

Department of Post-Graduate Studies and Research in Commerce,
Jnana Sahyadri, Shankaraghatta -577451,
Shivamogga District, Karnataka

Structure of B.Com Programme

Sl. No	Academic Programme, Semester and Title of the Course	WTHs*	ED*	Maximum Marks		
				IA*	SEE*	Total
B.Com – I Semester						
101	Language – I, Course – I	4	3	20	80	100
102	Language – II, Course – I	4	3	20	80	100
103	Financial Accounting – I	4	3	20	80	100
104	Managerial Economics	4	3	20	80	100
105	Management and Behavioural Process	4	3	20	80	100
106	International Business Environment	4	3	20	80	100
Semester Total		24	18	120	480	600
B.Com – II Semester						
201	Language – I, Course – II	4	3	20	80	100
202	Language – II, Course – II	4	3	20	80	100
203	Financial Accounting – II	4	3	20	80	100
204	Money and Public Finance	4	3	20	80	100
205	Marketing Management	4	3	20	80	100
206	Business Mathematics	4	3	20	80	100
Semester Total		24	18	120	480	600

	B.Com – III Semester					
301	Language – I, Course – III	4	3	20	80	100
302	Language – II, Course – III	4	3	20	80	100
303	Corporate Accounting – I	4	3	20	80	100
304	Corporate Law	4	3	20	80	100
305	Principles and Practice of Insurance Management	4	3	20	80	100
306	Information Technology – I	4	3	20	80	100
Semester Total		24	18	¹²⁰	480	600
	B.Com – IV Semester					
401	Language – I, Course – IV	4	3	20	80	100
402	Language – II, Course – IV	4	3	20	80	100
403	Corporate Accounting – II	4	3	20	80	100
404	Business Laws	4	3	20	80	100
405	Law and Practice of Banking	4	3	20	80	100
406	Information Technology – II	4	3	20	80	100
Semester Total		24	18	¹²⁰	480	600
	B.Com – V Semester					
501	Financial Management	4	3	20	80	100
502	Law and Practice of Income Tax – I	4	3	20	80	100
503	Business Statistics – I	4	3	20	80	100
504	Cost Accounting – I (Elements of Costs)	4	3	20	80	100
505	Advanced Accounting and Auditing	4	3	20	80	100
506	Financial Markets and Services	4	3	20	80	100
507	Specialization Stream, Course – I	4	3	20	80	100
508	Logical and Analytical Reasoning	2	1 ½	10	40	50
Semester Total		30	^{22 ½}	¹⁵⁰	600	750

B.Com – VI Semester						
601	Management Accounting	4	3	20	80	100
602	Law and Practice of Income Tax – II	4	3	20	80	100
603	Business Statistics – II	4	3	20	80	100
604	Cost Accounting – II (Methods and Systems of Costing)	4	3	20	80	100
605	Human Resource Management	4	3	20	80	100
606	Entrepreneurship Development and Small Business Management OR Project Report	4	3	20	80	100
607	Specialization Stream, Course – II	4	3	20	80	100
608	Personality Development	2	1 ½	10	40	50
Semester Total				150	600	750
Grand Total		30	22 ½	150	600	750

Note: * WTHs = Weekly Teaching Hours; ED = Examination Duration (hours); IA = Maximum Marks for Internal Assessment; and SEE = Maximum Marks for Semester-end Examination

A student who has taken admission to B.Com – V Semester shall select any one of the following as his/her Specialization Stream and both the courses in that Stream being compulsory. Course – I of the Specialization Stream selected by the student shall be studied in B.Com – V Semester and Course – II of the same Specialization Stream shall be studied in B.Com – VI Semester.

- **Specialization Stream – A: Accounting**
Course – I: 507A1: Accounting Standards - I
Course – II: 607A2: Accounting Standards - II
- **Specialization Stream – B: Business Taxation**
Course – I: 507B1: Wealth Tax and Central Taxes
Course – II: 607B2: State Taxes and Income Tax
- **Specialization Stream – C: Financial Management**
Course – I: 507C1: Investment Management - I
Course – II: 607C2: Investment Management - II
- **Specialization Stream – D: Banking**
Course – I: 507D1: Indian Banking

Course – II: 607D2: International Banking

- **Specialization Stream – E: Insurance**
Course – I: 507E1: Risk Management and Insurance
Course – II: 607E2: Management of Insurance Business
- **Specialization Stream – F: Marketing Management**
Course – I: 507F1: Marketing Management - I
Course – II: 607F2: Marketing Management - II
- **Specialization Stream – G: Human Resource Management**
Course – I: 507G1: Career Planning and Development
Course – II: 607G2: Organization and People
- **Specialization Stream – H: Tourism and Hospitality Management**
Course – I: 507H1: Tourism Management
Course – II: 607H2: Hospitality Management
- **Specialization Stream – I: E-commerce**
Course – I: 507I1: E-commerce and Programming in C
Course – II: 607I2: Internet, Power Point and Visual
Basic
- **Specialization Stream – J: Quantitative Techniques**
Course – I: 507J1: Quantitative Techniques - I
Course – II: 607J2: Quantitative Techniques - II

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B.Com – I Semester

Course – 103: Financial Accounting - I

- **Course Objectives:** To acquaint the students with the basic principles of Financial Accounting.
- **Pedagogy:** Combination of lectures, assignments and group discussion
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Introduction** (10hours): Meaning and Definition of Accounting; Importance of Accounting; Types and Rules of Accounts, Accounting Concepts - Business Entity Concept, Going Concern Concept; Accounting Period Concept; Money Measurement Concept; Dual Aspect Concept and

Matching Concept; Accounting Conventions – Consistency, Conservatism, Materiality and Disclosure; Accounting Standards - Meaning and Importance of Accounting Standards, Accounting Standard - 1 on Disclosure of Accounting Policies (issued by Accounting Standards Board of the Institute of Chartered Accountants of India).

- **Unit - 2: Final Accounts of Sole Trading Concerns** (16 hours): Preparation of Manufacturing Account, Trading and Profit and Loss Account, and Balance Sheet.
- **Unit - 3: Accounting for Consignment Transactions** (14hours): Meaning, Consignment v/s Sales, Proforma Invoice, Account Sales, Types of Commission, Goods sent at Cost and at Invoice Price, Valuation of Stock, Normal and Abnormal Loss, journal Entries, Ledger Accounts in the books of both the Consignor and the Consignee (excluding Memorandum Method).
- **Unit - 4: Joint Venture** (12 hours): Meaning and Purposes, Joint Venture v/s Consignment, Joint Venture v/s Partnership, Methods of maintaining accounts – (a) Separate set of Accounts (Joint Bank System), (b) Recording of all Joint Venture transactions in the books of each of the Venturers.
- **Unit - 5: Bank Reconciliation Statement** (8 hours): Meaning of Bank Reconciliation Statement, Reasons for the differences in the two balances viz., balances as per Cash Book and Pass Book, Preparation of Bank Reconciliation Statement.
- **Unit - 6: Leasing** (4 hours): Meaning, Types, Merits and Demerits (only theory).

Skill Development Activities

01. Accounting Concept - Illustration on Dual Aspect Concept,
02. Final Accounts of a Sole Trader:
 - 2.1. Correcting a wrong trial balance,
 - 2.2. Correcting a wrong Trading, and Profit and Loss Account, and
 - 2.3. Correcting a wrong Balance Sheet.
03. Collection of Joint Venture Agreement and brief analysis,
04. Preparation of Joint Bank Account with imaginary figures, and
05. Preparation of Proforma Invoice and Account Sales.

Recommended Books for Reference

01. Financial Accounting: S. N. Maheshwari (Sultan Chand)
02. Financial Accounting: B. S. Raman (United Publishers)
03. Advanced Accounting : Shukla and Grewal (S Chand and Co.,)
04. Advanced Accounting : R. L. Gupta and Radhaswamy (Sultan Chand)
05. Introduction to Accountancy: T. S. Grewal (S Chand and Co.,)
06. Advanced Financial Accounting: Anil Kumar and Others (HPH)
07. Accounting for Managers: J. Madegowda (H PH)
08. Accounting Theory: L. S. Porwal (TMH)
09. Accounting: Jawaharalal (S Chand and Co.,)
10. Accounting Principles: Robert Anthony and James Reece

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B.Com – I Semester

Course – 104: Managerial Economics

- **Course Objectives:** To acquaint the students with the foundations and/or fundamentals of Managerial Economics and enable them to understand, analyze and apply these concepts in practical business environment.
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction to Managerial Economics** (10 hours): Definition, Nature and Scope; Fundamental Economic Principles that aid Managerial Decisions - Opportunity Cost Principle, Incremental Principle, Principle of Time Perspective, Discounting Principle, and Equi-marginal Principle.
- **Unit – 2: Demand Analysis and Demand Forecasting** (16 hours): Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Survey Method, Statistical Method and Least Square Method; Problems on Least Square Method, Forecasting Demand for New Products.
- **Unit – 3: Production and Cost Analysis** (10 hours): Concept of Production Function, Law of Variable Proportion, and Economies of Scale - Internal and external.
- **Unit – 4: Cost Analysis** (10 hours): Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue under Perfect Competition and under Imperfect Competition.
- **Unit – 5: Price and Output Determination** (10 hours) under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.
- **Unit – 6: Pricing Policies and Practices** (8 hours): Cost plus Pricing, Price Skimming, Price Penetration, Transfer Pricing, Multiple Product Pricing, Price Bidding.

Skill Development Activities

01. An illustration on calculation of Incremental Cost and Incremental Revenue,
02. Determination of Fixed and Variable Cost,

03. Determination of Average Cost, Marginal Cost and Total Cost,
04. Construction of Average Fixed Cost, Average Variable Cost and Average Total Cost Curves,
05. Diagrammatic presentation of Price and Output Determination in different Market situations,
06. Construction of Average Revenue and Marginal Revenue under Imperfect Market, and
07. Fixation of Price under Target Pricing based on Rate of Return Method.

Recommended Books for Reference

01. Economic Theory and Operational Analysis: Baumol
02. Economics: McNell and Guptha
03. Principles of Economics: M. L. Seth
04. Managerial Economics: Shankaran
05. Managerial Economics: Mehta
06. Managerial Economics: Varshney and Maheshwari
07. Managerial Economics: Mithani
08. Managerial Economics: Wali and Kulkundran
09. Managerial Economics: Joel Dean

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B.Com – I Semester

Course – 105: Management and Behavioural Process

- **Course Objectives:** To equip the students with the Principles of Management and Managerial Practice
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Management** (10 hours): Meaning, Nature, Scope and Importance, Role of Manager, Managerial Skills, Henry Fayol's General Principles of Management, Management v/s Administration.
- **Unit – 2: Planning and Organizing** (12 hours): Meaning of Planning, Nature, Objectives, Importance; Organizing - Principles, Types, Structure, Span of Control, and Delegation of Authority.
- **Unit – 3: Directing and Controlling** (12 hours): Directing - Meaning, Importance, Principles; Controlling - Need for Control, Controlling

Techniques – Management by Objective, Management by Exception, Total Quality Management and Just-in- Time.

- **Unit – 4: Organizational Behaviour** (10 hours): Meaning, Nature, Need for the study of Organizational Behaviour and Psychology, Importance of Psychology for Managers.
- **Unit – 5: Individual in Organization** (12 hours): Individual Differences, Factors, Personality Theories, Personality Determinants, Attitude, Perception, and Problems of Perception.
- **Unit – 6: Learning** (8 hours): Meaning, Principles, Motivation and its Theories - Maslow's, Mcgregors, Theory X and Y, Herzberg's Theory, Employee Morale - Meaning, Factors affecting Morale.

Skill Development Activities

01. Preparation of an Organizational Chart of any establishment of student's choice,
02. Collection of a Short-term and Long-term Plan followed by any organization,
03. Description of skills of a good manager,
04. Mission and Vision Statements of atleast eight organizations, and
05. Preparation of a questionnaire and undertake an attitudinal survey about any issue of your interest.

Recommended Books for Reference

01. Principles of Management: H Koontz and CO Donnell
02. Principles and Practice of Management: L M Prasad
03. Principles of Management: S. A. Serlekar
04. Organizational Behaviour: S. S. Khanka..
05. Organizational Behaviour: Ashwatappa
06. Organizational Behaviour: Shashi K Guptha
07. Organizational Behaviour: Appannaiah, Reddy and Kavitha
08. Organization and Management: C. B. Guptha
09. Organizational Behaviour: Prasad, L. M
10. Management Concepts and Practices: C. B. Guptha

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B.Com – I Semester

Course – 106: International Business Environment

- **Course Objectives:** Objective of this course is to acquaint the students with International Business Environment and the impact of foreign Market Operation on a firm.
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4

- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Business Environment** (10 hours): Meaning of Business, Objectives, Business Environment – Internal and External Environmental Factors, International Business Environment, Barriers to Free Trade – Tariffs, Quotas; Socio, Political and Cultural Factors.
- **Unit – 2: Globalization** (18 hours): Meaning, Problems in International Market, World Trade Organization (WTO) – Objectives, Organizational Structure, Agreement and Principles Dispute Settlement Mechanisms.
- **Unit – 3: World Trade Organisation** (8 hours): TRIMS and TRIPS, DOHA Declaration, Free Trade in Agricultural Commodities and Problems faced by India, Evaluation of WTO and India.
- **Unit – 4: Regional Trade Blocks** (10 hours): European Union, ASEAN, APEC, SAARC, NAFTA, SAPTA.
- **Unit – 5: International Capital Flow** (8 hours): Multiple Agreement of Investment, Problems of Capital Convertibility in India, FII and FDI in India.
- **Unit – 6: Multinational Corporations** (8 hours): Meaning, Mode of Operation - Foreign Collaborations, Joint Ventures, Franchising, Strategic Alliances.

Skill Development Activities

01. List of exemplary ethical practices that you have noticed in your area,
02. Identify special Social, Cultural and Demographic Features of your locality, and comment on the licensing procedure,
03. Identify various regulatory authorities in your locality and comment on how they are regulating the business unit you have visited,
04. Make a survey of local political influence on Business, and
05. Make a list of MNCs operating in your area/State.

Recommended Books for Reference

01. Daniels John D and Radrbangh Lee. H., International Business Environment and Operations
02. Sodersten, B. O., International Economics (Macmillan, Landon)
03. Parvez and Bahaman., International Business (Harper Collins, London)
04. Adhikari., Economic Environment of Business (Vikas)
05. Amarchand., Business and Government
06. Cherunilam Francis., Economic Environment of Business
07. J. Madegowda (ed)., Business Environment and Policy (Deep and Deep)
08. Dr. S Sankaran., International Business Economics (Margham Publishers)
09. Ashwatappa., Essentials of Business Environment (Himalaya Publishing House)

10. Sundaram and Rudradatt., Indian Economy

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B.Com – II Semester

Course – 203: Financial Accounting - II

- **Course Objectives:** To enable the students to understand the accounting principles and procedure pertaining to the preparation of relevant accounts for different kinds of business establishments.
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Hire Purchase Accounting** (14 hours): Meaning of Hire Purchase, Hire Purchase v/s Sale, Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (including problems on Partial and Complete Repossession).
- **Unit - 2: Departmental Accounts** (12 hours): Meaning and Objectives of Departmental Accounts, differences between Departmental Accounts and Branch Accounts, Apportionment of Common Expenses among different Departments, Preparation of Departmental Trading. and Profit and Loss Accounts in Columnar Form and preparation of Balance Sheets.
- **Unit - 3: Branch Accounts** (12 hours): Preparation of accounts in the books of head office only including the preparation of Trading, and Profit and Loss Account for verification – (a) Branch which deals in cash and credit sales, and (b) Branch which receives goods at invoice price (excluding stock and debtor system, incorporation entries and foreign branches).
- **Unit - 4: Fire Insurance Claims** (10 hours) with Average Clause excluding Abnormal Loss of goods (problems only on loss of stock).
- **Unit - 5: Royalty Accounts including Sub-lease** (12 hours): Meaning of Royalty, Minimum Rent, Short Workings, Recoupment of Short Workings, Lessor, Lessee, Preparation of Journal Entries and Ledger Accounts in the books of Lessor and Lessee.
- **Unit - 6: Human Resource Accounting** (4 hours): Meaning, Objectives, Methods, Advantages and Limitations (theory only).

Skill Development Activities

01. Hire Purchase Accounting:

1.1. Drafting of Hire Purchase Agreements, and

- 1.2. Collection of copies of Hire Purchase Agreements.
02. Departmental Accounting:
 - 2.1. Draft a layout structure of a Departmental Store, and
 - 2.2. List out the basis of allocation of common expenses of a Departmental Organization.
03. Branch Accounting - Drafting of a Proforma Invoice sent by head office,
04. Fire Claims - Collection of Fire Claim Forms and filling the same, and
05. Royalty Accounts:
 - 5.1. Drafting of Royalty Agreements, and
 - 5.2. Collection of Royalty Agreements.

Recommended Books for Reference

01. Advanced Accounting: M.C. Shukla, T.S. Grewal and S. C. Gupta
02. Taxman's Financial Accounting: Ashoka Sehgal and Deepak Sehgal
03. Financial Accounting – Volumes I and II: B S Raman
04. Advanced Accounting: S P Iyengar
05. Advanced Financial Accounting: Anil Kumar and Others (Himalaya Publishing House)

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B.Com – II Semester

Course – 204: Money and Public Finance

- **Course Objectives:** To acquaint the students with the fundamentals of Monetary Economics and Public Finance, and enable them to understand, analyze and apply these concepts in practical economic environment.
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Money** (10 hours): Money - Definition and Functions – Measurement of changes in value of money; Index Numbers – Types, Methods of constructions of Price Index Numbers, Difficulties and Uses.
- **Unit – 2: Public Finance** (10 hours): Meaning, Differences between Public and Private Finance, Components of Public Finance, Public Revenue and Public Expenditure, Role of Public Finance in a Developing Economy, Principle of Maximum Social Advantage.
- **Unit - 3: Taxation** (12 hours): Meaning and Types - Direct and Indirect Taxes - Meaning, Merits and Demerits; Cannons of Taxation, Taxable

Capacity - meaning of Absolute and Relative Taxable Capacity and Determinants of Taxable Capacity.

- **Unit – 4: Public Expenditure** (12 hours): Meaning, Causes for increasing Public Expenditure, Deficit Financing - Meaning, Importance and Limitations; Fiscal Policy - Meaning, Objectives; Fiscal Policy and Economic Development.
- **Unit – 5: Public Debt** (10 hours): Meaning, Causes for increasing Public Debt, Internal and External Debt, Effects of Public Debt on Production, Distribution and Consumption; Redemption of Public Debt.
- **Unit – 6: Government Budget** (10 hours): Meaning and Types, Economic components of Budget, Functional Classification of Budget, Impact of Budget on the Economy.

Skill Development Activities

01. Formulation of Budget - Visit to Municipality, Zilla Panchayat, Taluk Panchayat,
02. Survey of public expenditure of Municipality, Zilla Panchayat, Taluk Panchayat,
03. Visit to Tax Department to understand Commodity Taxation.
04. To analyze Public Revenue of Municipality, Zilla Panchayat, Taluk Panchayat,
05. Preparation of a model Budget.
06. Assessment of the impact of Public Expenditure.
07. Assessment of the impact of Indirect Taxation on Consumers.

Recommended Books for Reference

01. Hugh Dalton., Public Finance
02. Musgrave., Public Finance
03. H. L. Bhatia., Public Finance
04. Lekhi., Public Finance
05. K. P. M. Sundaram., Money, Banking and Finance.
06. D. M. Mithani., Monetary Economics.
07. D. M. Mithani., Public Finance
08. Crowther, G., An Outline of Money
09. S. Shankaran., Public Finance.

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B.Com – II Semester

Course – 205: Marketing Management

- **Course Objectives:** To provide conceptual understanding and latest marketing developments and practices and inculcate managerial approach to marketing problems.

- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction to Marketing** (12 hours): Meaning and Definitions of Market, Marketing and Marketing Management, Concepts of Marketing, Significance of Marketing and Marketing Management, Emerging Trends in Indian Marketing Environment, Social Functions of Marketing.
- **Unit – 2: Market Segmentation and Consumer Behavior** (12 hours): Meaning and Definitions of Market Segmentation, Importance of Market Segmentation and Basis of effective Market Segmentation, Strategies of Market Segmentation, Consumer Behaviour Analysis – Meaning, Determinants of Buyer Behaviour - Maslow’s Hierarchy of Needs; Buyer Decision Process.
- **Unit – 3: Product Strategy:** (12 hours): Meaning and Definition of the concept of product, Features, Types of Products, Product Life Cycle - Meaning, Definition, Importance, Stages, Factors affecting Product Life Cycle, New Product Development, Reasons for the failure of New Product Mix; Branding - Meaning, Types, Essentials, Functions of Branding, Merits, Demerits; Packing - Meaning, Functions, Merits, Demerits; Quality standards - ISI, AGMARK, ISO-9000.
- **Unit - 4: Pricing** (8 hours): Meaning, Definitions, Importance, Factors influencing Pricing Decisions, Essentials of sound Pricing, Price Management - Objectives, Procedure, Policies and Strategies, Discounts and Rebates.
- **Unit - 5: Promotion** (10 hours): Promotion Mix - Meaning and Definition, Advertising: Meaning, Objectives, Consideration In Media Selection, Advertisement Appeals, Advertisement Budget, Advertisement Copy Qualities Of Good Advertisement Copy - Sales Promotion Purpose And Tools Personal Selling, Meaning And Process.
- **Unit - 6: Distribution** (10 Hours): Channels Of Distribution, Meaning, Definitions Factors Affecting Trade Channels Decisions Methods Of Distribution, Agents, Wholesaler, Retailer, Telemarketing And Online Marketing.

Skill Development Activities

01. Draft a Marketing Segmentation Chart relating to any product,
02. Construct Product Life Cycle of any given product,
03. List out the strategies adopted in marketing a product,
04. Prepare a model Advertisement Copy for any consumer product,
05. Prepare a questionnaire for eliciting information regarding consumer behaviour towards consumer product of your choice, and

06. Collect information about Pricing Strategies of any organization with comments.

Recommended Books for Reference

01. Principles of Marketing: Philip Kotler (PHI)
02. Marketing Management: Zinkota and Kotable (Vikas Publication)
03. Modern Marketing management: Near, Paul (TMH)
04. Marketing Management: K. D. Basava (Vidya Vahini)
05. Marketing Management: Sherlekar (TMH)
06. Marketing Management: Reddy and Appannaiah (HPH)
07. Advertisement and Sales Promotion
08. Marketing Management: Sontakki (Kalyanai Publisher)
09. Marketing Management: Dr. R. L. Varshney and S. L. Guptha (S. Chand Publication)
10. Marketing Management: C. B. Memoria (HMH)
11. Marketing Management: B. S. Raman (United Publication)
12. Marketing Management: Arun Kumar Minakehi (Vikas Publication)

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B.Com – II Semester

Course – 206: Business Mathematics

- **Course Objectives:** To enable the students to understand and apply the mathematical techniques to practical business problems.
- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Indices** (11 hours): Meaning, Laws and Application for simplification; Logarithm - Definition and its application for simplification (using Log Table); Permutations and Combination, Simple Problems.
- **Unit – 2: Commercial Arithmetic** (11 hours): Problems on Simple Interest, Compound Interest, Annuity, Present and Future Value of Annuity; Discounting of Bills of Exchange (True Discount and Banker Discount).
- **Unit – 3: Ratio, Proportion and Variations** (11 hours): Problems on Speed, Time and Work Completion; Percentages - Problems on finding Rate Percentages and Quantity relating to Trade Activities.

- **Unit – 4: Theory of Sets** (11 hours): Elements of a Set, Methods of describing a Set, Types of Sets and Operations, Demargans Law, Venn Diagram and their application to theory of Sets.
- **Unit – 5: Theory of Equations** (10 hours): Simple Linear Equations, Simultaneous Linear Equation (Elimination and Cross Multiplication Method only), Quadratic Equation - Pure Quadratic Adfected Quadratic Equations, Factorization and Sridharacharya’s Method.
- **Unit - 6: Measurement of Solids and Volumes** (10 hours): Square, Rectangle, Triangle, Circle, Parallelogram; Volumes and Surface of Cube, Cylinders, Cone and Pyramids, Prisms.

Skill Development Activities

01. Collect information from your nearest trading concern regarding Normal Discount, Special Discount and Commission on Buying and Selling,
02. Make an interview with different persons regarding coffee and tea drinking habits, paper reading habits and make comparison using Venn diagram,
03. Measure your class room with a tape and find the cost to carpet the room. Visit a nearest park, and find the cost to pave a path to the park, find the quantity and water contained in the water tank of your house,
04. Collect information from LIC regarding annual LIC policies,
05. Find L C M and H C F for given rational and prime numbers, and
06. Collect information from a financial company or firm regarding rate of interest charged on advances and deposits, and how the bills are discounted by business firms and banks.

Recommended Books for Reference

01. Commercial Arithmetic: Iyer, Bari (Sultan Chand and Sons)
02. Business Mathematics: D. C. Sancheti and V. K. Kapoor (Sultan Chand and Sons)
03. Business Mathematics: S. M. Shukla (Sahitya Bhavan Publications)
04. Business Mathematics: Doriraj, S, N (United Publishers)
05. Business Mathematics: S. P. Guptha
06. Business Mathematics: B. H. Suresh
07. Business Mathematics: Sanchethi Aggarval
08. Business Mathematics: R. Guptha

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B.Com – III Semester

Course – 303: Corporate Accounting - I

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

- **Pedagogy:** Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Valuation of Shares** (8 hours): Valuation of Shares – Meaning and Need for Valuation; Methods of Valuation of Shares - Net Assets Method, Yield Method and Fair Value Method.
- **Unit - 2: Company Accounts** (16 hours): Finalization of Accounts of Joint Stock Companies (Vertical Format Method) including Publishing Companies and Hotels.
- **Unit - 3: Underwriting of Shares and Debentures** (10 hours): Meaning, Definition and Types of Underwriting – (a) Open, (b) Pure, and (c) Firm underwriting; Problems on Underwriting of Shares and Debentures.
- **Unit - 4: Company Accounts – Other Issues** (8 Hours): Buy Back of Shares, Issue of Bonus Shares and Right Issue.
- **Unit - 5: Company Accounting – Profit Prior to Incorporation** (8 hours): Meaning, and Calculation of Profit with the help of Time, Sales and Weighted Ratios.
- **Unit - 6: Double Account System** (12 hours): Introduction, Characteristics of Double Accounts, Formats, Limitations of Double Account System, Final Accounts of Electricity Supply Companies - Revenue Account, Net Revenue Account, Capital Account, and General Balance Sheet.

Skill Development Activities

01. Value Equity Shares using imaginary figures and collection of Financial Statements of a company,
02. Collection and filling of share application form and prospectus of a company and deciding whether to invest or not in the shares of the company recording supporting reasons,
03. Guidelines for Bonus Issue and redemption of Preference Shares,
04. Analyzing business growth of some companies on the basis of reported financial results,
05. Show the calculation of profit prior to incorporation with imaginary figures, and
06. Collect information about the procedure for opening a Demat Account.

Recommended Books for Reference

01. Corporate accounting: Jois and Nasomy
02. Advanced Accounting: Shukla, Gupta
03. Accountancy : William Pickles
04. Advanced Accountancy (Volume – I): Neel Jerke

05. Corporate Accounting: C. Mohan Juneja
06. Corporate Accounting: S. N. Maheshwari and K Duraipandium
07. Corporate Accounting: Dr. K. K. Verma
08. Corporate Accounting: R. L. Gupta and Radha Swamy
09. Advanced Accountancy : S P Iyengar

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B.Com – III Semester

Course – 304: Corporate Law

- **Course Objectives:** To familiarize the students with the elements of Company Law along with the role of company secretaries.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Introduction to Indian Companies Act 1956** (15 hours): Company – Definition, Characteristics, Kinds of Companies - Private, Public, Government Company, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, Licensed Companies; Company Secretary - Meaning and Definition of Company Secretary, Legal Position – Qualification and Appointment, Duties, Rights and Liabilities of a Company Secretary.
- **Unit – 2: Formation of a Company** (12 hours): - Stages involved in Formation (in brief), Conversion of Public Company in to Private Company and vice versa, Basic Documents of a Company – Memorandum of Association, Articles of Association, Prospectus, Misleading Prospectus and its Consequences, Statement in Lieu of Prospectus.
- **Unit – 3: Share Capital and Membership of a Company** (12 hours): Equity Shares and Preference Shares (including distinction), Issue of Shares – Book Building, Allotment of Shares, Essentials of Valid Allotment, Letter of Allotment/Regret, Demat Account, Right Shares/Bonus Shares, Lien on Shares, Differences between Debentures and Shares, Members vs Share Holders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members, Register of Members, Book Closure.
- **Unit – 4: Borrowing Powers of a Company, Dividend and Interest** (6 hours): – Ultravire borrowings, Fixed vs Floating Charge, Brief note on Mode of Charges, Registration of Charges; Dividend – Legal Provisions relating to declaration and payment of Dividend, Dividend Warrant,

Unclaimed Dividend, Ex-dividend and Cum-dividend, Interim Dividend ; Payment of Interest, Differences between Interest and Dividend.

- **Unit – 5: Company Management and Meetings** (15 hours): Directors – Legal Position, Number of Directors, Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Vacation of Office, Removal of Directors, Powers and Liabilities of Directors and their Remuneration; Meetings and Types – Board Meeting, General Meetings, Special Meeting, Annual General Meeting, Extraordinary General Meeting, Statutory requirements – Notice to a Meeting, Agenda, Quorum, Proxy, Chairperson, Methods of Voting, Resolution – Ordinary and Special Resolution distinguished, Minute.
- **Unit – 6: Winding-up** (4 hours): Meaning, Modes of Winding up, Official Liquidator and his Duties, Provisions applicable to every mode of Winding up, Order of Payment of Liabilities.

Skill Development Activities

01. Collect and Fill in the following Forms:
 - 1.1. Demat Account opening Form, and
 - 1.2. Prospectus-cum-Share application Form.
02. Draft the following:
 - 2.1. Notice to convene Annual General Meeting, and
 - 2.2. Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.
03. Prepare Letter of Allotment/Regret along with the basis of allotment,
04. Draft a Memorandum of Association and mention different clauses, and
05. Draft an Articles of Association and its important contents.

Recommended Books for Reference

01. Company Law and Secretarial Practice: M. C. Kuchhal
02. Indian Company Law: Avtar Singh.
03. Elements of Company Lay: N. D. Kapoor
04. Guide to Companies Act: Ramaiah
05. Business and Corporate Laws: P. S. Gogana
06. Company Law and Secretarial Practice: Sherlkar

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B.Com – III Semester

Course – 305: Principles and Practice of Insurance Management

- **Course Objectives:** To enable the students to understand the principles and procedure pertaining to different kinds of insurance business.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations and Field Work.
- Teaching Hours per Week: 4

- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Risk and Insurance Management** (12 hours): Introduction - Origin (History) and Development, Scope of Insurance, Role and Significance of Insurance, Principles of Insurance, Functions of Insurance, Essentials of Insurance, Contract Act 1872, Types of Insurance, Double Insurance and Re-insurance, Insurance v/s Assurance.
- **Unit – 2: Life Insurance Management** (12 hours): Introduction, Principles of Life Insurance, Its Products and Policies, ULIP – Conditions, Calculation of Life Insurance Premium, Factors taken into account while underwriting, Important Terms – Nomination, Surrender, Assignment, loans, Claims.
- **Unit – 3: General Insurance** (10 hours): Relevance of General Insurance to Business, History of General Insurance in India, Items which could be insured, Fire Insurance – Features, Types of Policies, Payment of Claims, and Documents required.
- **Unit – 4: Marine Insurance** (10 hours): Classification, Types of Marine Policies, Claims, Documents required, Perils Sea Policy, Jettison.
- **Unit – 5: Miscellaneous Insurance** (10 hours): Medical Insurance, Livestock Insurance, Credit Guarantee Insurance, Crop Insurance, Burglary Insurance, Personal Accident and Sickness Insurance, Motor Vehicle Insurance, Liability Insurance, Engineering Insurance.
- **Unit – 6: General Insurance in India** (10 hours): Introduction, Development, Insurance Regulatory Development Authority - Brief Profile of IRDA and its Functioning, Privatization of Insurance Business in India, Recommendations of different Committees.

Skill Development Activities

01. Visit any insurance office and collect the details of its Organizational Structure,
02. Collection of the Proposal Forms of insurance and filling the same,
03. Collecting and filling of Insurance Claim Forms,
04. Collect any one type of Policy Bond,
05. Meet Development Officer and collect information about different Insurance Policies, and
06. Documentation of the Procedure for Claims and their Settlement.

Recommended Books for Reference

01. Insurance Principles and Practice: M. N. Mishra
02. Elements of Insurance: Malhotra. R. P
03. Life Insurance in India: Desai, G. R
04. Hand book of Life Insurance
05. Principles of Insurance Law: M. N. Sreenivasam
06. Life Insurance: O. S. Gupta
07. Insurance Principles and practice: Vinayakam

08.LIC Act of 1956 and GIC Act of 1972 (Bare Acts)

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B.Com – III Semester

Course – 306: Information Technology - I

- **Course Objectives:** To enable the students to learn the fundamentals of computer and its application to Business.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, Practice in the Computer Laboratory and Exercises, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Computer Concepts** (6 hours): Evolution of Computers, History, Generation, Classification of Computers, Digital, Analog, Hybrid, Mini, Micro, Mainframe Super Computers, Personal Computers, Palm PCs/Simputer, Laptop PCs and Desk Top PCs; Application of Computer in Business and Office Environment and other areas.
- **Unit – 2: Computer Hardware and Software** (4 hours): Definition of Computer System, Hardware and Software. Types of Software, System Software and Application Software, Operating System - Meaning, Functions; MS-DOS Commands, Internal and External Commands.
- **Unit – 3: Programming Languages** (3 hours): Low Level Languages and High Level Language – Meaning, Advantages and Disadvantages. Language Processors - Assembler, Interpreter and Compiler.
- **Unit – 4: Peripheral Devices** (7 Hours): Block Diagram of a Digital Computer System and Functions of each Block; Input and Output Devices – Key Board, Mouse, Scanner, Joystick, OMR, OCR, Barcode Reader, Modem, Printer - Types of Printers, Web-Camera, Digital Camera, Ipods, Visual Display Units – CRT and LCD.
Computer Memory: Main Memory/Primary Memory - RAM and ROM, Types of ROM, Cache Memory, Secondary Memory – Floppy Disk, Hard Disk, CD-ROM and Pen Drive.
- **Unit – 5: MS-Word** (20 Hours): Features, Advantages, Basic Operations - Word Opening Screen Elements, Creating, Opening and Saving of Word Document, Formatting, Margin, Paper Selection, Undo-Redo, Spell Check, Alignment, Insert Table, Mail Merge; MS-Word Shortcut Keys.
- **Unit – 6: MS-Excel** (24 Hours): Features, Advantages, MS-Excel Program Window Elements, Managing Workbooks, Create, Open, Save and Close, Managing, Worksheets - Naming, Inserting, Moving, Copying and Deleting. Navigation in MS-Excel; Standard Toolbar Elements; Types of Cell Data, Entering Data, Inserting and Deleting Cells, Rows and Columns,

Formatting Toolbar Elements; Basic Formulas. Types of Cell Referencing; Practical in MS-Excel Sheets.

Skill Development Activities

01. DOS COMMANDS: Internal and External Commands: DATE, TIME, PATH, DIR, COPY, DEL, MD, CD, RD, REN, EDIT, XCOPY, FOMAT, ATRIB,
 02. MS-WORD: Letter writing and Mail-Merge Practical,
 03. MS-EXCEL: Creating Work-Sheet, data entry, use of formula, graph generations,
 04. Preparation of Mark Statement, Sales Report, Salary Statement, Data tables, etc using formula, and
- Note: Minimum five activities shall be done by selecting one sub-activity in each activity.

Recommended Books for Reference

01. S. Sudalaimuthu and Anthony Raj., Computer Application in Business (Himalaya Publishing House),
02. V. Rajaram., Fundamentals of Computers (S. Chand and Co)
03. R. Rameshwaram., Computer Applications in Business (S. Chand and Co)
04. Sanjay Saxena., A First Course in Computers (Vikas Publishing House)

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B.Com – IV Semester

Course – 403: Corporate Accounting - II

- **Course Objectives:** To enable the students to understand the Principles and Procedure of preparing the accounts of specialized corporate entities.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Banking Company Accounts** (16 hours): Preparation of Profit and Loss Account, and Balance Sheet under new regulations (covering various schedules), Impact of Non-performing Assets on banking business.
- **Unit – 2: Life Insurance Company Accounts** (12 hours): Preparation of Revenue Accounts and Balance Sheet, Calculation of Profit by preparing valuation of Balance Sheet (vertical format).
- **Unit – 3: General Insurance Company Accounts** (12 hours): Fire, Accident, Marine Insurance; Preparation of Revenue Accounts, Profit and Loss Account, and Balance Sheet (vertical format).

- **Unit – 4: Holding Company Accounts** (10 hours) excluding gross and chain holdings.
- **Unit – 5: Liquidation of Companies** (10 hours): Preparation of Liquidators Final Statement of Accounts.
- **Unit – 6: Social Responsibility Accounting** (4 hours): Meaning and Definition, Features and Purposes of Social Responsibility Accounts (theory only).

Skill Development Activities

01. To visit the nearest LIC Branch to collect Proposal Forms, Medical, Confidential Report, Nomination Forms, and note the different kinds of policies in vogue,
02. To visit the nearest branch of General Insurance Company and collect different forms – Medi-claims, Fire, Accident, Burglary, etc,
03. To visit the nearest bank and collect Scroll, Day Book, Friday Statement, Profit and Loss Account, and Balance Sheet, and to identify Secured, Unsecured and Personal Loan Components,
04. Calculation of Minority Interest, Capital Profit, Revenue profit with imaginary figures, and
05. Preparation of Liquidators Statements with imaginary figures. (assuming no balance is available for making payment to shareholders).

Recommended Books for Reference

01. Corporate Accounting: S. N. Maheshwari and K. Doraipande
02. Corporate Accounting: R. L. Gupta and M. Radhaswamy
03. Advanced Accounting: Jain and Narang (Kalyani Publication)
04. Financial Accounting (Volume – II): B. S. Raman
05. Financial Accounting (Volume II): Patil and Koralahalli
06. Advanced Accounting: M. C. Shukla and T. S. Grewal
07. Taxman's Financial Accounting: Ashok Sehgal and Deepak Selva
08. Corporate Accounts: J. S. Reddy and A. Murthy
09. Corporate Accounts: S. P. Jain and K. L. Narang

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B.Com – IV Semester

Course – 404: Business Laws

- **Course Objectives:** To familiarize the students with different Business Laws and their interpretation.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100

- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Introduction to Law and Law of Contract** (18 hours): Meaning and Scope of Business Law, Sources of Indian Business Law, Indian Contract Act of 1872 – Definition, Types of Contract, Essentials, Offer, Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object and Consideration,
- **Unit – 2: Modes of Discharge of a Contract** (2 hours): Remedies for Breach of Contract, Quasi Contracts.
- **Unit - 3: Sale of Goods Act, 1930** (12 hours): Definition of Buyer and Seller, Goods – Existing, Future, Specific Goods; Document of Title to Goods, Mercantile Agent; Contract of Sale and Essentials of Contract of Sale, Sale and Agreement to Sell, Price and Mode of Fixing of Price, Conditions and Warranties, Essentials of Conditions and Warranties, Caveat Emptor and Exceptions to the Rule of Caveat Emptor, Transfer of Ownership and Rules regarding Passing of Property, Sale by Non-owners, Unpaid Seller and Rights of Unpaid Seller, Right of a Buyer.
- **Unit - 4: Intellectual Property Legislations** (10 hours): Meaning and Scope of Intellectual Properties, Forms of Intellectual Property, Patent - Rights and Duties of Patentee, Infringement of Patent, Relief Available; Trade Mark - Assignment and Transmission of Trade Mark, Infringement, Action against Infringement; Copy Right - Meaning, Infringement and Remedies Available; Procedure for Grant of Process and Product Patents, WTO Rules as to Patents (in brief).
- **Unit - 5: Consumer Protection Act 1986** (8 hours): Objectives, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Deficiency, Service, Restrictive/Unfair Trade Practice; Rights of Consumer, Consumer Protection Council, Consumer Grievances Redressal Agencies – District Forum, State Commission and National Commission.
- **Unit - 6: Cyber Law/Information Technology Act, 2000** (6 hours): Objectives, Definition of various Terms, Salient Features, Provisions pertaining to Piracy and related Offences and Penalties, Cyber Appellate Tribunal.

Skill Development Activities

01. Write down the facts and underline the legal points involved in each of the following cases:
 - 1.1. Carlill v/s Carbolic Smoke Ball Co. Ltd.,
 - 1.2. Lalman Shukla v/s Gowri Datt
 - 1.3. Mohri Bibi v/s Dharmdas Ghosh
 - 1.4. Abdul Aziz v/s Masum Ali
 - 1.5. Ranganakamma v/s Alwar Shetty
02. Collect the following Drafts:
 - 2.1. Affidavit
 - 2.2. Power of attorney

- 2.3. Gift Deed
- 2.4. Sale Deed
- 03. Visit a Consumer Forum and list out the nature of Disputes referred to Consumer Court.
- 04. Visit a Court and prepare a report on the proceedings of the court.
- 05. Conduct Mock Trial and ask the students to play the different roles.
- 06. List out the different courts situated at the District level.

Recommended Books for Reference

- 01. Business Law: S. S. Gulshan
- 02. Business and Corporate Laws: P. S. Gogana
- 03. Commercial Law: N. D. Kapoor
- 04. Business Law: B. S. Raman
- 05. Mercantile Law: M. C. Shukla
- 06. Right to Information Act: P. K. Das
- 07. Principles of Business Law: Ashwathappa
- 08. Business Regulatory Framework: Saravanavel, Sumathi

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B.Com – IV Semester

Course – 405: Law and Practice of Banking

- **Course Objectives:** To enable the students to understand the Laws of Banking Operations and practical functioning of the Banks.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Banker And Customer** (15 hours): Definition, Debtor and Creditor Relationship, Banker’s Obligations - to honour Cheques, to Maintain Secrecy, on Receipt of Garnishee Order; Banker’s Rights - General Lien, Right of Set-off, Right of Appropriation; Account Opening Procedure, KYC Norms.
- **Unit – 2: Special Types of Customers** (12 hours): Minor, Joint Account, Partnership Account, Private and Public Limited Company, NRI Account, Registered and Unregistered Societies and Clubs; Precautions while Opening and Operating Accounts.
- **Unit – 3: Negotiable Instruments** (15 hours): Brief note on Promissory Note and Bills of Exchange; Cheque – Meaning, Definition, Essentials of valid Cheque, Order and Bearer Cheques, Crossing of Cheques, Types of

Crossing of Cheques, Material Alteration and Endorsement on Cheques, Types of Endorsement.

- **Unit – 4: Paying Banker** (8 hours): Precautions while making Payment of Cheques, Statutory Protection, Payment in Due Course, Collecting Banker – Duties, Rights and Liabilities, Statutory Protection.
- **Unit – 5: Bank Advances** (8 hours): Principles of Sound Lending, Types of Advances, Secured and Unsecured Advances, Mode of Creating Charges (in brief).
- **Unit – 6: Technology in Banks** (8 hours): Meaning, Internet Banking, ATM, E-Banking, Core Banking, Online Banking, Tele Banking, Computerization in Banks - Merits and its Limitations.

Skill Development Activities

01. Collect the following forms – Application for opening Bank Account, Pay-in-Slips, Withdrawal Slips,
02. Write a proforma of a cheque and show different types of Crossing,
03. Collect loan application form from the Bank,
04. Case Studies – Davidson vs Barclay’s Bank, Sunderland vs Barclay’s Bank, Clayton’s Case, Skydings vs Greenwood,
05. Visit the nearest ATM and report the procedure for using ATM Cards, and
06. Visit the Bank and collect the details about the Bank Instruments, Cheques, DDs, Letter of Credit, Debit Card and Credit Card.

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
10. Law and Practice of Banking, Dr. Baligara

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B.Com – IV Semester

Course – 406: Information Technology - II

- **Course Objectives:** To enable the students to learn the fundamentals of MIS and database concepts for practical applications in Business and also the Accounting Package.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, Practice in the Computer Laboratory and Exercises and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Information v/s Data** (6 hours): Definition of Information, Forms of Business Data, Sources of Data, Difference between Data and Information, Data Processing v/s Information Processing, Characteristics, Usefulness of Information, Types of Information, Importance of Information in Decision Making, Information needs at different Levels of Decision Making.
- **Unit – 2: Management Information System** (8 hours): Meaning and Definition of MIS, Characteristics of MIS, Objectives of MIS, Limitations of MIS; Database - Meaning, Types of Databases, Need of Relational Database, Data Normalization (Determining tables, Determining Fields, Determining Relationships), Integrity Rules (Primary/Foreign Key, One-to-Many, Many-to-Many, One-to-One).
- **Unit – 3: Introduction to ORACLE** (10 hours): SQL - Meaning, Concepts, Commands; Data Definition, Commands, Data Manipulation Commands, SQL*plus Editing Commands, Create Table, Insert Into, Primary Key, Select, Delete From, Update, Rollback, Commit and Save Point, Order By, Additional Operators (Like, Between, In), Referential Integrity, On Delete Cascade, Join Operation: Outer Join(+), Table Alias, Column Aliases, Column Format, Clear Screen, Spool Commands.
- **Unit – 4: SQL *plus Reports** (6 hours): Alter Table, Grby Clause, Having Clause, Sub Queries, Views and Sequences, Introduction to PL/SQL (Simple Programs).
- **Unit – 5: Tally (9.0)** (16 hours): Features, Advantages, Menus in Tally, Create a Company, Ledger Creation with VAT Class and Group Assignment, Group Creation, Creating Inventory of Products, Activate Company Features (F11), Configuration of Tally (F12).
- **Unit – 6: Vouchers** (16 hours): Voucher Types, Exercises in making Voucher Entries, Display and Printing of Final Accounts – Balance Sheet, Profit and Loss Account; Trial Balance, Stock Summary, Computation of VAT, TDS.

Skill Development Activities

01. Create a structure of a Table named 'Employee' with the following fields: Enum, Ename, Desig, Dept, Basic,
02. Give the steps for creating Query using the table Employee to calculate salary elements (DA, HRS, etc),
03. Show the steps to be followed in creating a Company in Tally,
04. Show the steps for creating Inventory of products assigning Groups, Category and Item Names with different VAT rates,
05. Give any five Query Commands on the database 'Employee',
06. State any five SQL*plus Editing Commands on the database 'Employee',
07. Simple programs for calculating simple interest, compound interest, etc using Oracle,
08. Illustrate the steps required in creating a Company, creating ledgers and group assignments,
09. Illustrate the voucher entries required for various types of business transactions, and
10. State the steps for creating Inventory Format with VAT rates along with examples.

Recommended Books for Reference

01. S. Sudalaimuthu and Anthony Raj., Computer Application in Business (Himalaya Publishing House)
02. Sanjay Saxena., A First Course in Computers (Vikas Publishing House)
03. Ivan Bayross., Oracle-7 (BPB Publications)

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B.Com – V Semester

Course – 501: Financial Management

- **Course Objectives:** To acquaint the students with the fundamental aspects of mobilizing and utilizing financial resources in the business.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction** (10 hours): Meaning of Financial Management, Scope and Functions of Financial Management, Objectives of Financial Management – Profit Maximization, Wealth Maximization; Time Value of Money - Concepts and Calculation, Concepts of Risk and Returns.

- **Unit – 2: Basic Financial Concepts** (9 hours): Return on Investment (RoI), Expected Rate of Return (Profitability), Cost of Capital – Cost of Debt, Cost of Equity, Weighted Average Cost of Capital (WACC) and Problems on Cost of Capital.
- **Unit – 3: Financing Decisions** (15 hours): Sources of Financing, Capital Structure, Factors Determining Capital Structure, Liquidity and Capital Structure, and Profitability and Capital Structure, Calculation of Earnings per Share; Concepts of Leverages – Operating Leverage, Financial Leverage, and Combined Leverage; and Problems on Leverages.
- **Unit – 4: Investment Decisions** (15 hours): Capital Budgeting –Importance, Nature, Investment Evaluation Criteria – Pay Back Period Method, Accounting Rate of Return Method, Net Present Value Method, Profitability Index Method and Internal Rate of Return Method, Problems on Capital Budgeting Techniques, and Capital Rationing.
- **Unit – 5: Working Capital Management** (5 hours): Working Capital – Meaning, Concept of Working Capital, Types of Working Capital, Factors affecting Working Capital, Adequacy of Working Capital, Management of Working Capital, Working Capital Cycle, Problems on estimation of Working Capital requirement.
- **Unit – 6: Dividend Decisions** (10 hours): Introduction, Walter’s Model, Gordon’s Model, and MM Theory (only theory), Factors influencing Dividend Decisions, Stability of Dividend, and Forms of Dividends.

Skill Development Activities

01. List out any ten sources from where a firm can mobilize the Long-term Finance and Short-term Finance,
02. Collect the Financial Statements of a company and analyse its Capital Structure,
03. Identify the problems in computing the Cost of Capital,
04. Dividend Policy followed by the Company whose Financial Statements are collected by you,
05. Prepare a Capital Budgets for new company,
06. Calculate Financial Leverage and Operating Leverage from the Financial Statements of the company,
07. Identify the decision area in which a Finance Manager has a role to play, and
08. Visit any firm and estimate its working capital requirements.

Recommended Books for Reference

01. Financial Management, Khan and Jain (Tata McGrawhill)
02. Financial Management, I. M. Pandey (Vikas Publications)
03. Financial Management and Corporate Planning and Policy, S. N Maheshwari (Sultan Chand and Company)
04. Financial Management and Policy, R. M. Srivastava (Himalaya Publishing House)
05. Financial Management, Ravi M Kishore (Taxman Publications)

06. Financial Management, V. K. Bhatta (Anmol Publications)
07. Financial Management, B. V. Raghunandan (Sushrutha Publications)
08. Financial Management, Prasanna Chandra (Sultan Chand and Company)
09. Financial Management, Reddy and Appannaiah (Himalaya publishing House)
10. Financial Management, Dr. Alice Mani (Swapna Book House)
11. Financial Management, P. V. Kulakarni

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B.Com – V Semester

Course – 502: Law and Practice of Income Tax - I

- **Course Objectives:** To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Introduction to Taxation** (3 hours): Meaning of Tax, Objectives, Types of Taxes - Direct and Indirect Taxes (Merits and Limitations only).
- **Unit – 2: Basic Concepts** (5 hours): Assessee, Person, Income, Casual Income, Assessment Year, Previous Year, Agricultural Income, Gross Total Income, Total Income, Exempted Incomes under Section 10.
- **Unit - 3: Residential Status** (10 hours): Determination of Residential Status of an Individual and Incidence of Tax on the basis of Residential Status of Individual; Computation of Total Income of an Individual on the basis of Residential Status.
- **Unit – 4: Computation of Income under the head Salary** (35 hours): Meaning of Salary, Features; Allowances - Perquisites and their Valuation, Provident Funds and their Income Tax Provisions, Retirement Benefits – Gratuity, Earned Leave and Commutation of Pension.
- **Unit – 5: Deductions** (8 hours): Under Sections 80C to 80U, Problems on Sections 80C, 80CCC, 80CCD, 80D, 80DD, 80E, 80G and 80U, Computation of Total Income based on Salary Income only.
- **Unit – 6: Income Tax Authorities** (3 hours) and their Powers.

Skill Development Activities

01. Meaning of Salary for different purposes,
02. Collect and write report on Salary Slip from an employee of any organization,
03. Filling of Form ITR -1, and ITR-2,
04. Filling of Challan Numbers 280 and 281, and
05. Draw a structure of Income Tax Authorities.

Recommended Books for Reference

01. Income Tax Law and Practice, Dr. H. C. Mehrotra and Goyal (Sahitya Bhavan)
02. Income Tax Law and Practice, Dr. Bhaghavathi Prasad, (Vishwa Prakashana)
03. Direct Taxes, B. B. Lal
04. Direct Taxes, Dr. Vinod K Singharia (Taxman Publication)
05. Income Tax Law and Practice, Gaur and Narang (Kalyani Publications)
06. Business Taxation – I, K. Sadhashiva Rao (Shushruthi Book)
07. Income Tax, Dinkar Pagare (Sultan Chand and Company)
08. Income Tax Laws: T. N. Manoharan
09. Income Tax Law and CST, Ravi Gupta and Girish Ahnja
10. Income Tax: Dr. M. B. Kadalkol

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B.Com – V Semester

Course – 503: Business Statistics - I

- **Course Objectives:** To familiarize the students with the fundamental tools of Business Statistics.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Introduction to Statistics** (6 hours): Meaning, Definitions, Functions, Scope and Limitations of Statistics, Distrust of Statistics.
- **Unit – 2: Collection of Data** (12 hours): Primary Data and Secondary Data – Meaning and Methods of Collection, Classification – Meaning and Types; Tabulation – Meaning, Rules for Construction, Parts of a Statistical Table, Problems on Tabulation.

- **Unit – 3: Diagrammatic and Graphic representation of Statistical Data** (12 hours): Meaning, Types of Diagrams - Simple, Multiple, Subdivided, Percentage, Histogram, Ogive Curves, Location of Mode through Histogram, Location of Median and Quartiles through Ogive Curves.
- **Unit – 4: Measures of Central Tendency** (14 hours): Meaning, Requisites of an ideal Averages and Types - Simple Arithmetic Mean, Median, Mode, Geometric Mean (Individual Series only), Harmonic Mean (Individual Series only).
- **Unit – 5: Measures of Dispersion** (12 hours): Meaning – Absolute and Relative, Measures of Dispersion, Types – Range, Quartile Deviation, Standard Deviation, Co-efficient of each method.
- **Unit – 6: Skewness** (8 hours): Meaning, Types of Skewness, Tests of Skewness, Absolute and Relative measures of Skewness, Methods - Karl Pearson's Co-efficient of Skewness and Bowleys Co-efficient of Skewness.

Skill Development Activities

01. Preparation of a Questionnaire,
02. Collecting Secondary Data,
03. Preparation of Statistical Tables,
04. Preparation of Percentage Bar Diagram, and
05. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

Recommended Books for Reference

01. Statistics for Management, Levin, R and Rubin, D. S (PHI)
02. Business Statistics, S. C. Gupta and Indra Gupta (Himalaya Publishing House)
03. Business Statistics, S. P. Gupta (S Chand and Sons)
04. Business Statistics, Chikudi and Satyaprasad (Himalaya Publishing House)
05. Statistics, Pillai and Bhagavathi

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B.Com – V Semester

Course – 504: Cost Accounting – I (Elements of Costs)

- **Course Objectives:** To enable the students to understand and appreciate the fundamentals of Cost Accounting, and elements of Costs and Reconciliation of Income Statements.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100

- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction to Cost Accounting** (6 hours): Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy, Limitations of Financial Accounting, Differences between Financial Accounting and Cost Accounting. Objectives and Scope of Cost Accounting. Advantages and Limitations of Cost Accounting. Methods and Techniques of Costing.
- **Unit – 2: Elements of Cost and other Basics** (5 hours): Cost Unit, Cost Centre, Classification of Costs, Problems on Cost Sheet, Tenders, Quotations and Estimations.
- **Unit – 3: Material Cost** (15 hours): Material Cost - Meaning, Objectives and Essentials, Purchase of Materials - Centralization and Decentralized Purchasing, Purchase Procedures; Stores Control - Meaning and Techniques, Fixation of Stock Levels, EoQ, ABC Analysis, VED Analysis, Perpetual Inventory System, Bin Card, Stores Ledger; Pricing of Material Issues, FIFO, LIFO, Simple Average and Weighted Average Method, Problems thereon.
- **Unit – 4: Labour Cost** (15 hours): Labour Cost Control, Time Keeping and Time Booking, Treatment of Idle Time and Over Time, Labour Turn Over, Preparation of Wage Sheet; Methods of Wage Payment - Time Rate, Piece Rate and Incentives Plans - Halsey Plan, Rowan Plan, Emerson's Efficiency Plan, Problems thereon.
- **Unit – 5: Overhead Expenses** (15 hours): Meaning, Classification of Overheads, Allocation and Apportionment of Overheads, Re-Apportionment of Overheads - Direct Distribution, Step Ladder Method; Absorption of Overheads - Percentage on Direct Material Cost, Direct Labour Cost, Direct Labour Hour Rate and Machine Hour Rate, Problems on Allocation, Apportionment, Re-apportionment and absorption of Overhead Expenses including Machine Hour Rate.
- **Unit – 6: Reconciliation of Cost and Financial Accounts** (8 hours): Reasons, Reconciliation Methods, Problems on Reconciliation including Preparation of Cost Sheet and Profit And Loss Account.

Skill Development Activities

01. Naming the appropriate Method of Costing with justification for each of the following Industries - Paper mill, Printing, Sugar Factory, Lathe Workshop, Rice Mill, Hospital, Oil Refinery, Pickles Manufacturing, K. S. R. T. C, Hotel,
02. Naming the appropriate Cost Unit with justification for the following Industries – KPC, KPTCL, Hotel, Water Supply, Brick Making, Rice Mill, Bakery, Sugar Factory, Railways - Passengers and goods Transport,

03. Listing of Manufacturing Units/Service Organizations in your town along with (a) Products manufactured by them/services rendered by them, and (b) Suitable Method of Costing and Cost Unit applicable to them,
04. Visit a Factory/Industrial Undertaking and write a Report on any two of the following :
 - 4.1. Purchase Policy/Procedure
 - 4.2. Material Issue Procedure
 - 4.3. Labour/Employee Time Record Method
 - 4.4. Wage Payment Procedure
05. Calculate Total Cost in the following cases:
 - 5.1. To make 100 pounds of bread
 - 5.2. To make a standard size dining table set of rose wood/teak wood.
 - 5.3. To lay down a foundation in 20 × 30 site measure for construction of a house.
06. Write the specimen format and a note on the following - Bin Card, Stores Ledger, Material Requisition, Pay Roll, Time Card, Labour Cost Sheet, Idle Time Card, Purchase Requisition,
07. Visit a Factory/Industrial Unit and write a report covering - Costing Department, Production Department, Personnel Department, Selling Department.

Recommended Books for Reference

01. Cost Accounting (Elements of Cost and Methods of Costing), J. Madegowda (Himalaya Publishing House)
02. Cost Accounting, S. P. Jain and K. L. Narang
03. Cost Accounting, Nigam and Sharma
04. Advanced Cost Accounting, J. Madegowda (Himalaya Publishing House)
05. Cost Accounting, Pattanashetty and Palekar
06. Cost Accounting, N. K. Prasad
07. Cost Accounting, S. P. Iyengar
08. Cost Accounting, M. N. Arora
09. Cost Accounting, Dyckman Bierman and Murse
10. Cost Accounting, Jawahar
11. Cost Accounting, B. S. Raman

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 B.Com – V Semester
Course – 505: Advanced Accounting and Auditing

- **Course Objectives:** To enable the student to understand the advanced accounting aspects and the different dimensions of auditing of corporate accounts.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Amalgamation, etc** (16 hours): Amalgamation, Absorption, Re construction of Joint Stock Companies (both Internal and External of Reconstruction).
- **Unit – 2: Investment Accounting** (10 hours): Meaning, Definition, Features of Investment Accounting, and Preparation of Investment Accounts.
- **Unit – 3: Auditing** (10 hours): Meaning, Definition and Objectives of Auditing, Advantages and Limitations of Auditing; Classification of Audit – Statutory, Government, Internal and Continuous, Annual Audit; Audit Programme.
- **Unit – 4: Internal Check** (8 hours): Meaning, Definition, Objectives and Merits, Internal Check regarding Cash Books, Purchases and Wages.
- **Unit – 5: Vouching and Verification** (12 hours): Meaning, Definition, Objectives of Vouching, Vouching of Cash Transaction, Credit Purchase and Sales; Verification and Valuation of Assets, Meaning of Verification, and Valuation of Stock in Trade, Plant and Machinery.
- **Unit – 6: Company Audit** (8 hours): Appointment, Qualification and Removal of Company Auditor, Powers, Duties and Liabilities - Civil and Criminal Liability along with Types of Audit Report - Clean and Qualified.

Skill Development Activities

01. Give Exercises to the students to find out Purchase Consideration and ask to them to develop model entries,
02. Ask the students to show the Investment Accounts as it would appear in his books,
03. Collect the information about classification of audit conducted in different organizations,
04. Formulating An Internal Check System for Cash Sales,
05. Verification of an Ascended Fixed Assets and Valuation, and
06. Preparation of a Qualified and Clean Audit report of a Company.

Recommended Books for Reference

01. Auditing, T. R. Sharma
02. Auditing, Kamal Gupta
03. Practical Auditing, B. N. Tandon
04. Corporate Auditing, R.L. Gupta and M. Radha Swamy

- 05. Advanced Auditing, Jain and Narang
- 06. Auditing, P. C. Tulsian

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B.Com – V Semester

Course – 506: Financial Markets and Services

- **Course Objectives:** This Course aims at enabling the Students to acquire the requisite knowledge about the working of Financial Markets and Services in India.
- **Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: An Overview of Financial Markets and Services in India** (14 hours): Classification of Indian Financial Market, Weaknesses and Measures undertaken to strengthen the Financial Markets of India, Financial Services, Features and Classification, Scope, Fund and Non-fund based Activities, Modern Activities, Final Instruments, New Financial Products.
- **Unit – 2: Money Market** (14 hours): Composition and Structure of Indian Money Market, Acceptance, Discount, Call Money Market (in brief), Recent Developments in Indian Money Market; Capital Market – Security Market, Primary Market and Secondary Market; Functions and Role of Stock Exchanges, Listing of Securities, Procedure, National Stock Exchange(NSE).
- **Unit – 3: Investor Protection:** (6 hours): Grievances in Stock Exchanges, Delays and their Removal, SEBI and its Regulations, Company Law Board.
- **Unit – 4: Mutual Funds** (10 hours): Meaning, Classification of Mutual Funds, Importance and Risks, Venture Capital Features, Forms of Venture Capital in India.
- **Unit – 5: Merchant Banking** (12 hours): Meaning and Definition, Services of Merchant Banks, Role and Importance, Factoring – Concept, Types and Functions of Factors.
- **Unit – 6: Credit Cards** (8 hours): Meaning, Types; Credit Rating – Features, Advantages, CRISIL.

Skill Development Activities

01. Visit a Stock Broking Office and collect new issue application form and fill it,

02. Ask the students to prepare a diagram showing the working of a Stock Exchange,
03. Collect an advertising copy of the mutual fund scheme and paste it,
04. List the various types of Credit Cards issued by financial service sector, and
05. Prepare a list of various Mutual Fund Schemes and classify them under Open-ended and Close-ended Scheme

Recommended Books for Reference

01. Indian Financial System, Vasanth Desai
02. Marketing of Financial Services, V.A. Avadhani
03. Financial Markets and Services, Gordan and Natarajan
04. Indian Financial System, Varshenoy and Mittal
05. Fundamentals of Banking, Bash, A.K

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B.Com – V Semester

Course – 508: Logical and Analytical Reasoning

- **Course Objectives:** This Course aims at enabling the Students to acquire the requisite knowledge about various aspects of Logical and Analytical Reasoning.
- **Pedagogy:** Combination of Class-room Lectures, and exercises.
- Teaching Hours per Week: 2
- Maximum Marks: 50
- Examination Duration: 1 ½ hours

* Course Inputs *

- **Unit – 1: Logical Reasoning:** The Basics of Logic, Assumptions and Arguments, Forcefulness of Arguments, Evaluating Inferences, and Data Sufficiency.
- **Unit – 2: Reasoning Based on Rules:** Syllogism and Analytical Decision Making.
- **Unit – 3: Problem Solving:** Categorization, Arrangement, Comparison, Blood Relation and Profession, and Conditional Selection.
- **Unit - 4: Verbal and Non-verbal Reasoning:** Alphabet Test, Analogy and Classification Series Completion, Venn Diagram and Puzzle Diagrams, Calendar, Direction Sequence Test, and Time Sequence Test.
- **Unit - 5: Puzzle Figures:** Non-verbal.
- **Unit - 6: Mathematical Reasoning:** Age Related Problems, Work and Time, Work and Wages, Percentage and Average, Ratio and Proportion, Speed-Distance-Time, Elementary Mensuration.

Suggested Books for Reference

01. M. N. Tyra., Speed Mathematics
02. Agarwal., Quantitative Reasoning

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B.Com – VI Semester

Course – 601: Management Accounting

- **Course Objectives:** To enable the students to grasp Theoretical and Practical aspects of Management Accounting relevant for business undertakings and managerial decisions.
- **Pedagogy:** Combination of Class-room Lectures, Cases, Group Discussion, Student Presentations, and Field Work.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Management Accounting** (5 hours): Definition and Meaning, Objectives of Management Accounting, Scope of Management Accounting, Distinction between Cost Accounting and Management Accounting, Financial Accounting and Management Accounting, Limitations of Management Accounting.
- **Unit – 2: Analysis and Interpretation of Financial Statements** (12 hours): Concept and Nature of Financial Statements, Techniques of Financial Analysis - Comparative Financial Statements, Common Size Financial Statements, and Trend Analysis; Problems thereon.
- **Unit – 3: Ratio Analysis** (15 hours): Meaning and Definition, Importance and Limitations of Ratio Analysis, Classification of Ratios – (a) Profitability Ratios – Gross Profit Ratio, Net Profit Ratio, Operating Cost and Profit Ratios, Overall Profitability Ratio and Earning per Share; (b) Turnover Ratios – Inventory Turnover Ratio, Debtors' Turnover Ratio - Debt Collection Period, Creditors' Turnover Ratio – Debt Payment Period; (c) Liquidity Ratios - Current Ratio and Liquid Ratio; (d) Solvency Ratios – Debt-Equity Ratio, Proprietary Ratio, and Capital Gearing Ratio; and Problems thereon.
- **Unit – 4: Funds Flow Statement** (16 hours): Meaning, Uses and Limitations, Preparation of Funds Flow Statement – Schedule of Changes in Working Capital, Calculation of Fund from Operations, Statement of Sources and Application of Funds, and Problems thereon.
- **Unit – 5: Cash Flow Statement** (3 hours): Meaning, Advantages of Cash Flow Statement, Differences between Fund Flow and Cash Flow Analysis, Problems thereon.

- **Unit - 6: Budgetary Control** (15 hours): Meaning of Budget, Budgeting and Budgetary Control, Types of Budgets, Limitations of Budgetary Control, Problems on Sales and Flexible Budgets only.

Skill Development Activities

01. Collection of Financial Statements of an organization for two years and
 - 1.1. Preparation of Common-Size Financial Statements, Trend Percentages and Comparative Financial Statement,
 - 1.2. Calculation of the following Ratios based on the above Financial Statements (a) Gross Profit Ratio, (b) Net Profit Ratio, (c) Return on Capital Employed Ratio, (d) Current Ratio, (e) Liquid Ratio, and (f) Debt-Equity Ratio,
02. Preparation of Fund Flow Statement and determination of funds from operations with imaginary figures,
03. Identifying Current Assets, Current Liabilities, Non-Current Assets and Non-Current Liabilities from the given information,
04. Preparation of Flexible Budget with imaginary figures, and
05. Visit an organization and collect information regarding budgets prepared by them, and prepare budgets on the basis of the given information.

Recommended Books for Reference

01. Management Accounting, Dr. J. Madegowda (Himalaya Publishing House)
02. Management Accounting, Dr. S. P. Gupta, (Sahithya Bhavan)
03. Management Accounting, Shashi K. Gupta and R. K. Sharma (Kalyani Publications)
04. Management Accounting, M. Y. Khan and P. K. Jain, Tata McGraw Hill)
05. Management Accounting, Dr. S. N. Maheshwari.
06. Management Accounting, B. S. Raman, (United Publishers)
07. Practice in Management Accountancy, Monilal Das
08. Management Accounting, Howard and Brown, (ELBS Publications)
09. Management Accounting, Dr. S, N. Goyal and Dr. Manmohan
10. Management Accounting, Sharma and Gupta

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B.Com – VI Semester

Course – 602: Law and Practice of Income Tax - II

- **Course Objectives:** To enable the students to understand the practical aspects of Income Tax.

- **Pedagogy:** Combination of Class-room Lectures and assignments (both group and individual)
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1:** Computation of Income from House Property (12 hours)
- **Unit - 2:** Computation of Income from Business and Profession of Individuals (16 hours)
- **Unit - 3:** Computation of Income from Capital Gains (Deductions under Section 54 only) (12 hours)
- **Unit - 4:** Computation of Income from Other Sources, Set Off and Carry Forward of Losses (theory only) (9 hours)
- **Unit - 5:** Computation of Total Income and Tax Liability of Individuals (excluding the computation of Salary Income) (10 hours)
- **Unit - 6:** Filing of Returns and Assessment Procedures – PAN, TAN, E-filing, and IT challans (5 hours)

Skill Development Activities

01. Draw a structure of computing annual value under the head “Income from House Property”.
02. Identify the transactions not regarded as transfer for Capital Gains purposes.
03. List out the taxable items under the head “Income from Other Sources”.
04. List the due date for filing income tax returns. – Different kinds of forms used for filing.
05. Filling Form Nos. 49 and 49 A
06. Prepare a list of changes effected in the current Finance Act and the rate of tax applicable.

Recommended Books for Reference

01. Income Tax Law and Practice, H. C. Mehrotra and Goyal (Sahitya Bhavan)
02. Income Tax Law and Practice, Dr. Bhagavathi Prasad, (Vishwa Prakashana)
03. Direct Taxes, Dr. V. Singhania (Taxman Publication Pvt. Ltd)
04. Direct Taxes, B. B. Lal
05. Income Tax Law and Practice, Gaur and Narang (Kalyani Publishers)
06. Business Taxation , I. K. Sadhashiva Rao
07. Income Tax, Dinkar Pagre (Sultana Chand & Co)
08. Income Tax Law, T. N. Manoharan (Snow White Publications)
09. Income Tax Law and CST, Ravi Gupta and Girish Ahuja
10. Income Tax Law, Dr. M. B. Kadakol

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B.Com – VI Semester

Course – 603: Business Statistics - II

- **Course Objectives:** To enable the students to grasp the practical application of statistical tools in business area.
- **Pedagogy:** Class room lectures, exercises and skill development activities.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Correlation Analysis** (12 hours): Meaning and Methods of studying Correlation, Degree of Correlation, Karl Pearson's Co-efficient of Correlation, Probable Error (Simple and Bivariate Tables).
- **Unit - 2: Regression Analysis** (12 hours): Meaning, Correlation vs Regression, Determination of Regression Co-efficient, Estimations through Regression Equations (Simple and Bivariate Tables).
- **Unit - 3: Index Numbers** (12 hours): Meaning, Purpose, Steps and Problems in the construction of Index Numbers, Limitations, Types – Weighted, Simple Aggregate Index Number, Simple Price Relative Method, Weighted Index Numbers, Laspeyre's, Paasche's, Bowley's and Fisher's Ideal Index Numbers, Test of Adequacy – TRT and FRT Cost of Living Index Number - Aggregate Expenditure Method, and Family Budget Method.
- **Unit - 4: Interpolation and Extrapolation** (8 hours): Meaning, Utility, Algebraic Methods – Binomial and Newton's Methods only.
- **Unit - 5: Association of Attributes:** Meaning, Correlation vs Association of Attributes, Methods – Yule's Method only.
- **Unit - 6: Statistical Quality Control** (6 hours): Meaning, Objectives, Control Charts and their Uses, Types of Control Charts – Mean Chart and Range Charts only.

Skill Development Activities

01. Finding the Correlation between any two quantitative variables of your own choice,
02. Finding the unknown values by the use of Regression Equations,
03. Forecasting by the use of Extrapolation Technique,
04. Construction of Cost of Living Index, and
05. Finding the Quality Control Process – is in control or not - by using Control Charts.

Recommended Books for Reference

01. Statistical Methods, S. P. Gupta
02. Statistics, Elhance and Veena Elhance

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B.Com – VI Semester

Course – 604: Cost Accounting – II (Methods and Systems of Costing)

- **Course Objectives:** To enable the students to understand the Methods of Costing, and Systems and Techniques of Cost Accounting.
- **Pedagogy:** Class room lectures, Exercises, and skill development activities.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Job Costing** (8 hours): Meaning, Features, Advantages and Disadvantages, Problems on Job Cost Sheet.
- **Unit - 2: Contract Costing** (8 hours): Meaning, Features, Treatment of certain important Costs, Contract Price, Work Certified, Work Uncertified, Retention Money, Escalation Clause, Profit on Incomplete Contracts, Preparation of Contract Accounts and Balance Sheet, and Problems.
- **Unit – 3: Process Costing** (12 hours): Meaning, Features, Treatment of Waste, Scrap, Normal Loss, Abnormal Loss and Abnormal Gain; Preparation of Process Accounts, Problems, (excluding Joint Products and By-Products, and Equivalent Production).
- **Unit – 4: Operating Costing** (8 hours): Meaning, Classification of Operating Costs, Problems on Preparation of Operating Cost Sheet (only Transport Undertakings).
- **Unit - 5: Marginal Costing** (14 hours): Meaning, Definitions, Merits and Limitations, Marginal Cost Equations, P/V Ratio, Break-Even Analysis, Construction of Break-Even Charts, and Computation of BEP, Cost-Volume-Profit Relationship, and Problems.
- **Unit – 6: Standard Costing** (14 hours): Meaning, Definitions, Differences between Standard Costing and Budgetary Control, Advantages and Limitations of Standard Costing, Preparation of Standard Cost Sheet, Analysis of Variances, Problems on Material Cost Variance, Material Price Variance, Material Usage Variance, Labour Cost Variance, Labour Rate or Pay Variance, Labour Efficiency Variance, Idle Time Variance; and Overhead Variance (theory only in the case of Overhead Variances).

Skill Development Activities

01. Writing a note and specimen format on (a) Work Order, and (b) Job Cost Sheet,
02. Writing notes on (a) Contract Price, (b) Work Certified and Work Uncertified, (c) Escalation Clause, (d) Cost plus Contracts, and (e) Profits on incomplete contracts,
03. Visit and collect information from a printing press to supply 500 copies of Skill Development Record Book of standard size and specifications,
04. Collect the necessary information from a bus owner/Transport Undertaking, and prepare operating cost sheet in detail, and
05. Visit any manufacturing unit, collect and record the information regarding stages of production overheads, normal and abnormal loss, etc.

Recommended Books for Reference

01. Cost Accounting (Elements of Cost and Methods of Costing), J. Madegowda (Himalaya Publishing House)
02. Cost Accounting, S. P. Jain and K. L. Narang
03. Cost Accounting, Nigam and Sharma
04. Advanced Cost Accounting, J. Madegowda (Himalaya Publishing House)
05. Cost Accounting, Pattanashetty and Palekar
06. Cost Accounting, N. K. Prasad
07. Cost Accounting, S. P. Iyengar
08. Cost Accounting, M. N. Arora
09. Cost Accounting, Dyckman Bierman and Murse
10. Cost Accounting, Jawahar
11. Cost Accounting, B. S. Raman

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B.Com – VI Semester

Course – 605: Human Resource Management

- **Course Objectives:** The objective of the course is to expose the students to the various aspects of human resources development strategies for better management of people in organization.
- **Pedagogy:** Class room Lectures, Assignments and Presentations.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit - 1: Human Resource Management** (10 hours): Meaning, Definition, Nature, Scope, Significance and Objectives, Evolution and Development of Human Resource Management, Role of Human Resource Manager, Duties, and Responsibilities of Human Resource Manager.
- **Unit - 2: Human Resource Planning** (10 hours): Meaning, Importance and Need for Human Resource Planning, Benefits of Human Resource Planning, Limitations, Steps in the Process of Human Resource Planning, Guidelines for effective Human Resource Planning.
- **Unit - 3: Job Analysis and Job Design** (10 hours): Job Analysis, Concepts, Objectives, Significance, Process of Job Analysis, Techniques of Job Analysis, Job Description, Job Specification, Job Design, Methods of Job Design.
- **Unit - 4: Recruitment and Selection** (10 hours): Recruitment - Need for Recruitment, Techniques, Sources - Internal and External Sources, Process of Recruitment, Recruitment Policy, Selection, Steps in Selection Process, Tests and Interviews, Types, Group Discussion, Placement and Induction.
- **Unit - 5: Employee Training** (10 hours): Need and Importance/Objectives, Types and Methods of Training, Benefits of Training, Identification of Training Needs, Designing Training Programmes, Executive Development Programme – Need and Techniques.
- **Unit - 6: Performance Appraisal** (10 hours): Meaning of Performance Appraisal, Objectives of Performance Appraisal, Methods of Performance Appraisal and Limitations, Principles and Techniques of Wage Fixation, Job Evaluation, Compensation, Objectives of Compensation.

Skill Development Activities

01. Collection of information about new recruitment sources,
02. Collect an advertisement copy of a job vacancy and fill it,
03. Critically evaluate the role played by the Human Resource Managers of any two organizations,
04. List the various non-monetary incentives given to an employee of an organization known to you, and
05. Conduct an IQ test and affix the summary to the record.

Recommended Books for Reference

01. Human Resource Management, P. Subba Rao (Himalaya Publishing House)
02. Human Resource Management, C. B. Gupta (Sultan Chand and Sons)
03. Principles of Personnel Management, Edwin Flippo, (McGraw Hill)
04. Human Resource Management, L. M. Prasad (Sultan Chand and Sons)
05. Human Resource Management, Shashi K Gupta and Rasy Gupta (Kalyani Publication)

06. Human Resource Management, Kanka (S Chand Publication)
07. Human Resource Management, Krishnaveni (S Chand Publication)
08. Human Resource Management, N. K. Singh (Excel Publication)
09. Human Resource Management, Rudrabasavaraja (Himalaya Publishing House)
10. Human Resource Management, Lam Beaswell and Len Holden (Mc Millan Publication)

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B.Com – VI Semester

Course – 606: Entrepreneurship Development and Small Business Management

- **Course Objectives:** To enable the students to understand the theoretical and practical aspects of Entrepreneurship Development and Small Scale Industries.
- **Pedagogy:** A combination of lectures, Case studies, assignments and presentations.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit - 1: Introduction** (12 hours): Meaning and Definition of Entrepreneur and Entrepreneurship, Characteristics of Entrepreneurs, Types of Entrepreneurs, Role of Entrepreneurship in Economic Development, Intrapreneur vs Entrepreneur, Manager vs Entrepreneur.
- **Unit - 2: Rural and Woman Entrepreneurship** (22 hours): Definition of Woman-Entrepreneurs, Factors influencing Woman-Entrepreneurs, Problems of Woman-Entrepreneurs and Remedial Measures, Development of Woman-Entrepreneurs and Woman-Entrepreneurship, Support to Woman-Entrepreneurs, Rural Entrepreneurs – Definition, Strategies for Development of Rural Entrepreneurship.
- **Unit - 3: Entrepreneurial Development Programmes** (10 hours): Meaning and Definition of Entrepreneurial Development Programmes, Objectives, Need for Training and Development, Phases of Entrepreneurial Development Programmes.
- **Unit - 4: Project Identification and Formulation** (10 hours): Meaning of Project Report and its Significance, Contents, Project Identification, Formulation of Project Report, General Format of a Project Report.
- **Unit - 5: Small Scale Industries** (10 hours): Meaning and Definition, Role of Small Scale Industries in the Economy, Objectives and

Characteristics of Small Scale Industries, Role of Government in Promoting Small Scale Industries.

- **Unit - 6: Problems of Small Scale Industries** (10 hours): Causes and Remedies, Sickness in Small Scale Industries – Symptoms, Reasons for Sickness and Remedial Measures.

Skill Development Activities

01. Visit an Entrepreneur in your area and collect information regarding the motivating factors for starting the enterprise,
02. Visit five small scale units in your area and collect the details regarding the nature of business, capital investment, number of employees, and raw materials used,
03. Visit the District Industrial Centre and list out the schemes of Government of Karnataka for Rural and Women Entrepreneurs,
04. Collect the information regarding the training facilities provided by DIC, and
05. Visit a nearby Bank and collect details regarding the loan facilities provided by the Bank to promote Rural and Women Entrepreneurship.

Recommended Books for Reference

01. Entrepreneurship Development, E. Garden and K. Natarajan (Himalaya Publishing House).
02. Small Scale Industries and Entrepreneurship, Dr. Vasanth Desai (Himalaya Publishing House).
03. Small Scale Industries and Entrepreneurship Development, C. S. V. Murthy, (Himalaya Publishing House).
04. Entrepreneurship Development, S. S. Khanka and Gupta, (Sultan Chand and Sons).
05. Dynamics of Industrial Entrepreneurship, Nadimani
06. Entrepreneurship Development and Small Scale Industries, Dr. G. B. Baliger.
07. Innovation and Entrepreneurship, Peter Drucker.
08. Entrepreneurship Development, Arora and Arora
09. The Art and Science of Entrepreneurship, Donald L and Raymond W Smilor.
10. Entrepreneurship and Outlook for America, Petri Kilby.
11. SIET, Hyderabad
12. Development Entrepreneurship – Issue and Problems.

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B.Com – VI Semester

Course – 606: Project Report

[Note: Students are free either to study the Course 606: Entrepreneurship Development and Small Business Management or take up a project work and prepare and submit the Project Report]

- **Objective:** The primary objective of making the students to involve in the project work is to expose them to the practical field. The study is a plethora of Principles, Canons, Rules and Regulations, Theories and Tenets in the class-room set-up. In order to understand the versatility of the same in application, they are enthused to take up project work. The industry-related, farm-related, field-related and business-related problems may be chosen for the study. Thus the findings of the study would help the problem encounters to solve them.
- **Examination:** The student in Semester – VI has an option of either studying a course, **Entrepreneurship Development and Small Scale Industries** or take up the project work under the guidance of a teacher in the Department to whom he/she is allotted. The work shall be evaluated for 80 marks.
- **Project Report:** The size of the report shall be between 70 to 80 pages – 1 ½ line space, Times New Roman, 13 font, both sides aligned, and 1.25” margins all the sides, and it should be hard bounded. The student shall submit two copies to the college atleast one week prior to the commencement of the examination of Semester – VI.

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B.Com – VI Semester

Course – 608: Personality Development

- **Course Objectives:** This Course aims at enabling the Students to acquire the requisite knowledge about various aspects of Personality Development.
- **Pedagogy:** Combination of Class-room Lectures, and exercises.
- Teaching Hours per Week: 2
- Maximum Marks: 50
- Examination Duration: 1 ½ hours

*** Course Inputs ***

- **Unit – 1: Conceptual Framework of Personality:** Meaning and Definition of Personality, Nature of Personality, Determinants of Personality, Nature vs Nurture, Types of Personality, and Stages in development of Personality.

- **Unit – 2: Theories of Personality:** Traits Theory, Psycho Analytical Theory, Social Learning Theory, and Self Theory,
- **Unit – 3: Personality Attributes and Measurement:** Major Personality Attributes – Locus of Control, Machiavellianism, Self-esteem, Self-monitoring, Risk Taking, Type A and B Personality. Measurement of Personality – Personality Inventories, Projective Tests and Assessment Centre.
- **Unit – 4: Inner Structure of Effective Personality:** Selflessness, Character, Courage, Will Power, Initiative, Knowledge, Handling People, Self Knowledge, and Self Development.
- **Unit – 5: Personality Development:** External Appearance, Communication and Soft Skills, Inter-personal Skills, Transactional Analysis, Emotional Quotient, Proactive Behaviour and Creating Win-Win Situation

Suggested Books for Reference

01. Blake, Robert and Mouton Jane, S., Executive Achievement – Make it at the Top, McGraw Hill, New York.
02. Adair, Joh., Skills for Leadership, Gower Aldershot.
03. Stephen Robins., Organizational Behaviour, PHI, New Delhi.
04. L. A. Pervin (Ed)., Handbook of Personality Theory and Research, Guilford Press, New York.
05. Swami Chinmayanand., The Art of Man Making, Chinmaya Publication Trust, Madras.
06. Fred Luthans., Organizational Behaviour, McGraw Hill, New Delhi.
07. M. S. Saiyadaian and Arun Monappa., Profile of Indian Managers, Vidya Vahini, New Delhi.
08. Stephen Covey., Seven Habits of Effective Managers.
09. Dandapuri, S., General Psychology, Neelakamal Publications Pvt., Ltd., New Delhi.
10. Herdock and Others., India's Industrialists, Three Continent Press, Washington DC.

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B.Com – V Semester

Specialization Stream - A: Accounting

Course – 507A1: Accounting Standards - I

- **Course Objectives:** To expose the students to the role of Accounting Standards and the process of setting Standards.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours

- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Accounting Standards** (8 hours): Meaning and Definitions of Accounting Standards, Need for Accounting Standards, Objectives and Benefits of Accounting Standards, and an Overview of Standard Setting Bodies in India and World.
- **Unit – 2: Standard Setting Process** (8 hours): Difficulties in setting Standards, Procedure for setting Accounting Standards, Standard Setting Bodies, Types of Accounting Standards, Standard Setting across different Countries – United States of America, United Kingdom and India.
- **Unit – 3: Accounting Standards (India)** (10 hours): Accounting Standards issued by the Accounting Standards Board of the Institute of Chartered Accountants of India till date - A Brief Introduction explaining the Problem Area, Scope and Effective Date.
- **Unit – 4: Specific Accounting Standards (India)** (15 hours): AS – 1: Disclosure of Accounting Policies, AS – 2: Valuation of Inventories, AS – 3: Cash Flow Statement, AS – 4: Contingencies and Events Occurring after the Balance Sheet Date, AS – 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies,
- **Unit – 5: AS – 6 to AS – 10** (15 hours): AS – 6: Depreciation Accounting, AS – 7: Accounting for Construction Contracts, AS – 8: Accounting for Research and Development, AS – 9: Revenue Recognition, and AS – 10: Accounting for Fixed Assets.
- **Unit – 6: AS – 11 to AS – 13** (8 hours): AS – 11: Accounting for the Effects of Change in Foreign Exchange Rates, AS – 12: Accounting for Government Grants, and AS – 13: Accounting for Investments.

Skill Development Activities

01. Prepare a list of Accounting Standards issued by the Accounting Standards Board of the Institute of Chartered Accountants of India, New Delhi,
02. Prepare a list of International Accounting Standards issued by the International Accounting Standards Committee (International Financial Reporting Standards),
03. Prepare a brief report on the Composition of Accounting Standards Board of ICAI,
04. Prepare a brief report analyzing the steps/procedure followed by Accounting Standards Board of ICAI for issuing its Standards, and
05. Compare the Provisions AS and IAS on Inventory Valuation and prepare a brief report on the same.

Recommended Books for Reference

01. Taxman's Accounting Standards, D. G. Sharma and Srinivasan Anand, G, Taxman Publications.
02. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
03. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
04. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
05. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.
06. ICFAI's Publications on Accounting Standards.

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B.Com – VI Semester

Specialization Stream - A: Accounting

Course – 607A2: Accounting Standards - II

- **Course Objectives:** To expose the students to the Provisions of Accounting Standards with respect to Corporate Reporting.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: AS – 14 to 16** (13 hours): AS – 14: Accounting for Amalgamations, AS – 15: Accounting for Retirement Benefits in the Financial Statements of Employers, AS – 16: Borrowing Costs.
- **Unit – 2: AS – 17 to 20** (14 hours): AS – 17: Segment Reporting, AS – 18: Related Party Disclosures, AS – 19: Leases, and AS – 20: Earning per Share.
- **Unit – 3: AS – 21 to 23** (12 hours): AS – 21: Consolidation of Financial Statements, AS – 22: Accounting for Taxes on Income, and AS – 23: Accounting for Investments in Associates in Consolidated Financial Statements.
- **Unit – 4: AS – 24 to 26** (13 hours): AS – 24: Discontinuing Operations, AS – 25: Interim Financial Reporting, and AS – 26: Intangible Assets.
- **Unit – 5: AS – 27 to 29** (12 hours): AS – 27: Financial Reporting of Interests in Joint Ventures, AS – 28: Impairment of Assets, and AS – 29: Provisions, Contingent Liabilities and Contingent Assets.

Skill Development Activities

01. Prepare a brief report on the applicability of Accounting Standards,
02. Collect the relevant material from different sources about the deviation of companies from the Provisions of Accounting Standards while preparing their Annual Corporate Reports, and make a comment on the same,
03. Write an analytical note on the Accounting Error/s or Fraud/s which you have read in the Journal/s or News Paper/s,
04. Compare the Provisions AS and IAS on Intangible Assets and prepare a brief report on the same, and
05. Identify and analyze atleast 5 new Accounting Items which need a separate Accounting Standard each.

Recommended Books for Reference

06. Taxman's Accounting Standards, D. G. Sharma and Srinivasan Anand, G, Taxman Publications.
07. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
08. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
09. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
10. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.
11. ICFAI's Publications on Accounting Standards.

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B.Com – V Semester

Specialization Stream - B: Business Taxation

Course – 507B1: Wealth Tax and Central Taxes

- **Course Objectives:** To enable the students to understand various aspects pertaining to Wealth Tax and Central Indirect Taxation Systems in the Country and apply the same to the actual business situations.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Wealth Tax Act, 1957** (10 hours): Meaning - Individual, Hindu Undivided Family (HUF), Company, Valuation Date, Net Wealth, Assessee, Assets, Assessment Year; Scope of Liability of Wealth Tax; Assets belonging to others but included in the Net Wealth of Individual, Assets exempted from Wealth Tax.
- **Unit - 2: Valuation of Assets** (12 hours): Computation of Net Wealth and Wealth Tax; Procedure for Assessment.
- **Unit - 3: Central Excise Duty** (10 hours): Meaning and Characteristics of Excise Duty; Kinds of Excise Duty, Merits and Demerits; Definitions - Broker, Assessee, Excisable Goods, Factory, Manufacturer, Processing, Sale or Purchase, MODVAT; Registration - Central Excise Duty, Authorities and their Powers, Penalties and Punishments.
- **Unit - 4: CENVAT (Central Value Added Tax)** (8 hours): Definitions, CENVAT Credit, and Utilization of CENVAT Credits, MODVAT.
- **Unit - 5: Customs Act, 1962** (8 hours): Definitions, Objectives, Merits and Demerits, Customs Duty Authorities, and their Powers, Types of Customs Duty.
- **Unit - 6: Central Sales Tax Act, 1956** (16 hours): Meaning, Definitions – Appropriate State, Business, Dealer, Goods, Declared Goods, Place of Business, Sale, Sale Price, Turnover, Year, Warehouse. Exemption from Tax; Determination of Turnover, Registration of Dealers.

Skill Development Activities

01. Collect and fill Wealth Tax Return Form with imaginary figures,
02. List out the procedure to be followed for registration under Central Excise Law,
03. Mention different classes of Officers who can be appointed under the Customs Act, 1962,
04. Make out the differences between Baggage and Bonafide Baggage, and
05. List out Imposable Penalties in the following cases,
 - 5.1. Wilful attempt to evade tax under Wealth Tax Act,
 - 5.2. Failure to furnish Net Wealth,
 - 5.3. Abatement of False Returns, and
 - 5.4. False Statement in verification by a Registered Valuer.
06. Outline the procedure to be followed for clearance of Imported and Exported Goods.

Recommended Books for Reference

01. Dr. H. C. Mehrotra and Dr. S. P. Goyal, Direct and Indirect Taxes.
02. Dr. H. C. Mehrotra, Income Tax Law and Accounts.
03. Dr. Singhania and Singhania, Direct Tax.
04. Dr. Vinod K Singhania and Dr. Kapil Singhania, Taxes, Bharat Law House Pvt. Ltd.
05. V.S. Datey, Indirect Taxes Law and Practice, Taxman Allied Services Pvt Ltd.

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B.Com – VI Semester

Specialization Stream - B: Business Taxation

Course – 607B2: State Taxes and Income Tax

- **Course Objectives:** To enable the students to learn Direct and State Indirect Taxation Systems and apply the same to the actual business situations.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Karnataka Value Added Tax Act, 2003** (10 hours): Meaning of Value Added Tax (VAT), Variants of VAT Registration, Its Procedure and Cancellation; Treatment of Small Dealers under VAT, Treatment of Closing Stock - when switch over to VAT.
- **Unit - 2: Service Tax** (10 hours): Service Tax Rates, Extension of Service Tax by Financial Act, 2001, Valuation of Taxable Services for Charging Service Tax, Registration, Persons responsible for collecting Service Tax and furnishing prescribed Returns.
- **Unit - 3: Computation of Income Tax of HUF** (8 hours).
- **Unit - 4: Computation of Income of Firms and Association of Firms** (8 hours).
- **Unit - 5: Assessment of Income of Companies** (20 hours): Meaning of Company, Types of Companies, Computation of Tax on Companies, and Tax on Distributed Profits of Domestic Companies.
- **Unit - 6: Assessment of Co-operative Societies** (8 hours).

Skill Development Activities

01. Filling up Income Tax Return (ITR) Form Number 4 for Firms and HUF assessments with imaginary figures,
02. Filling up of ITR Form Number 5 for companies' assessment with imaginary figures,
03. Make a list of commercial establishments rendering the services subjected to Service Tax,
04. Filling and filing of Service Tax Challan of firms ST – 1 and ST – 3, and
05. Make an abstract of recent developments in relation to Karnataka Value Added Tax Act, 2003 and Income Tax Act, 1961.

Recommended Books for Reference

01. Dr. H. C. Mehrotra and Dr. S. P. Goyal, Direct and Indirect Taxes.
02. Dr. H. C. Mehrotra, Income Tax Law and Accounts.
03. Dr. Singhania and Singhania, Direct Tax.
04. Dr. Vinod K Singhania and Dr. Kapil Singhania, Taxes, Bharat Law House Pvt. Ltd.
05. V.S. Datey, Indirect Taxes Law and Practice, Taxman Allied Services Pvt Ltd.
06. Dinkar Pagre, Indirect Tax Laws, Sultan Chand & Co.

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B.Com – V Semester
Specialization Stream - C: Financial Management
Course – 507C1: Investment Management - I

- **Course Objectives:** The objective of this course is to acquaint the students with the basics of investment management.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Investment** (10 hours): Meaning Objectives of Investment, Comparison between Speculation and Investment, Concepts of Investment, Sources of Investment Information, Investment Alternatives and Process.
- **Unit – 2: Valuation of Securities** (12 hours): Fixed, Variable and Convertible Securities, Measurement of Risk and Return, Systematic and Unsystematic Risk, Source and Measurements, Fundamental Analysis and Technical Analysis.
- **Unit – 3: Market Efficiency** (12 hours): Stock Market Efficiency – Forms and Tests, Bond Analysis, Bond Value Theorems, Yield to Maturity, Term Structure of Interest Rates.
- **Unit – 4: Portfolio Analysis and Management** (10 hours): Traditional Portfolio Analysis, Effects of Combining Securities, Diversification, Markowitz Model, Location of Efficiency Frontier.
- **Unit – 5: Capital Asset Pricing** (12 hours): Capital Asset Pricing Model – Assumptions, Capital Market Line, Security Market Line,

Market Model, Arbitrage Pricing Theory and Factors Model; Factors Model and Return Generating Process, One and Two Factor Model.

- **Unit – 6: Portfolio Performance** (12 hours): Measurement, Evaluation, Measurement of Portfolio Performance, Risk and Return, Risk Adjustment and Performance Measures – Sharpe, Treynor, and Jensen Models, Components of Portfolio Investment Performance – Stock Selection and Market Timing Models, Components of Portfolio Performance – Stock Selection and Market Timing.

Skill Development Activities

01. Examine the investment opportunities available to any employee,
02. Name the 50 companies whose equities are covered under NIFTY,
03. Name 50 and 30 companies' equities which are covered under present NIFTY and Sensex,
04. Collect information on NCFM (National Certification in Financial Market) and prepare a brief report on the same, and
05. List out any 10 leading Indian Companies which have declared 1:1 bonus quite frequently (say once in every two years).

Recommended Books for Reference

01. Security Analysis and Portfolio Management, Puneethavathi and Pundian, P
02. Fundamentals of Investment Management, V. K. Bhalla
03. Investment Management, Fisher and Jordon
04. Security Analysis and Portfolio Management, Donalds E Fisher and Ronald J Jordan, Prentice Hall of India, New Delhi
05. Modern Investment Theory, Haugen Robert, Prentice Hall of India, New Delhi.

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B.Com – VI Semester

Specialization Stream - C: Financial Management

Course – 607C2: Investment Management - II

- **Course Objectives:** The objective of this course is to acquaint the students with the basics of investment management.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations/Group Discussion.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Investment Opportunities** (8 hours): Various Investment Means available in India, Profile of Indian Investors and Factors influencing Investment Decisions, Financial Position, Tax Provisions, Risk Perception and Attitude.
- **Unit – 2: Portfolio Theories** (10 hours): Modern Portfolio Theory, Asset Allocation Decision, Dominant and Efficient Portfolio, Simple Diversification, Markowitz Diversification Model, Selecting and Optimal Portfolio, Single Index Model, Credit Rating - Concepts, Objectives, Types.
- **Unit – 3: Portfolio Theories** (8 hours): Introduction to Portfolio Theory, Contribution of William Sharpe and Harry Markowitz; Mutual Funds and Investment Avenues.
- **Unit – 4: Dividend Policy** (8 hours): Introduction, Dividend Payout Ratio, Basis, Assumptions, Relevance of Dividends, Stock Dividends and Stock Splits, Dividend Payment Procedure.
- **Unit – 5: Investment Alternatives** (12 hours): Introduction, Bond Features, Bond Prices, Yields and Interest Rate, Preference Share Yields, Current Yield, Planning or Holding Period Return, Equity Capital Terminology, Basic Models, Zero Growth Model, Constant Growth Model.
- **Unit – 6: Hedging** (12 hours): Hedging Options, Futures Forward and Swaps - Introduction, Objectives of Hedging, Forward Contract, Futures Contract, Binomial Model, Option Pricing Model, Swaps.

Skill Development Activities

01. Collect share certificates of any five unlisted Companies and analyze the same,
02. Write about the price band of any five companies which have recently made a public issue,
03. State the procedure to be followed for opening a DEMAT Account,
04. List out any 10 Indian Companies declaring Dividend regularly above 50%, and
05. Visit a Stock broking firm and collect the details about Online Trading.

Recommended Books for Reference

01. Fundamentals of Investment Management, V. K. Bhalla
02. Security Analysis of Portfolio Management, Sudhindra Bhat
03. Security Analysis and Portfolio Management, Puneethavathi and Pundian
04. Investment Management, Fisher and Jordon
05. Security Analysis and Management, Avadhani
06. Managing Investments, Prasanna Chandra

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B.Com – V Semester
Specialization Stream - D: Banking
Course – 507D1: Indian Banking

- **Course Objectives:** To make the students to understand the structure and functioning Banking Institutions in India.
- **Pedagogy:** A combination of lectures, Case studies, assignments and presentations.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction to Indian Banking System** (10 hours): Meaning and Definition of Bank and Banking, Significance, Evolution of Banks in India, Composition of Indian Banking System, Reserve Bank of India, Commercial Banks, Development Banks, Regional Rural Banks, Co-operative Banks, NABARD, LDBs, EXIM Bank (only brief outline of all these Banks).
- **Unit – 2: Indian Commercial Banks** (10 hours): Public Sector, Private Sector and Foreign Exchange Banks - Functions and Services, Banks and Economic Development, Banker's Balance Sheet, Portfolio Management, Principles of Investment Policy.
- **Unit – 3: Recent Trends in Indian Banking** (10 hours): Types of Financing – Repayment Methods, Venture Capital, Factoring Services, Internet and Mobile Banking, Deposit Insurance Scheme, Gold Deposit Scheme, Capital Adequacy, Asset Classification, Provisioning Requirements, Disclosure Standards, and Risk Management System
- **Unit – 4: Reserve Bank of India** (12 hours): Traditional and Promotional Functions, Role of RBI in Agricultural Financing and Industrial Development, Monetary and Credit Policy - Bank Rate, Repo Rate, Liquidity Adjustment Facility, Interest Rate Policy, Prime Lending Rate; Treasury Management (only brief outline).
- **Unit – 5: Banking Technology** (12 hours): Electronic Banking, Core Banking, Electronic Products, ATMs, Anywhere Anytime Banking, Home Banking (corporate and personal), Electronic Payment Systems, Online Banking, Online Enquiry and Updates Facilities, PIN, Magnetic Cards, Debit Cards, Credit Cards, Smart Card, Electronic Fund Transfer System, Computer Audit, and Information System Audit.
- **Unit – 6: Support Services** (10 hours): Marketing of Banking Services, Products, Marketing Management - Meaning, Important Functions, Marketing of Services; Product Research and Development, Test Marketing of Bank Products, Product Life Cycle, Product Modification,

New Product Development, Packaging and Branding of Bank Products, Diversification.

Skill Development Activities

01. Visit any public sector/multinational bank in your town and write your observations regarding (a) various departments in the branch and their functions, and (b) various credit facilities available to the customer,
02. Collect a loan application form for working capital facilities and learn to filling up those forms,
03. Visit a branch having core banking facility and learn the process of online banking,
04. Meet the manager of a branch and find out the marketing strategy, branding and packaging of its products, and
05. Collect the balance sheet of a bank and analyze the income derived from treasury management.

Recommended Books for Reference

01. Banking Theory and Practice: K. C. Shekar Lekshmy Shekar
02. Tandan's Banking Law and Practice in India: M. L. Tandan
03. Principles and Practice Indian Institute of Banking and Finance: M C Milan
04. Theory and Practice of Treasury, Indian Institute of Banking and Finance
05. Risk management in Banks, Taxman Publication
06. Treasury Management, Indian Institute of Banking and Finance, G. C. Gardner

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B.Com – VI Semester

Specialization Stream - D: Banking

Course – : 607D2: International Banking

- **Course Objectives:** To make the students understand the structure and functioning Banking Institutions at the global level.
- **Pedagogy:** A combination of lectures, Case studies, assignments and presentations.
- Teaching Hours per Week: 4
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Introduction to International Banking** (10 hours): Brief History of International Banking, Characteristics and Dimensions of International Banking, Recent Trends in International Banking,

Organizational Features of International Banking, International Inter-Bank Business, International Private Banking.

- **Unit – 2: International Monetary System** (10 hours): Exchange Rate Systems, Fixed Exchange Rate System, Floating Exchange Rate System, Hybrid Mechanism, History of Monetary Systems, Gold Standard, Gold Exchange Standard, European Monetary System.
- **Unit – 3: Foreign Exchange Market** (12 hours): Structure of Foreign Exchange Market, Foreign Exchange, Types of Transactions, Settlement Dates, Quotas for Various Kinds of Merchant Transactions, Indian Scenario, Convertibility, Exchange Control; The FEDAI Rules regarding Inter-bank Dealings, Forex Dealing Room Operations, Trading Mechanism.
- **Unit – 4: International Monetary Fund, World Bank and Asian Development Bank** (12 hours): Organization, Financial Facilities, Conditionality, Liquidity, India and IMF, World Bank, Asian Development Bank.
- **Unit – 5: Balance of Payments** (10 hours): Concepts of Economic Transactions, Components of Balance of Payments Account, Balance of Payments Compilation, Balance of Payments Account, Indian Perspective, Importance of BoP Statistics.
- **Unit – 6: Documentary Credits** (8 hours): Basics of Letter of Credit, Types of Credit, Documents under Letter of Credit, Export-Import Policy, Historical Perspective, Importance of EXIM Policy, Current EXIM Policy.

Skill Development Activities

01. Visit an authorized Foreign Exchange Dealer and collect the details of various transactions in foreign exchange that he undertakes.
02. Visit a Bank branch having foreign exchange dealings and collect a specimen of the 'Letter of Credit' and write a brief note on the terms and conditions mentioned thereon.
03. Visit an exporter and find out the difficulties he/she faces in exporting his/her goods.
04. Visit an importer and find out the procedure he/she follows for import of goods.
05. Interview a bank executive and find out the impact of Basel Norms on his bank and how he plans to go with it.

Recommended Books for Reference

01. Foreign Exchange Management, ACTM
02. International Finance, Levi, Mauricid Routledge
03. Multinational Financial Management, Shapiro, Alan C Wiliy
04. Reports of Reserve Banks of India
05. International Banking, ICFAI publications

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B.Com – V Semester
Specialization Stream - E: Insurance
Course – 507E1: Risk Management and Insurance

- **Course Objectives:** To enable the students to understand the strategic dimensions of risk management and control.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Risk Management and Control** (10 hours): Concept of Risk, Types of Risks, Classifying Pure Risks, Methods of handling Risks, Risk Management Process, Risk Financing Techniques, Risk Management Objectives, Risk Management Information Systems (RMIS), Organization of Risk Management Department, Risk Management vs Insurance Management.
- **Unit – 2: Basics of Insurance** (8 hours): Insurance Defined, Costs and Benefits of Insurance, Elements of an Insurable Risk, Principles of Insurance Contracts, Kinds of Insurance.
- **Unit – 3: Mathematical Basis of Insurance** (12 hours): Probability and Its use in Insurance, Dual Application of Large Numbers, Pooling in Insurance, Theories of Risk Management and Problems thereon.
- **Unit – 4: Legal and Economic Environment of Insurance Business:** Need for Regulation, Legal Framework of Insurance Business, Other Laws applicable to General Insurance Business, Registration and Licensing of Insurance.
- **Unit – 5: Insurance Business Environment in India** (12 hours): Indian Insurance Industry, Historical Frame, Insurance Sector Reforms, Insurance as a Macro Economic Issue, Liberalization of Insurance Markets, Major Insurance Players, Need for Globalization, Global Picture of Insurance, Globalization and its impact on India.
- **Unit – 6: Insurance in the Future** (12 hours): Social Insurance Programme, Changes in the Insurance Industry Structure, Distribution Pattern, Forms of Coverage, Multinational Corporations, Financial Service Trade Barriers, New Problems, Terrorism Exposure, AIDS Problem, Genetic Testing, Availability and Affordability of Insurance, Career Opportunities in the Sales Field, Non-Sales Opportunities and Risk Management Field.

Skill Development Activities

01. List some ways in which risk creates an economic burden for society.

02. Describe the proximate cause in the following situations:
 - a. A motor cycle driver at a high speed slipped due to rainwater on the road and damaged (speed/rainwater),
 - b. During violence in political party meeting, some furniture were stolen (theft/violence)
 - c. During an earth-quake, a school building caught fire and was destroyed (fire/earthquake)
03. Visit the nearest branch offices of major insurance players and submit your observations about their functioning.
04. Collect the policy documents of the following and learn the procedure for filling the policy – (a) Marine Policy, (b) Fire Policy, (c) Life policy, and (d) Medi-claim.
05. Collect the format of proposal form of different kinds of insurance and learn the process of filling them.

Recommended Books for Reference

01. Insurance and Risk Management: Dr. P K Gupta Himalaya Publishing House.
02. Fundamentals of Insurance: Dr. P. K. Gupta
03. Insurance Principles and Practice: M. N. Mishra and S. B. Mishra
04. Fundamentals of Risk and Insurance: S Chand Emmett J Vaug han Vaughan
05. Elements of Insurance: Malhotra, R. P
06. Principles of Insurance Law: M. N. Sreenivasm
07. Insurance Principles and Practice: Vinayakam
08. Principles of Insurance: Dr. Periaswamy
09. Principles and Practice of Insurance: Panda

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B.Com – VI Semester

Specialization Stream - E: Insurance

Course – 607E2: Management of Insurance Business

- **Course Objectives:** To enable the students to understand the principles of managing and administrating of insurance business.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Functions and Organisation of Insurance** (10 hours): Types of Insurance Organization, Stock Companies, Mutual Companies, Reciprocal or Inter Insurance Exchanges, Laws of Control, Selecting the form of Organization, Demutualization, Organization Structure of Insurance Companies, Function of Insurers.
- **Unit – 2: Product Design and Development** (10 hours): Product Development Process, Stages in New Product Development, Pricing Strategy, Product Design/Development, Major Concerns in Indian Insurance Industry, Product Design in Emerging Scenario.
- **Unit – 3: Underwriting and Claims Management** (12 hours): Underwriting Basics, History, Definition, The Trade-off, The Conflict, Twin Guiding, Underwriting in Life Insurance and in Non-Life Insurance, Introduction to Claim Settlement, Claim Settlement in General Insurance - under Fire and Motor Insurance, General Guidelines for Settlement of Claims.
- **Unit – 4: Insurance Pricing and Marketing** (12 hours): Fundamentals of Insurance Pricing, Objectives, Types of Rating, Life vs Non-Life Insurance Pricing Rate Making Entities, Marketing Concepts - Marketing of Insurance Products, Critical Success Factors for Insurance Players, Distribution Channels, Marketing Strategies of Insurance Players In India.
- **Unit – 5: Intermediaries in Insurance Business and Financial Management** (12 hours): Distribution of Insurance Products, Insurance Intermediaries and their Functioning, Surveyors and Loss Assessors, Third Party Administrators, Agents, Brokers, Corporate Agents, Bank-Assurance, Financial Objectives of Insurance Company, Responsibilities of Financial Managers.
- **Unit – 6: Information Technology in Insurance** (8 hours): Need for Information Technology, Technologies for Insurance, It Applications in Functional Areas of Insurance, Its Department in an Insurance Company.

Skill Development Activities

01. Visit the nearest branch office of the multi-national insurance company and study the organizational structure and report on its performance.
02. Visit any of the general insurance branch office to learn the process of underwriting and collect the format for motor vehicle insurance, cattle insurance, medi-claims.
03. How do you get the insurance claims of your motorbike which is damaged due to accident? Visit the Insurance Firm and learn the procedure and prepare a brief report on the same.
04. Make a comparative study of the existing insurance products with respect to (a) Pension Plan, (b) Children Education, and (c) Tax Planning.
05. Your teacher who is going to retire from service shortly approaches you for advice on various pension plans. Submit him a report on the alternative Pension Plans.

Recommended Books for Reference

01. Insurance and Risk Management: Dr. P. K. Gupta. Himalaya Publishing House.
02. Fundamentals of Insurance: Dr. P. K. Gupta
03. Insurance Principles and Practice: M. N. Mishra and S. B. Mishra, S. Chand Publications
04. Fundamentals of Risk and Insurance: S. Chand Emmett J Vaughan Vaughan, Wiley publications
05. Elements of Insurance: Malhotra, R. P
06. Principles of Insurance Law: M. N. Sreenivasm
07. Insurance Principles and Practice: Vinayakam
08. Principles of Insurance: Dr. Periaswamy
09. Principles and Practice of Insurance: Panda

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B.Com – V Semester

Specialization Stream - F: Marketing Management

Course – 507F1: Marketing Management - I

- **Course Objectives:** To make the students to understand the different aspects of Marketing Environment and Strategies.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Marketing** (8 hours): Introduction, Origin of Marketing Nature of Marketing, Definition of Marketing, Functions of Marketing, Role of Marketing Management, New Concepts of Marketing.
- **Unit – 2: Marketing Environment** (8 hours): Need for Environmental Analysis, Nature of Marketing Environment, Types of Marketing Environment, and Importance of Environment Analysis.
- **Unit – 3: Marketing Mix** (10 hours): Understanding Marketing Mix, The four Principle of Marketing, Four Principles of Marketing Mix - Product Mix, Price Mix, Place Mix, Promotional Mix; Features in Customer Satisfaction.
- **Unit – 4: Marketing Planning** (12 hours): Importance of Planning, Marketing Planning System (in a flow chart), Steps in Marketing

Strategic Plan, Nature of Marketing Planning, Corporate Planning, Marketing Planning Appraisal Process, Strategic Marketing Planning Models. Marketing Elements, Functional Planning.

- **Unit – 5: Marketing Strategies For Business Success** (10 hours): An Overview of Strategy, Market Leader Strategies, Market Challenges Strategies, Market Follower Strategies, Types of Marketing Strategies, Branding as a Marketing Strategy.
- **Unit – 6: Marketing Information System and Marketing Research** (8 hours): Functional Organization Structure, Functional Information Systems, Levels of Marketing Management and their Differences, Marketing and Information; Importance of Marketing Research - Scope and Role of Marketing Research, Types of Marketing Research, Steps in Marketing Research.

Skill Development Activities

01. Select a trading concern and list the lines of products sold by it. Also analyse the nature of these products – find out whether they independent, supplementary or substitutes.
02. Prepare a small questionnaire with atleast 10 items and contact about 25 customers and find out the factors which influence their purchase.
03. Select a dealer and ascertain the strategies he/she follows to become the leader in city.
04. List out atleast 10 firms which offer different kinds of incentives to encourage the customers to buy the products and analyze the varieties of incentives offered by them.
05. Identify and analyze any five changes in the market environment which you have observed during the last two years.

Recommended Books for Reference

01. Dr. R. L. Varshney and Dr. S. L. Gupta: Marketing Management
02. Dr. Santakki: Marketing Management
03. Pillai: Marketing Management
04. B. S. Raman: Marketing Management
05. Sharlekar: Marketing Management
06. S. A. Chunawalla: Advertising, Sales and Promotion Management

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B.Com – VI Semester

Specialization Stream - F: Marketing Management

Course – 607F2: Marketing Management - II

- **Course Objectives:** To make the students to understand the different aspects of Marketing Activities and Strategies.

- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Consumer Behaviour** (10 hours): Introduction, Definitions, Requisite of Consumer Behaviour, Factors influencing Consumer Behaviour, Different Types of Buying Motives, Consumers Buying Process, Buying Decision Process, Types of Buying Behaviour, Steps in the Buying Decision Process.
- **Unit – 2: Product Management** (10 hours): Introduction, Layers of Product, Product Classification, Product Mix Decisions, New Product Decisions, Steps in New Product Development, Managing Product Life Cycle.
- **Unit – 3: Branding and Packaging** (11 hours): Introduction, Selecting a Brand, Advantages and Disadvantages of Branding, Branding Decisions, Brand Management, Managing Brand Equity, Importance of Packaging, Packaging Concepts, Packaging Decisions, Functions of Packing, Strategies for Packing, Labelling, New Dimension of Labels.
- **Unit – 4: Pricing Policies** (11 hours): Objectives, Role of Cost in Pricing, Demand Factors in Pricing, Consumers Psychology and Pricing, Reduction and Increase in Prices, Pricing New Products, Pricing by a Retailer, Pricing Policy in Public Sector.
- **Unit – 5: Channels of Distribution** (11 hours): Marketing Intermediaries, Types of Channels, Direct and Indirect Marketing Channels, Objectives of Channel Selections, Functions of Marketing Channels, Indian Distribution System - Railways, Roads, Shipping, Ports, Civil Aviation; Distribution Cost Control and Customer Service; Retail Marketing, Importance, Globalisation of Retailing.
- **Unit – 6: Advertising and Sales Promotion** (11 hours): Importance of Advertising, Advertisement and Sales Promotion, Advertising in India, Sales Promotion Planning, Budget and Evaluation, Types of Sales Promotion, Sales Management, Role of Sales Management in Marketing, Personal Selling, Changing Face of Personal Selling, Sales Organization.

Skill Development Activities

01. Visit rural a market and collect the information about the same.
02. Visit any sales organization and explain type of organization.
03. Critically analyze the impact of marketing mix on a product of your choice.

04. Prepare the model advertisement copies for Colour TV, Washing Machine, and Music System.
05. Prepare a chart of product life cycle of a given product.
06. Record details and prepare the chart of market segmentation.

Recommended Books for Reference

01. Dr. R. L. Varshney and Dr. S. L. Gupta: Marketing Management
02. Dr. Santakki: Marketing Management
03. Pillai: Marketing Management
04. B. S. Raman: Marketing Management
05. Sharlekar: Marketing Management
06. S. A. Chunawalla: Advertising, Sales and Promotion Management

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B.Com – V Semester

Specialization Stream - G: Human Resource Management
Course – 507G1: Career Planning and Development

- **Course Objectives:** To expose the students to various aspects of human resource development strategies for better management of people in organization.
- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Nature and Scope of Human Resource Management** (12 hours): Meaning, Definition, Personnel Management vs Human Resource Management, Objectives, Scope and Functions, Human Resource Manager – Qualifications and Qualities, Strategic Human Resource Management - Meaning and Benefits.
- **Unit – 2: Human Resource Development** (12 hours): Concept, Features, Need Techniques of Human Resource Development, Executive Development - Concept and Objectives, Need, Methods of Executive Development Programmes, On-the-Job and Off-the-Job Techniques.
- **Unit – 3: Career Planning And Development** (8 hours): Concept of Career Planning, Need and Process, Succession Planning, Career Development, Steps, Advantages.

- **Unit - 4: Work Environment** (8 hours): Meaning; Physical, Mental, and Social Environment, Factors affecting Work Environment, Types, Causes.
- **Unit – 5: Work Stress** (12 hours): Meaning and Definition, Sources of Stress, Burnout, Stress vs Burnout, Stress Management, Organizational Strategies, Employee Assistance Programmes, Stress and Performance.
- **Unit – 6: Recent Techniques in Human Resource Management** (12 hours): Employees for Lease, Moon Lighting by Employees, Dhal Career Graphics, Human Resource Accounting - Objections against the treatment of People as Assets; Knowledge Management, Virtual Organization - Meaning and Characteristics.

Skill Development Activities

01. Prepare a chart showing the functions and sub-functions of an organization.
02. Visit an organization and list the various environmental factors of that organization.
03. Visit an organization and collect information about the various techniques used to train executives in that organization.
04. Interview some workers and list out the problems that they experience at work.
05. Conduct a fatigue study in an organization and list the various factors responsible for fatigue.

Recommended Books for Reference

01. Human Resource Management: S. S. Khotla
02. Personnel and Human Resource Management: P. Subba Rao
03. Human Resource Management: C. B. Guptha
04. Human Resource Management: M. V. Moorthy
05. Human Resource Management: Stephens Robbins
06. Human Resource Management: Dale S Beach
07. Human Resource Management: Keith Davis and J W Newsroom
08. Organizational Behaviour: Fred Lutham
09. Organizational Behaviour: S. S. Khanka
10. Organizational Behaviour: K. Ashwathappa

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 B.Com – VI Semester
 Specialization Stream - G: Human Resource Management
Course – 607G2: Organization and People

- **Course Objectives:** To expose the students to the various aspects of human behaviour in the organizations and the strategies for better management of people in the organization.

- **Pedagogy:** A combination of Lectures, Case Analysis, Assignments and Presentations.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Communication** (8 hours): Meaning, Definition, Process, Channels, Barriers to Communication, Effective Communication, Leadership - Meaning, Differences between Leaders vs Managers, Leadership Styles, Functions of a Leader, Importance of Leadership.
- **Unit – 2: Quality of Work Life** (10 hours): Meaning, Quality of Work Life and Productivity, Ergonomic, Empowerment. Meaning, Importance, Characteristics of Empowered Organization, Conditions for Effective Empowerment, Total Quality Management - Meaning, Definitions, Principles, Core Concepts of TQM, HRD and TQM.
- **Unit – 3: Group Dynamics** (11 hours): Nature of Groups, Types of Groups, Reasons for Group Formation, Group Norms, Group Size, Determination of Group Behaviour, Pitfalls of Groups.
- **Unit – 4: E-Human Resource Management** (11 hours): Meaning, Aspects of E-Human Resource Management, E-Recruitment and E-Selection, Advantages and Limitations.
- **Unit – 5: Ethical Issues in Human Resource Management** (11 hours): Normative Philosophy and Business Ethics, Ethical Issues in Employees, in Employment, Human Resource Development and Wage and Salary Administration.
- **Unit – 6: Recent Trends in Human Resource Management** (11 hours): Employees Brand, Competency Mapping, Business Process Outstanding, Human Resource Matrix, Right Fixing, Emotional, Intelligence and Talent Management.

Skill Development Activities

01. Prepare a communication chart showing the process of communication.
02. Analyze a case study on leadership and give solution.
03. Narrate your experience as a group where you organized a function or trip.
04. List various E–recruitment agencies.
05. Identify any five leaders and list the qualities of their styles.

Recommended Books for Reference

01. Human Resource Management: S. S. Khotla
02. Personnel and Human Resource Management: P. Subba Rao
03. Human Resource Management: C. B. Guptha
04. Human Resource Management: M. V. Moorthy
05. Human Resource Management: Stephens Robbins

- 06. Human Resource Management: Dale S Beach
- 07. Human Resource Management: Keith Davis and J W Newsroom
- 08. Organizational Behaviour: Fred Lutham
- 09. Organizational Behaviour: S. S. Khanka
- 10. Organizational Behaviour: K. Ashwathappa

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B.Com – V Semester

**Specialization Stream - H: Tourism and Hospitality Management
Course – 507H1: Tourism Management**

- **Course Objectives:** To familiarize the students with tourism business management.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Tourism Business** (10 Hours): Introduction, Concept and Definition of Tourism, Features of Tourism, Nature of Tourism, Motors for Tourism, Importance and Significance of Tourism, Components of Tourism, Tourism Products and Product Mix - Concept and Definition, Features of Tourism Products, Principles of Tourism Mix.
- **Unit – 2: Tourism and Transport Industry** (12 hours): Tourism Infrastructure, Role of Modes of Transport in Tourism Development, Factors affecting the Choice of Modes of Transport, Tourism and Land Transport, Tourism and Railway Transport, Tourism and Water Transport, Tourism and Air Transport, Impact of Environment on Tourism.
- **Unit – 3: Travel Agency and Tour Operators** (12 hours): History of Travel Agencies and Tour Operators Business, Travel Agents - Meaning, Types and Functions; Tour Operators - Meaning and Types, Distinction between Travel Agency and Tour Operators, Travel Grounds - Meaning and Qualities.
- **Unit – 4: Tourism Marketing Planning** (10 hours): Meaning of Tourism Marketing Planning, Stages in Tourism Marketing Planning, Problems in Tourism Marketing Planning.
- **Unit – 5: Role of Transport in Tourism Development** (10 hours): Air Transport - Characteristics, Merits and Demerits, Types of Airline Services, Types of Air Operation in India - Scheduled, Non-scheduled and Air Taxi Services, Civil Aviation in India; Railway Transport -

Characteristics, Merits and Demerits, Measures of Indian Railways to promote Tourism.

- **Unit – 6: Accommodation Business** (10 hours): History of Accommodation, Importance of Accommodation, Accommodation Planning, Types of Accommodation, Hotel Accommodation - Types of Hotels, Supplementary Tourist Accommodation, Youth Hostels.

Skill Development Activities

01. List any five natural tourist spots and identify the special features, history and scope for making them revenue generating sources.
02. Prepare a tour plan to organize a tour for your family/students tour.
03. List the travel agencies and tour operators in your area/taluk/district.
04. List the package tours organized by travel agencies.
05. Prepare a chart showing the organization structure of a travel agency and tour operators.
06. List the accommodation facilities for tourists in you taluk headquarters.

Recommended Books for Reference

01. Bhatia A.K, Tourism Development Principles and Practices, Sterling Publishers Private Limited.
02. Bishwanath Ghosh, Tourism and Travel Management, Vikas Publishing House Pvt. Ltd., New Delhi.
03. Ratan, P. C Tourism, Transport and Travels Management, Anmol Publications Pvt. Ltd., New Delhi.
04. Sangar J P Tourism Management, Anmol Publication Private Ltd., New Delhi
05. Sinha, P. C, Tourism, Transport and Travels Management, Anmol Publications Pvt., Ltd., New Delhi.
06. Jha S. M. Tourism Marketing, Himalaya Publishing House, Mumbai
07. Mohinder Singh and L.R. Kariyali, Crisis in Road Transport, Konark Publishers, Pvt. Ltd.,
08. Bimalendu Mishra and Prasanna Kumar Choudary, Transport Sector in India.
09. Mill and Morrison, The Tourism System: An Introductory Text, Prentice Hall.
10. Cooper, Fletcher et al, Tourism Principles and Practices, Pitman.
11. Burkart and Medlik, Tourism - Past, Present and Future, Heinemann, ELBS.
12. Mill, R.C, Tourism - The International Business, Prentice Hall, New Jersey.
13. Bhatia, A.K, International Tourism.
14. Seth, P.N, Successful Tourism Management.

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B.Com – VI Semester
Specialization Stream - H: Tourism and Hospitality Management
Course – 607H2: Hospitality Management

- **Course Objectives:** To expose the students to the important departments of Hotels and to enable them to understand the various aspects related to Hospitality Industry.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Survey by Field Visit, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Tourism and Accommodation** (8 hours): Introduction to Hotels, Accommodation Industry, Types, Evolution of Lodging Industry, Need, Importance, Role of Hotels, FHRAI, Star Hotels and Classification, International Scenarios and Trends.
- **Unit – 2: Departments of Hotels - Front Office Management** (8 hours): Introduction to Front Office Department, Advantages, Formalities and Formats, Types of Rooms and Plans, Organisation Chart and Duties and Responsibilities, Qualities of Front-office Staff.
- **Unit – 3: House Keeping** (14 hours): Introduction to Housekeeping, Importance of Housekeeping Department, Organizational Chart and the Duties and Responsibilities; Cleaning - Different Equipments and Agents, Daily Routine Systems, Laundry, Linen and Uniform, Interior Decoration and Facilities, Special Decorations.
- **Unit – 4: Food and Beverage Service** (8 hours): Introducing to Food and Beverage Service, Types of Services, Organizational Charts and Duties
- **Unit – 5: Requirements and Procedure for Constructing Classified Hotel** (12 hours): Prescribed Application Form for approval of Hotel Projects; Regulatory Conditions and Guidelines for approval of Hotel Projects, Sources of Finance, Incentives and Subsidy extended to Hotels in Tourist Areas and Tourist Backward Areas.
- **Unit – 6: Event Management** (14 hours): Meaning and Definition of Event Management, Role of Events for promotion of Tourism, Types of Events - Cultural, Festivals, Religious, Business etc; Need of Event Management, Key Factors for Best Event Management; Concept of MICE - Introduction of Meetings, Incentives, Conference/Conventions, and Exhibitions; Definition of Conference and the Components of Conference Market, Nature of Conference Markets and Demand For Conference Facilities; Impact of Conventions on Local and National Communities.

Skill Development Activities

01. Visit a hotel and prepare a brief report on the organization of different Departments;
02. Visit a hotel in your city/place and prepare, based on your observation, a brief report on the Food and Beverage Lines,
03. Prepare a report on any event in your College and preparations/arrangements made,
04. Prepare a list of Hotels in your city/place and the accommodation facility available with room capacity, occupation ratio, tariff, room services, etc,
05. Collect the details about the growth story of a Star Hotel and prepare a brief report on the same.

Recommended Books for Reference

01. Coleman, Lee and Frankle, Powerhouse Conferences, Educational Institute of AH & MA.
02. Hoyle, Dorf and Jones, Meetings, Conventions and Group Business, Educational institute of AH & MA.
03. Vijay Dhawan, Food and Beverage Service.
04. Michael L Kasarana and Richard Brooks, Managing Front Office Operations.
05. Stanley Phornco, Operations Management.
06. Sudhir Andrews, House Keeping Manual.
07. Dennis Foster, Introduction to Hospitality.
08. Event Management in Leisure and Tourism, David Watt
09. Conferences, Tomy Rogers

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B.Com – V Semester

Specialization Stream - I: E-commerce

Course – 507I1: E-Commerce and Programming in C

- **Course Objectives:** To make the students to understand the concept of E-Commerce and Programming in C.
- **Pedagogy:** Class-room Lectures, Practice in the Computer Laboratory and Exercises.
- **Teaching Hours per Week:** 3 hours of theory and 2 hours of practice in lab
- **Maximum Marks:** 100
- **Examination Duration:** 3 hours

*** Course Inputs ***

- **Unit - 1: E-Commerce** (8 hours): E-Commerce vs E-Business, Advantages of E-Commerce, Internet Banking - Advantages of Online Banking, Facilities, Internet Banking in India, ATM, Credit Card/Debit Card, Smart Card. Advantages of Internet Marketing, Advertising over Internet.
- **Unit - 2: Introduction to HTML** (10 hours): HTML Documentation, Structure and Tags, Defining Web Page Appearance, Text Formatting, Writing Simple HTML Documents, Front Page, Advantages and Options.
- **Unit - 3: Introduction to 'C'** (3 hours): History of 'C', Features and Merits of 'C', Basic Structure of a 'C' Program, Character Set, Key words, Identifiers, Data Types, Constants and Variables, Data Type Declaration Statement, Assigning Values to a Variable, Operators, Expressions, Loading, Editing, Saving and Executing C programs, Turbo 'C' Hot Keys.
- **Unit - 4: Programming in 'C'** (15 hours): Input/Output Statements - Unformatted (getchar; putchar; gets; puts; getch; getche) and formatted I/O functions (scanf; printf); Program Flow Control Statements, Branching Statements, Looping Statements, Jumping Statements, If statement, If-else Statement, Switch Statement, While Statement, Do-while Statement, For Statement, Nested for Loop Statement.
- **Unit - 5: Arrays** (8 hours): One Dimensional Array, Two Dimensional Array, Library Functions (abs, sqrt, pow).
- **Unit - 6: Writing Simple Programmes using 'C'** (20 hours): Language involving Arithmetical Operations on Numbers, Number Generations of Various Types - Natural Numbers, Even and Odd Numbers, Multiplication Table, Fibonacci Series, Factorial of a Number, Array Addition, Inverse of Matrix, Use of Formulas - Simple Interest, Compound Interest, Area Calculations, etc.

Skill Development Activities

01. Write a C Program to find the area and circumference of the circle,
02. Write a C Program to show the use of Char and String used,
03. Write a C Program to the use of Do and While statements,
04. Write a C Program to show the use of mul and pow functions,
05. Write a Program to display the growth of a fixed deposit in a bank,
06. Write a C Program for finding Biggest and Smallest among many numbers using array,
07. Write a C Program to show the use of Switch Case,
08. Write a C Program for calculation of salesman's commission,
09. Write a C Program for preparation of marks statement,
10. Write a C Program to show arithmetical operations on numbers,
11. Write a C Program to calculate simple interest and compound interest,
12. Write a C program to find whether the number is a perfect square or not,
13. Write a HTML document for display of an Advertisement message with suitable tags, and

14. Write a HTML document to show a moving message on the screen..

Recommended Books for Reference

01. V. Rajaraman, Computer Programming in 'C' (Prentice Hall of India).
02. Yashwanth, P. Kanetkar, Let Us C (BPB Publications).
03. Byron S Gottrifried, Programming with C (Tata McGraw Hill Publishing Co. Ltd)

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B.Com – VI Semester

Specialization Stream - I: E-commerce

Course – 607I2: Internet, Power Point and Visual Basic

- **Course Objectives:** To make the students to understand the concept of Internet, E-mail and use of Power Point and Visual Basic package for simple tasks of practical applications.
- **Pedagogy:** Class-room Lectures, Practice in the Computer Laboratory and Exercises.
- Teaching Hours per Week: 3 hours of theory and 2 hours of practice in lab
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit - 1: Introduction to Internet** (6 hours): Meanings of Internet and Intranet, Modem, LAN, WAN, MAN, WWW; Advantages and Disadvantages of Internet.
- **Unit - 2: Email** (6 hours): Meaning, Advantages, Steps in Creating E-mail ID, Internet Browsing, Information through Web-sites, Search Engines, Browser (Internet Explorer).
- **Unit – 3: Power Point** (16 hours): Start, End, Open, Format, Edit, Print and Save a Presentation; Insert, Format and Modify Text, Select a Design Template, Create a Title Slide, Create a Multi-level Bulleted List Slide, Display and Print in Black and White, Describe Speech recognition capabilities of Power Point, Add Slides to and Delete Slides from a Presentation; Create a presentation from an Outline and Use Outline Features, Change the Slide Layout, Insert and Edit Clip Art, Add a Header and Footer, Add Animation and Slide Transition Effect, Create Presentation using Embedded Visuals, Create a Slide background using a Picture, Customize Graphical Bullets, Create and Embed an Organizational Chart, Insert and Format a Table into a Slide, Add an Animation Scheme to Selected Slides, Print Handouts, Rearrange Slides.

- **Unit - 4: Introduction to Visual Basic Programming** (12 hours): Introduction to Visual Basic, Terminologies, Creating an Application, Modular Environment; Building an Application, Setting Properties of Objects, Forms; Introduction to Controls; Event-driven Programming.
- **Unit – 5: B Coding: Examining Code** (12 hours): Using Object Browser, Statements and Functions, Conditional Statements and Looping Statements in Visual Basic; Native Code Compiler; Debugging, Overview of Debugging, Forms, Using Forms, Multiple Forms, Events; Start up and End of Application Variables, Data Types, Scope and Life time of Variables, Constants, Arrays and User-defined Types.
- **Unit – 6: Procedure** (12 hours): Introduction to Procedure, Arguments and Parameters; Named Arguments and Optional Arguments; Controls – Using Controls, Standard Controls (Custom Controls).

Skill Development Activities

01. Visual Basic:

- 1.1. Write the steps for addition of any two numbers in Visual Basic,
- 1.2. Write the steps for Swapping two numbers in Visual Basic,
- 1.3. Write the steps for finding Simple Interest/Compound Interest in Visual Basic, and
- 1.4. In Visual Basic, create an application form for a Degree Programme in your College which will take input from a student [Name, Father's Name, Date of Birth, Sex (Option – Male or Female), Qualification (using List Box), Address (using Multiple Line Text Bar); use proper validation and display required message.

02. Power Point:

- 2.1. Write the steps for creating Presentation having atleast five slides related to a new product launching, and
- 2.2. Write the steps for creating Presentation having atleast four or five slides related to motivating the salesmen.

Recommended Books for Reference

01. U. S. Pandey, Rahul Srivastava and Others, E-Commerce and Its Applications (S. Chand & Co)
02. Kamlesh N. Agarwal and Deeksha Agarwal, Business on the Net (McMillan India Ltd)
03. Jerke, Visual Basic.
04. White, Visual Basic Programming.

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B.Com – V Semester
Specialization Stream - J: Quantitative Techniques
Course – 507J1: Quantitative Techniques - I

- **Course Objectives:** To enable the students to understand and apply mathematical and statistical techniques to practical business problems.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

*** Course Inputs ***

- **Unit – 1: Arithmetic and Geometric Progression** (8 hours): Arithmetic Progression, Geometric Progression, some of nth term of Arithmetic Progression and Geometric Progression, Arithmetic Mean and Geometric Mean.
- **Unit – 2: Matrices and Determinants** (13 hours): Matrices, Types of Matrices; Operation of Addition, Subtraction and Multiplication of Matrix with special application to Business; Transpose of Matrix, Determinants of Square Matrix, Cramer's Rule with two and three Unknown Properties, Adjoint of a Square Matrix, Inverse of a Square Matrix (excluding Matrix Method).
- **Unit – 3: Differential Calculus** (13 hours): Variables and Constant, Function, Real/Valued Function, Limits of Function, Methods of Evaluating Limits, Differentiation of Linear Function, Finding Maxima and Minima of a Function, Application of Differential to Commerce, (excluding Derivations).
- **Unit – 4: Linear Programming** (14 hours): Linear Inequalities, Linear Programming, Formation of Linear Programming Problems, Mode/Solutions To Linear Programming Problems by Graphic and Simplex Method (problems to be restricted to two Variables).
- **Unit – 5: Theory of Probability** (10 hours): Introduction, Random Experiments, Sample Space and Probability, Theory of Expectations, Random Variables, Problems related to Probability based on Combination, Law of Probability, Events, and Compound Events.
- **Unit – 6: Theoretical Distribution** (6 hours): Introduction, Binomial Distribution, Poisson Distribution, Normal Distribution, and Problems.

Skill Development Activities

01. Apply Arithmetic Progression and Geometric Progression methods to find the growth rate of food grains and population,
02. Use Matrix Principles to implement food requirement and protein for two families. Show the way in which price and demand situations will help to purchase goods and services by the use of matrices,
03. Permutation and Combination:
 - 3.1. Show the ways in which your telephone number can be permuted to get odd numbers,
 - 3.2. Select the different ways to go to Bengaluru from your native place through permutation techniques, and
 - 3.3. Select a few balls among many balls to choose a number through lottery method.
04. Use different techniques to show price, supply and demand position for a particular products, and also show maximum and minima,
05. Visit a nearest industry or computer centre and draw Linear Programming Problem model regarding different problems. Find a solution to the problem.

Recommended Books for Reference

01. Business Mathematics, Sanchethi Kappor
02. Business Mathematics, S. P. Gupta
03. Mathematics for Cost Accountants, R. Gupta
04. Business Mathematics: Madappa Sridhara Rao
05. Business Mathematics: Dorairaj, S. N
06. Business Mathematics: B. H. Suresh
07. Business Mathematics: Sanchethi Aggarwal
08. Business Mathematics: Aggarwal
09. Business Mathematics: Oak and other (Himalaya Publishing House)

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B.Com – VI Semester

Specialization Stream - J: Quantitative Techniques

Course – 607J2: Quantitative Techniques - II

- **Course Objectives:** To enable the students to understand and apply mathematical and statistical techniques to practical business problems.
- **Pedagogy:** Combination of Class Room Lectures, Group Discussions, Assignments and Presentation by Students.
- Teaching Hours per Week: 4 hours
- Maximum Marks: 100
- Examination Duration: 3 hours

* Course Inputs *

- **Unit – 1: Games and Strategies** (10 hours): Introduction to Games, Two-Person Zero-Sum Games, Some Basic Terms, The Maximin – Minimax Principle, Games without Saddle Points -Mixed.
- **Unit – 2: Assignment Problems** (10 hours): Introduction, Mathematical Function of the Problems, Assignment Cases in Assignment Problems, A Typical Assignment Problem, The Travelling Salesman Problem.
- **Unit – 3: Transportation Problems** (12 hours): Introduction, General Transportation Problem, Transportation Table, Duality in Transportation Problem, Loops in Transportation Problem, LP Formulation of the Transportation Problem, Solution of a Transportation Problem. Finding an Initial Basic Feasible Solution, Test for Optimality.
- **Unit – 4: Decision Analysis** (10 hours): Introduction, Decision Making Problem, Decision Making Process, Decision Making Environment, Decision under Uncertainty, Decisions under Risk, Decision Tree Analysis.
- **Unit – 5: Simulation** (12 hours): Introduction, Why Simulation, Methodology of Simulation, Simulation Models, Event-Type Simulation; Generation of Random Numbers. Monte-Carlo Simulation, Simulation of Inventory Problems, Simulation of Queuing System, Simulation of Maintenance Problems, Simulation of Investment and Budgeting, Simulation of Job Sequencing, Advantages and Limitations of Simulation.
- **Unit – 6: Project Management** (10 hours): Introduction, Basic Concepts of Network Analysis, Time Estimates in Vertical Path Analysis, PERT and CPM, Simple Problems on PERT and CPM.

Skill Development Activities

01. Play game for competing with the rival trader, find Games Strategies to withstand in the game,
02. Give an assignment to a particular person who is capable to find suitable measures to particular assigned task,
03. Find the least route to go to the places when a travelling agent is supposed to visit more than two places simultaneously,
04. Find strategies for assigning a particular task to various persons,
05. How simulation can be derived and give suitable examples, and
06. Experiment different events for finding solution for probable events.

Recommended Books for Reference

01. Business Mathematics, Sanchethi Kappor
02. Business Mathematics, S. P. Gupta
03. Mathematics for Cost Accountants, R. Gupta
04. Business Mathematics: Madappa Sridhara Rao
05. Business Mathematics: Dorairaj, S. N

06. Business Mathematics: B. H. Suresh
07. Business Mathematics: Sanchethi Aggarwal
08. Business Mathematics: Aggarwal
09. Business Mathematics: Oak and other (Himalaya Publishing House)
10. Kanti Swarup, P. K Gupta Man Mohan, Operations Research
11. V. K. Kapoor, Quantitative Techniques.

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Question Paper Pattern for Semester-end Examinations

Each Question Paper shall be divided into three Sections viz., Section – A (Conceptual), Section – B (Analytical) and Section – C (Application).

Section – A

- Maximum Marks: 20,
- One Question comprising of twelve sub-questions (only theory) and the Students have to answer any ten sub-questions,
- Each sub-question carries two marks,
- Answer to each sub-question shall be in not more than eight sentences (roughly a paragraph), and
- However, for the purpose of convenience, the students shall answer all the ten sub-questions of this section at one place continuously preferably in the first five pages.

Section – B

- Maximum Marks: 15,
- Three Questions shall be answered out five Questions (including four Problems in the case of Quantitative Courses),
- Each Question carries five marks, and
- Answer to each theory Question shall be in not more than three pages.

Section – C

- Maximum Marks: 45
- Three Questions shall be answered out five Questions (including four Problems in the case of Quantitative Courses),
- Each Question carries fifteen marks, and
- Answer to each theory Question shall be in not more than eight pages.

Note: Calculators, Mathematical Tables and Present Value Tables are allowed.

Question Paper Pattern for Course – 508: Logical and Analytical Reasoning (B.Com – V Semester)

- Duration: 90 minutes,
- Maximum Marks: 40,
- 40 multiple answer questions and all are compulsory, and
- Each question carries 1 mark.

Question Paper Pattern for Course – 608: Personality Development (B.Com – VI Semester)

- Duration: 90 minutes,
- Maximum Marks: 40,
- Students shall answer 8 questions out of 10 questions, and
- Each question carries 5 marks.