
- 03 Dr. A. B. kalkundrikar, industrial Economy (S. Chand & Co. New Delhi)
- 04 GyamaNaik, Industrial Economy

3.6 - B. TAX PROCEDURE & PRACTICE - (VOCATIONAL) 2C

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To gain the knowledge of provisions of Central Sales Tax Act, Service Tax, Karnataka Sales Tax.

Units	Topics	No. of Periods
I	Indirect Taxes –An Introduction : Meaning, Features, Advantages & Disadvantages of Indirect taxes, Distinction between direct and Indirect taxes, Brief introduction to some of the indirect taxes such as Central Excise Duty, Customs Duty, Central Sales Tax, Service Tax, Value Added Tax, Karnataka Sales Tax (KST)	10
II	Introduction To Central Sales Tax Law, Important Definitions, Concept of Sale And Inter State Sales, Liability to CST Registration under CST Act 1956, Quantum of Sales tax Rates of Taxes, Determination of Turnover, levy and collection of tax, procedures and forms under CST Act, declared goods and their taxation, Miscellaneous provisions –offences and penalties, compounding of offences, penalties in lieu of prosecution power to make rules, practical problems on CST.	10
III	Introduction to Service Tax - Definitions and concepts, definitions under Service Tax Rules 1994, Miscellaneous concepts and definitions, liability of service Tax, Taxable Services valuation of taxable services for charging service tax, Penalties for suppressing value of taxable services, classification of taxable services, Payment and requirements and services tax, Registration requirements and procedure, Records and Returns, Assessments, Revision and Appeals, Offences and Penalties.	10

IV	Brief nature of some taxable services such as: Chartered Accountants, Clearing and forwarding Agents, Health Clubs and Fitness Center's services, Travel agents services, Pandal and Shamiyana Service, Consulting Engineers Services, Company Secretaries. Practical problems on services tax.	10
V	Karnataka sales Tax Act 1957: Important definitions, Business, Place of Business, Dealer, Goods, sale turnover, Total Turnover and Taxable Turnover, Incidence and levy of tax, Goods taxable under KST Act 1957, Rate of tax, Registration of Dealers. Returns and Assessment.	10

SUGGESTED READINGS:

1. Mehrotra & Goyal: Wealth Tax and central sales Tax, Sahitya Bhavan Agra.
2. Datey V. S: Indirect Taxes, Taxmann Publications, New Delhi.
3. Dinakar Pagare : Indirect Taxes Sultan Chand & Sons, New Delhi
4. Gaur & Narang: Indirect Taxes Kalyani Publishersm Ludhiyana.
5. Ramaswamy: Indirect Taxes Sultan Chand & Sons New Delhi.
6. Balachandan: Indirect Taxes Sultan chand & sons New Delhi.
7. Wealth Tax act 1957
8. Karnataka Value Added Tax Act 2003.

3.7. COMPUTER APPLICATIONS - II

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To train the students in working with spreadsheet and well versed with Databases.

Unit	Topics	No of periods
I	Introduction to MS EXCEL: Features of MS Excel - Spreadsheet / worksheet , workbook , cell, cell pointer, cell address etc - Parts of MS Excel window – Saving , Opening and Closing Workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet - cell range – Formatting - Auto Fill – Formulas and its advantages – References : Relative , absolute and mixed.	10
II	Working with MS EXCEL: Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros: Meaning and Advantages of macros , creation , editing and deletion of macros – Data Sorting , Filtering , Validation , Consolidation , Grouping, Pivot Table and Pivot Chart Reports.	10
III	DBMS: Database Systems – Evolution – File Oriented Systems – Database Models - database System Components – Database Systems in the Organization - Data Sharing Strategic Database Planning – Database and Management Control – Risks and Costs, Database development. Database Design – Principles of Conceptual Database Design – Conceptual Data Models, Fundamentals concepts – Relational Model – Relational Database Implementation.	10
IV	MS ACCESS: Data , Information, Database, File , Record , Fields – Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables , Forms , Queries and Reports - Data validity checks.	10
V	Management Information System: Concept of MIS, DATA, Source of DATA , Data Processing, Information Requirements of different levels of organization. Desired Properties of Management Information. Role of a system Analyst and his responsibilities in an organization.	10
LAB WORK-PRACTICALS MS EXCEL - Creating Commerce oriented applications. MS ACCESS – Creating Commerce oriented applications. Note: Journal preparation mandatory & Case study question from MS-Access.		

SUGGESTED BOOKS / WEBSITES:

1. Microsoft Office 2007 Professional
2. Microsoft Office Sanjay Saxena