

PROGRAMME PROJECT REPORT (PPR)

Name of the Programme: Bachelor of Commerce
(B.Com)

Duration: Minimum 3 years
Maximum 6 years

Recognition: This Programme was recognized by the DEC-IGNOU and now by the UGC-DEB

A. PROGRAMME'S MISSION & VISION

Mission: A Bachelor of Commerce, abbreviated as B.Com. is an undergraduate degree in commerce and related subjects. The course is designed to provide students with a wide range of managerial skills and understanding in streams like finance, accounting, taxation and management. Bachelor of commerce offers understanding in Accounting, Economics, Business Law, Taxation, Insurance and Management. B.Com. is one of the most sought courses after 12th.

B.Com. is a very important educational landmark. This is because it leads a student to higher education opportunities in the field of Business and commerce such as ACCA, CA, MBA and M.Com. It is also important because it could lead to entry level jobs in various companies as it is a pure financial and technical degree.

Vision:

- Students of B.Com. can apply in any organization for the post of accountant. Every company requires accountant to keep track the profit and loss of their company.
- One must have knowledge in areas like Basic Principles of Accountancy, Cost Accounting and Management Accounting to be an accountant. Other than accountant, there are many career options in this field.
- Students pursue higher studies after B.Com. They can apply for Master of Commerce (M.Com) or Master of Business Administration (MBA).
- To prepare learners to become holistic persons with diverse learning experiences and productive thinking in a commercial society.
- Transforming the hidden potentialities of the learners into realities.

B. RELEVANCE OF THE PROGRAM WITH HEI'S MISSION AND GOALS

Kuvempu University is an affiliating State University in Karnataka. Established in 1987, it is a University with a distinctive academic profile, blending in itself commitment to rural ethos and a modern spirit. It has 37 Post-Graduate departments of studies in the faculties of Arts, Science, Commerce, Education and Law. It also has 4 constituent colleges at Shankaraghatta and Shimoga, and two outlying regional Post-Graduate Centres at Kadur and Chikkamagalur.

The Vision and Mission of the University are:

Vision:

Kuvempu University shall strive to become an international centre of excellence in teaching and research to provide high quality value based education to all through various modes to meet the global challenges.

Mission:

Foster creativity in teaching, learning and research to build a knowledge base and promote quality initiative.

Provide access to education to all.

Develop human resources to meet the societal needs.

The Distance Education Programmes are a part of the University's outreach programmes for the rural masses and also to foster University-Society relationship with the motto of "**Education for All**", to provide quality education at the doorsteps of desirous individuals who want to take up higher education, for the discontinued who could not take up formal education, housewives and employees who want to improve and enhance their knowledge. The University firmly believes that education and seeking knowledge is a **Lifelong Learning** concept.

Offering higher education through Distance Mode is an important step taken by Kuvempu University so as to help the student community in their zeal to pursue higher education at UG and PG Level. The University felt the necessity of this when a large number of students, who wanted seats for PG. Studies, could not be accommodated in our regular P.G. Programmes. The University believes that Distance Education Mode is an equally good avenue to be made available to interested students. With these view, Kuvempu University started offering courses through distance mode since 2002-2003. At present it is offering 31 Programmes (earlier called Courses) in various faculties at the U.G., P.G. and PG Diploma levels. These courses were approved by the erstwhile DEC-IGNOU, and now by the UGC-DEB.

Goals & Objectives of Distance Mode Programmes

- Reach out to larger sections of society seeking non-formal education.
- Capacity Building using the non-formal mode platform.
- Concentrate on planning & constant upgrading of facilities to meet new challenges in education through Distance Mode.
- Provide counseling & consultancy to students.
- Offer area/ region wise educational requirements.
- Skill Development and Enhancement.
- To impart quality training through interactive learning module.
- Interactive Pedagogy of teaching-learning and flexible learning environment.
- Provide supportive academic environment and effective teaching.

C. NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS:

Bachelor of commerce is Under Graduate Degree programme. Candidates who are learned commerce subject in their Pre University programme are the target group. Learners include candidates who are completed Pre University programme in Arts, Science, Diploma and Job Oriented Courses (JOC) also can take the admission for this programme. This programme mainly focuses on Accounts, Mathematics and Economics. Candidates can also work as tax consultant after completion of graduation and can gain experience. Interested candidates can also apply in banking field. Candidates can work in public as well as in private sector. Distance mode of learning is creating an opportunity to those who are not in the position to get regular mode of learning and at the same time employed persons, who are engaged in various works are also can enroll and complete the B.Com through Distance mode of learning. It is also intended for

- Qualified candidates of commerce stream from any recognized board who wish to see their career development.
- Persons who love to spent their quality time with commerce knowledge and want to enrich skills.
- Persons who are not able to pay higher fees in regular mode (Affordable Fee structure).
- Home makers who want to enhance their career.
- Young entrepreneurs who wish to acquire managerial as well as legal skills.
- Banking officials who are engaged with financial aspects.
- Corporate persons who are involved in various business activities.

D. APPROPRIATENESS OF PROGRAMME TO BE CONDUCTED IN OPEN AND DISTANCE LEARNING MODE TO ACQUIRE SPECIFIC SKILLS AND COMPETENCE

Generally, students are admitted in B.Com. on the basis of merit. The merit is prepared on the basis of candidate's performance in higher secondary examination. B.Com. is a very important educational landmark. This is because it leads a student to higher education opportunities in the field of Business and commerce such as ACCA, CA, MBA and M.Com. It is also important because it could lead to entry level jobs in various companies as it is a pure financial and technical degree

Job Areas for B.Com Graduates are: Business Consultancies / Educational Institutes / Industrial Houses / Public Accounting Firms / Policy Planning / Foreign Trade / Banks / Budget Planning / Inventory Control / Merchant Banking / Marketing / Working Capital Management / Treasury and Forex Department / Investment Banking.

E. INSTRUCTIONAL DESIGN:

(i) Programme Formulation:

Proposal from the concerned PG department to commence the programme was placed before Monitoring Committee of the DDE/Syndicate. Then it will be referred to the BOS

concerned for formulation and approval of the syllabus scheme pattern, time allotment for each paper, marks allotment, scheme of examination etc., then it was placed in the Faculty meeting and then Academic Council (the highest body) of the University for its approval. After approval by both the bodies, the programme was introduced. The academic advisory body of DDE refers the matter to the concerned subject/parent department council for preparation of study material. The concern subject faculty will coordinate with the DDE and the department council, as he/she is on the member in it. Workshops for preparing study material in SLM mode are regularly conducted (with the help of IGNOU experts).

- (ii) **Curriculum design:** The Programme is 3 of years duration with annual examinations. The maximum period allowed is 6 years (double the duration). The Programme structure is as below.

Year	Papers	Marks		
		Term End Exams	Continuous Evaluation/I A	Total
First Year	Course 101: Language-I	80	20	100
	Course 102: Language-II	80	20	100
	Course 103: Business Organization and Office Management	80	20	100
	Course 104: Theory and Practice of Banking	80	20	100
	Course 105: Marketing Management	80	20	100
	Course 106: Financial Accounting-I	80	20	100
	Mandatory Course 107: Environmental Science	80	20	100
	Total marks	560	140	700
Second Year	Course 201: Language-I	80	20	100
	Course 202: Language-II	80	20	100
	Course 203: Company Law and Secretarial Practice	80	20	100
	Course 204: Human Resource Management	80	20	100
	Course 205: Fundamentals of Insurance Management	80	20	100
	Course 206: Financial Accounting-II	80	20	100
	Mandatory Course 207: Indian Constitution	80	20	100
	Total marks	560	140	700
Third Year	Course 301: Business Laws	80	20	100
	Course 302: Entrepreneurial Development and SSIs	80	20	100
	Course 303: Principles and Practice of Auditing	80	20	100
	Course 304: Business Statistics	80	20	100
	Course 305: Financial Management	80	20	100
	Course 306: Cost Accounting	80	20	100
	Course 307: Management Accounting	80	20	100
	Course 308: Law and Practice of Income Tax	80	20	100
	Total marks	640	160	800
Total Marks - I, II & III Year		1760	440	2200

(iii) Medium of Instruction:

The medium of instruction is English.

(iv) Detailed syllabi: Given as Appendix-01

(v) Faculty and Supporting Staff Requirement

Full time faculty in regular department will be involved in orientation counseling, and face to face programmes. Such programmes are scheduled during the vacation time of the regular department, which will meet the faculty availability and infrastructure need of ODL Programme. Coordinator of the programme, who is a regular faculty member and the Research and Teaching Assistant (RTA) will be in-charge of the Programme, who will address the day to day academic and learner/student support aspects of the Programme.

Regarding supporting staff, DDE has a separate and well equipped wing/office to take care of all the administration and delivery aspects of ODL Programmes.

There is a separate DDE wing in the Office of the Registrar (Evaluation) for all the evaluation and certification aspects headed by a Deputy/Assistant Registrar.

The DDE and Evaluation wings are fully computerized and technical staff assist in all the activities.

(vi) Instructional Delivery Mechanism

Instructional delivery mechanism is through study materials prepared by the experts in the subjects concerned. Study materials (SLM) are prepared in-house by the faculty of the department and the faculty from sister universities.

The study material provided is the general guide and covers the course content in order the learner understand core content of the course concerned. Learners are advised to make use of the reference books in the list of books provided along with the syllabus.

Contact Programme: There will be a contact programme for a minimum duration of 12 days normally. A minimum of 12 days for instruction by experienced and scholarly faculty will be arranged for each paper. There shall be interaction built around lectures, discussions, individual and group activities. A test will be conducted for the candidates in each paper at the end of the contact programme.

Student support service: Students can interact with the Office/Faculty through e-mails and personal visits. SMS alert facility for the students regarding dissemination of information relating to conduct of PCPs/Orientation Programme and Production file submission deadlines etc. Student Support Service is provided through online mode and grievance handling mechanism is adopted with the help of supporting technical staff. All necessary and relevant information are uploaded in the dedicated website: www.kuvempuuniversitydde.org. Internal Assignments with Guidelines, previous years question papers, notifications timetables and results are available from the website.

F. PROCEDURE FOR ADMISSIONS, CURRICULAM TRANSACTION AND EVALUATION:

As outlined in Section-B, Kuvempu University has a policy to provide opportunity to maximum number of eligible and desirous candidate from all sections of the Society including a class having of low-level of disposable income, rural dwellers, women unskilled men minorities, etc.

(i) Eligibility for the Programme

Candidates who are learned commerce subject in their Pre University programme are eligible for getting the admission. Following candidates are also have the eligibility for getting the admission to B.Com programme-

- Candidates should have passed either Pre University or 12th Standard or equivalent from a recognized board.
- Candidates having academic background in science, commerce and arts stream are eligible to apply for this course.
- Candidates who have passed ITI/JOC (vocational course at any of the recognised institutes within Karnataka are eligible for admission to B.Com.

(ii) Admission Process

- Notification issued by the Directorate of Distance Education (DDE) in Regional and National News papers and in the official website.
- Uploading of the Application by the candidate through Online only.
- Payment of fee through online (various options like net banking etc.) or through banks/post offices using printout of the challan.
- Submission of the printout of the application by the candidate to DDE along with original documents for eligibility, date of birth etc., and along with fee paid receipt.
- Verification of applications- for fulfillment of eligibility criteria (marks cards) documents, fee paid details.
- Approval of the admission and issue of self learning material (Study Materials) to the students.

(iii) Fee Structure

Fee Structure for B.Com. Programme

(as fixed for the academic year 2017-18)

SN	Fee Component	First Year	Second Year	Third Year
Admission Orientation and Other Components				
1	Registration	720	--	--
2	Admission	360	360	300
3	Orientation/ Tuition fee	1320	1320	1100
4	Study materials	1620	1740	1500

5	Liaison	120	120	100
6	IA Books	300	300	250
7	Postage	360	360	300
8	UDF (DDE)	120	120	120
Examination , Certification and Other Components				
9	Examination	1030	1030	1030
10	PPC	--	--	365
11	Convocation	--	--	900
12	UDF (Exams)	--	--	250
TOTAL		5950	5350	6215

Financial Assistance:

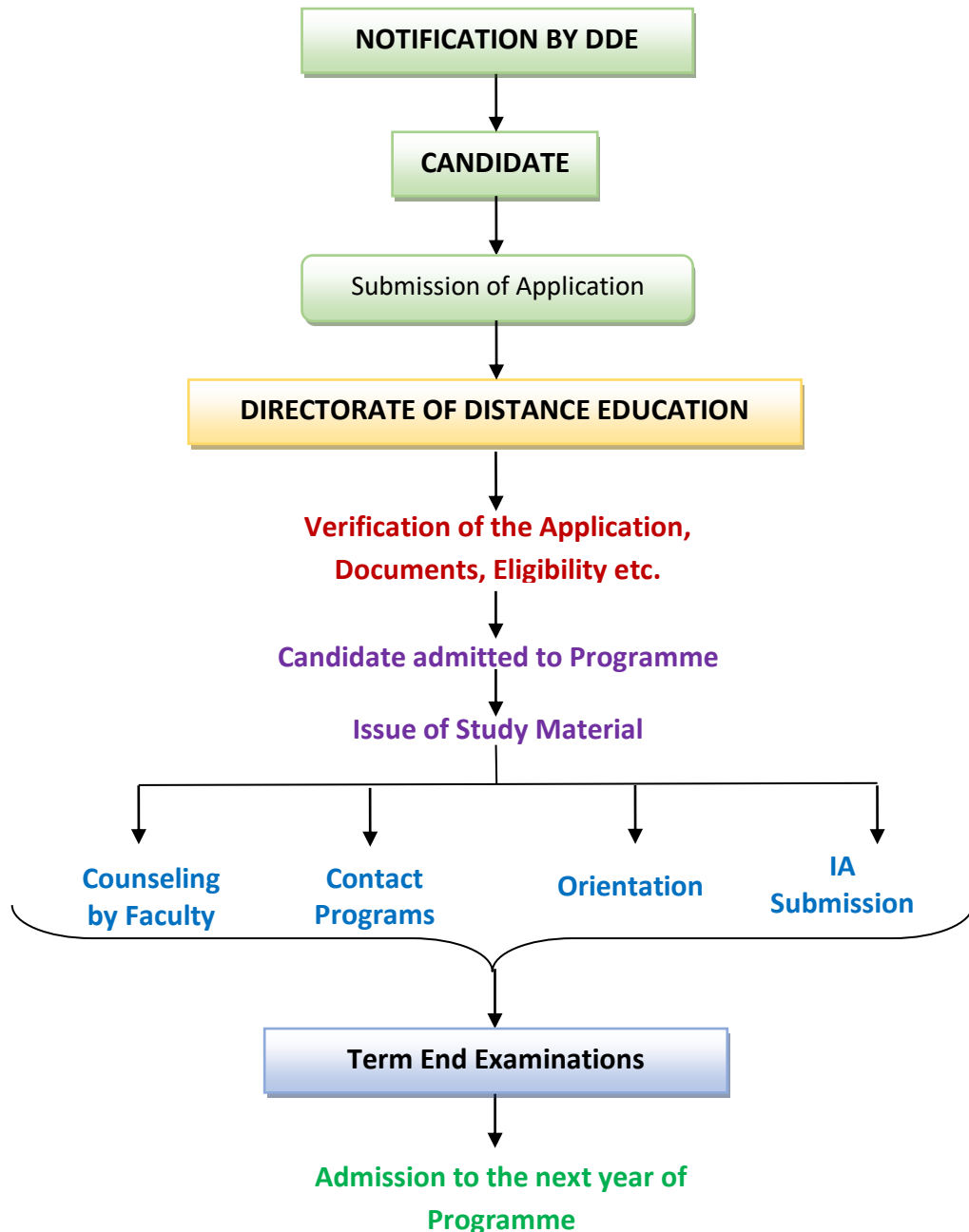
- SC/ST and OBC Students can avail scholarship/fee reimbursement from the concerned State Departments/Agencies
- Fee Concession to Physically Handicap Candidates.
- Fee concession to Employees of the University and their dependents.
- Fee concession to Ex- servicemen.
- Scholarships and education supports extended by various Governmental and Non-Governmental agencies.

(iv) Academic and Activity Planner

Calendar Year-I		
1	Issue of Notification	July / August
2	Commencement of Online Admissions	July / August
3	Last Date for submission of online applications by the students without Late Fee	October 31
4	Last Date for submission of online applications by the students with late fee	December 31
5	Issue of Study Material and Assignment Books (immediately after verification of the applications)	July to December
Calendar Year-II		
6	Issue of assignment topics Commencement of Counseling sessions	December - January
7	Commencement of Face-to-Face (Orientation) Sessions	February –March
8	Completion of all Orientation Sessions	April 30

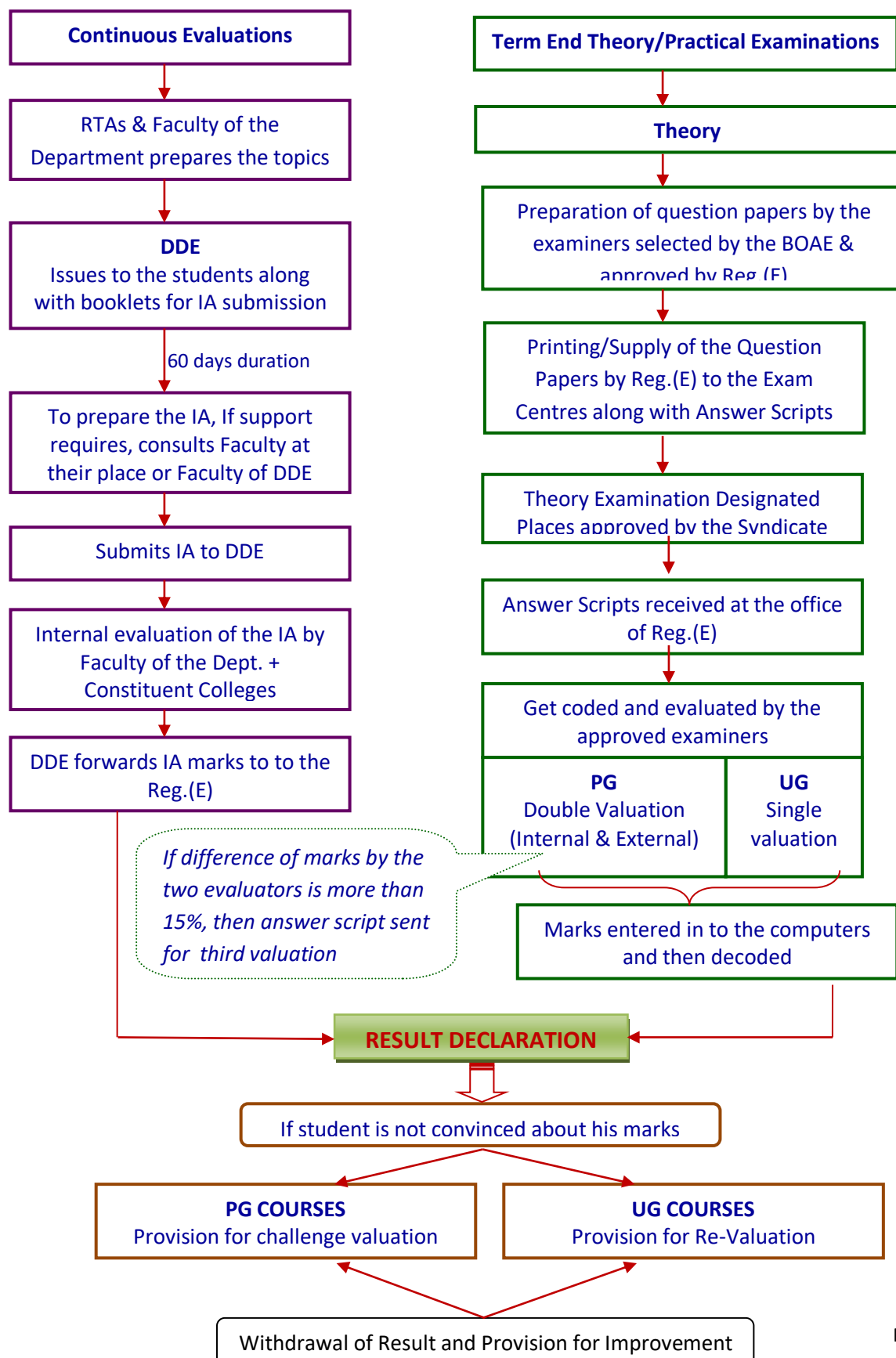
9	Last date for Submission of Internal Assignments/ Project Reports	April 30
10	Tentative date for commencement of Examination.	May / June
11	Declaration of Examination Results	August / September

Generalised Academic Flow Chart for the Distance Mode Learners



(v) Evaluation of Learner Progress

Evaluation Process is given here in the form of Flowchart. This Flowchart is common to all Programme at UG, PG and PG Diploma level offered by the University.



Internal Assessments:

- As a part of continuous assessment the candidates will have to complete assignments in the booklets provided by DDE and submit them to the Directorate of Distance Education within the specified date. The Topics & Instructions for I.A. will be notified in the Students Corner section of the website and also issued to the students directly or through Student Counseling Centres.
- It is mandatory to submit the I.A. in the same year of registration. However, if the candidate failed to take up the theory examination, for any reason, such candidate can submit the I.A. in the next year with prior permission from the DDE.
- All students are expected to complete the above assessments before taking the Term end Examination.
- There is no provision for resubmission of I.A.

Provision for class tests and workout exercises: during Counseling and Face-to-Face (Orientation/Contact) programmes.

(vi) Term End (written) Examination:

Duration: Duration: 3 hours, **Maximum marks:** 80

Questions pattern

Section	Type of Questions	Marks	Total
A	Five out of Three Questions	3x5	15
B	Two questions out of Four	2x10	20
C	Three questions of long answer type out of Five	3x15	45
Total			80

Declaration of class: At the completion of course evaluation (the Programme) the class will be awarded on the basis of the aggregate of marks at both previous and final examinations taken together.

Pass Class : 40% of marks or above but below 50% of marks.

Second class : 50% of marks or above but below 60% of marks.

First Class : 60% of marks or above.

Separate Ranks and Medals are awarded to ODL Learners. Policy for awarding ranks and medals are same as the one followed for the Regular Programme.

Reappearing for Exams: The unsuccessful candidates at the U.G. Examinations of a particular year are required to reappear for those papers/examinations only as per the syllabus of that year. The repeaters are therefore advised to preserve the syllabus and study material until they pass the final year of the course.

Candidates will have to complete all the exams within double the durations of the course (and not the number of attempts). The double the duration is reckoned from the year of registration.

A candidate is permitted to register for the final year examination irrespective of the number of courses failed at the previous theory exams.

(vii) Other Policy/Provisions

Renewal of Registration: Students of II year who have failed to pay the II year programme fee in the respective year are permitted to renew their registration by paying the specified course fee along with registration renewal fee and continue their programme. However they should complete the programme within the maximum permissible period i.e., 6 years.

Bonafide student certificate: Those candidates who require Bonafide Certificate/ Study Certificate can obtain by submitting a written request or a filled in prescribed application form (available from the KUDDE website) along with a fee of Rs. 100/- paid either through Bank Challan or Demand Draft.

Change of Address: Any change in the address of the students should be intimated to the Directorate with a fee of Rs. 100/- paid through a challan of Electronic Transfer. No change of address will be entertained once the students receive their examination hall ticket. The Directorate of Distance Education is not responsible for missing correspondence due to change of address without getting address changed at DDE.

Name Correction: Change of Name, if any required, candidate has to make a written request along with relevant documents as proof of change of name, and by paying specified fee.

Duplicate Registration Card: For issue of duplicate Admission/Registration/ Enrollment card- Rs. 200/- will be charged.

Transfer Certificate: A Transfer Certificate is not required for admission to any of the KUDDE courses. The Directorate will also not issue Transfer Certificate at the time of completion of the course. However, for Lateral Entry admissions a migration and transfer certificate will be required from such students.

Change of Examination Centre: DDE will not entertain any change of exam centre unless there is a proof of change of address and it is permissible.

Discrepancies in Marks cards and certificates: In case of any discrepancies observed in the marks card/ certificates etc., candidates have to bring it to the notice of the Director, DDE through a written request within a period of 3 months from the date of issue of the document.

Miscellaneous: All the original certificates submitted by the candidates in connection with their admission, registration will be returned to them from the Office of the DDE along with the registration certificate. In case any of their certificates are not received back, they must bring the same to the notice of The Director, DDE, Kuvempu University, immediately. The original records will be maintained for a minimum period of three months. If the candidates ask for the originals before three months, their requests will not be entertained.

Preservation of Answer Scripts / IA Scripts: The answer scripts of Theory Exams will be preserved for a maximum duration of 6 months from the date of announcement of results/ revaluation / challenge valuation results. Any query or request for verifications may be submitted, through a written request, within the notified period only.

Similarly, written IA Scripts of the students will be preserved for a period of six months from the date of announcement of the results (First announcement of results). Any discrepancy observed regarding IA marks may be informed to DDE through a written request within three months from the date of issue of results. Later request may not be accepted.

Students are advised to refer the website for notifications regarding preservation of various documents, issued from time to time.

Notwithstanding any conditions mentioned above the University reserves the right to change, alter, and amend any of the above clauses/conditions. In matters of fees for unforeseen issues / certificates/ endorsements the University may fix the amount subject to the existing fee structure or change it from time to time.

Post-Examination Related Issues: For all matters regarding post-examination Certifications - such as, issue of Convocation (Degree) Certificates, Duplicate Marks Cards, Provisional Pass Certificate (PPC), Name Correction, Consolidated Marks Cards, removal of NCL, Academic Transcript, verification of genuineness of Marks Cards and Certificates, and Processing Certificates - enquiries can be made directly at the Office of Registrar (Evaluation). Candidates are informed to contact, for any related information/clarifications, the Helpdesk at the O/o Registrar (Evaluation) by telephone and e-mail ID given in the website.

G. LIBRARY RESOURCES

A well established library facility shall be made available with the support of the university library. In the campus we have modern and well equipped building of library in Kuvempu University offers excellent infrastructure facilities in reading, browsing and reference to the students, teachers and research scholars. The library has kept pace with modernisation by introducing CD ROM data base, internet and e-mail facilities. It is also a nodal centre for INFLIBNET, access is available to 10,000 + e-journals online under the UGC- ninfonet Consortia. There is a well developed digital library and campus network interconnecting all the Post-Graduate departments and offices in the campus.

Further, the DDE will made special effort to upgrade the existing DDE Library exclusively for distance learners with an emphasis on distribution of information and course material online by making use of the state-of-art information and communication technologies.

Library Card: Candidates who are desirous to avail themselves the facilities of Kuvempu University Main Library on the campus will be permitted. They have to obtain a separate Library / ID Card on payment of Rs. 100/- (through Challan of Electronic Transfer). However, no books will be issued to them.

H. COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS

Cost Estimated of the Programme is based on following components
– calculated for an admission of 100 Students:

SN	Component	Estimate in Rupees
1	Study Material Development – Course Writer honorarium, Review vetting, editing, SLM conversion etc	4.86
2	Printing and Distribution of SLM	2.91
3	Publicity, Awareness Information Decimation Programmes *	0.22
4	Conduction of Counselling, Orientation/Face to Face/ Practical Sessions etc.	2.97
5	Student Support Services *	0.45
6	TA/DA Meeting Expenses *	0.07
7	Continuous Evaluation / IA	0.27
8	Examination and Certification	3.05
9	Office Automation/ICT/ Communication Related Infrastructure *	0.14
10	Library*	0.24
11	Staff Salaries/ Remunerations/ Other Honorariums – Teaching, Nan-Teaching/Technical/Supporting *	0.86
12	Office Infrastructure *	0.21
13	Learner Centre Expenses*	0.21
14	Others – Office Contingence, Post/Courier, Vehicle Maintenance, Fee reimbursement and such others. *	0.86

Note: * costs that will be incurred collectively for all the Programmes, but given here are the fractions of the total, considering 100 students admission to the Programme.

I. QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOMES

(a) Organizational Structure, Management and Monitoring Mechanism

The Organizational Structure of the Kuvempu University Directorate of Distance Education (KUDDE) is given below in the form of flowchart.

For the administrative and policy decisions, and reviewing and monitoring of the ODL activities, Kuvempu University has a Monitoring Committee (MC) Chaired by the Honorable Vice-Chancellor. The Registrar, Registrar (Evaluation), Finance Officer, Deans of all the Faculties, Chief Librarian, One Syndicate Member, One Academic Council Member and the Regional Director of the IGNOU, are its members. The Director, DDE is the Organising Member. The operational plans, goals and policies are decided by the MC, and all the decisions and policy matters are placed before the

Monitoring Committee before implementation. The Committee normally meets twice a year to review the ODL Programmes and activities.

Academic Advisory Committee (AAC) of the DDE will review the academic programme performance, content delivery mechanism. Issues regarding course content and syllabi revision of all the Programme offered in ODL mode are discussed and decided in AAC. The Registrar will be the Chairman of the AAC, and Registrar (Evaluation), Chairpersons of all BOSs of the concerned Departments will be the members. The Director/ Deputy Director of the DDE is the Organising Member.

All the major decisions including financial, planning and implementation which are discussed in the MC meeting are placed before the Syndicate of the University and after its approval they will come into force.

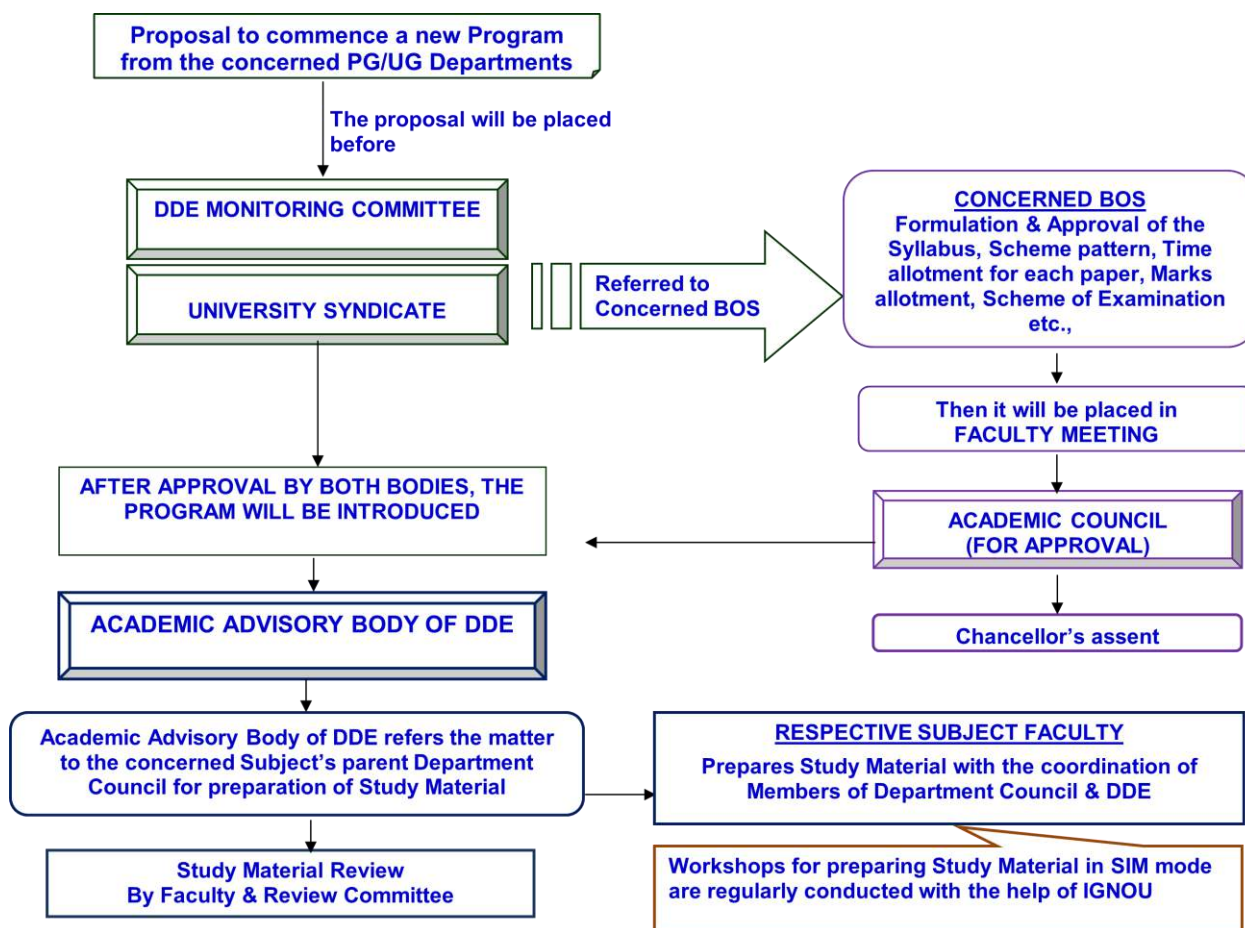
The decisions taken by the AAC are placed through the concerned bodies like, BOS/ Examination wing (for evaluation and certification issues) and finally placed before the Academic Council of the University for its approval.

For the internal quality assurance mechanism there is a Internal Quality Assurance Cell of the University.

(b) Programme Development and Approval Processes.

Proposal from the concerned PG/ UG department to commence a new Programme will be placed before Monitoring Committee of the DDE/ Syndicate. Then it will be referred to the BOS concerned for formulation and approval of the syllabus, programme structure, time allotment for each paper, marks allotment, scheme of examination etc., then it will be placed in the Faculty meeting and then Academic Council for its approval. After approval by both the bodies, the programme will be introduced. The Academic Advisory Body of DDE refers the matter to the concerned Subject's/ parent Department Council for preparation of Study Material. The concern subject Faculty will coordinate with the DDE and the Department Council, as he/ she is one of the member in it. Workshops for preparing Study Material in SIM mode are regularly conducted (with the help of IGNOU experts) and preparation of course material in SIM mode is in progress.

The various steps involved in programme development, approval and implementation are depicted in the flowchart given below.



(c) Programme Monitoring and Review

As a part of the regular monitoring mechanism, feedback from the Learners is obtained at the end of each of the face-to-face programmes - both through discussion and through written feedback form. Feedback form includes mainly three aspects – about appropriateness/ usefulness of learning (study) materials, effectiveness of orientation/ face-to-face programmes and internal assessments/continuous assessment process. Learner can give their opinion, suggestions and complaints, if any, through the feedback form. Issues raised in feedback are addressed at appropriate level.

There is also Student Support Service and Grievance Cell in DDE in order to address the day-to-day issues faced by the Learners. The Research and Teaching Assistants at DDE and the Coordinator in the concerned the subjects are available for the learner support services. These apart, regular meetings of concerned faculty are conducted in order to plan the orientation and practical session's activity.

It is the policy of the KUDDE to make available the expert faculty of the PG Departments/ Colleges (for UG) and experts from the sister universities in the state who are regular faculty in the respective subjects for the ODL programmes. The same is followed for the Learner Support Centres (LSC). Programme delivery/academic activities at the LSC are also monitored from the Headquarter.

DDE is organizing Coordinators Meet every year wherein all the issues related to ODL programmes – academic, examination, learners related and administration are discussed and remedial measures are considered under the ODL framework of the university. During the Meet academic activities/learners' issues at the LSC are also reviewed.

B.Com First Year Syllabus

Course — 101: Kannada (Language)

ಮೊದಲನೆಯ ಬಿ.ಕಾಂ., ಕನ್ನಡ (ಭಾಷಿಕ) ಪಠ್ಯಕ್ರಮದ ಸ್ವರೂಪ	
ಕೋರ್ಸ್ (ಪತ್ರಿಕೆ)-1, ಕನ್ನಡ ಭಾಷಿಕ : ಸಮೀಪ - ಅವಿಪರ ಪಠ್ಯಗಳು	
ಸಂಚಿಕೆ - 1 ಕೊಡುಗನ್ನಡ ಕವಿತೆಗಳು	
ಘಟಕ - 1	ಕೆಂಗಣಿಗಳೆಯಾಟ, ಪ್ರಾರ್ಥನೆ
ಘಟಕ - 2	ಮದಲಿಂಗನ ಕನವೆ, ಕಲ್ಪೆ
ಘಟಕ - 3	ಬೆಳಗು, ತ್ರೀರಾಮನವಮಿ ದಿವಸ
ಘಟಕ - 4	ಮುಂಚೆ ಜಾತಕ, ದೀಪಧಾರಿ
ಘಟಕ - 5	ನನ್ನ ನಾಯ, ಕನ್ನಡ ಪದಗೋಳು
ಘಟಕ - 6	ಮನೆಯಿಂದ ಮನೆಗೆ
ಘಟಕ - 7	ಕುರಿಗಳು ಪಾರ್ ಕುರಿಗಳು, ಪಾವಿರಾಯ ನದಿಗಳು
ಘಟಕ - 8	ಅದುಗೆ ಮನೆಯ ಹುಡುಗಿ, ಜಾಲ
ಸಂಚಿಕೆ - 2 ಸಾಟಕ : ಕೂದ್ರ ಕವ್ಯೆ - ಕುವೆಂಪು	
ಘಟಕ - 1 ಸಾಟಕದ ಇತಿಹಾಸ	
ಘಟಕ - 2	ಸಾಟಕದ ಸ್ವರೂಪ - ಲಕ್ಷಣ
ಘಟಕ - 3	ಸಾಟಕದ ಬಗೆಗಳು, ಕೃತಿ - ಕರ್ತೃ ಪರಿಚಯ
ಘಟಕ - 4	ಸನ್ನಿವೇಶ ಮತ್ತು ಪಾತ್ರ ಚಿತ್ರಣ
ಘಟಕ - 5	ಭಾಷೆ ಮತ್ತು ಶೈಲಿ
ಘಟಕ - 6	ಕೃತಿ ವಿಶ್ಲೇಷಣೆ
ಸಂಚಿಕೆ - 3 : ಕಾದಂಬರಿ : ಬೆಟ್ಟದ ಜೀವ : ಕಿವರಾಮ ಕಾರಂತ	
ಘಟಕ - 1	ಕಾದಂಬರಿ ಇತಿಹಾಸ
ಘಟಕ - 2	ಕಾದಂಬರಿಯ ಸ್ವರೂಪ ಮತ್ತು ಲಕ್ಷಣ
ಘಟಕ - 3	ಕಾದಂಬರಿ ಬಗೆಗಳು, ಕೃತಿ, ಕರ್ತೃ ಪರಿಚಯ
ಘಟಕ - 4	ಸನ್ನಿವೇಶ ಮತ್ತು ಘಟನೆಗಳು
ಘಟಕ - 5	ಪಾತ್ರ ಚಿತ್ರಣ
ಘಟಕ - 6	ಕೃತಿ ವಿಮರ್ಶೆ : ಭಾಷೆ, ಶೈಲಿ, ಸಂವಿಧಾನ ಇತ್ಯಾದಿ
ಸಂಚಿಕೆ - 4 ಅಡಳಿತ ಕನ್ನಡ	
ಘಟಕ - 1	ಅಡಳಿತ ಭಾಷೆಯಾಗಿ ಕನ್ನಡ: ಬೆಳೆದು ಬಂದ ದಾರಿ
ಘಟಕ - 2	ಪತ್ರವ್ಯವಹಾರ ವಿಧಾನ
ಘಟಕ - 3	ವಿವಿಧ ರೀತಿಯ ಅರ್ಜಿ ಸಮೂಹಗಳು
ಘಟಕ - 4	ಇತರ ಸಮೂಹಗಳು (ವಿದಿ, ಜ್ಞಾನ, ಸುತ್ತೋಲೆ ಇತ್ಯಾದಿ)
ಘಟಕ - 5	ಸರ್ಕಾರಿ, ಅರೆಸರ್ಕಾರಿ ಪತ್ರಗಳು
ಘಟಕ - 6	ಅಕ್ಷರ ಪತ್ರಿಕೆ, ಪಾಹೀರಾಕು, ಪತ್ರಿಕಾ ಪ್ರಕಟಣೆ ಇತ್ಯಾದಿ

Course — 101: Hindi (Language)

Kahani Sankalan: Katha Prabhas, Ed. By: Manju Jyotsna Pb. By: Rajkamal Prakashan

Unit-1. Lekak ka pirichay, Lekak ka Vyaktitva aur Krutitva

Unit-2. Kahaniyo ka sarams, kathavastu

Unit-3. Kahaniyo ka Charitra chitran

Unit-4. Kahaniyo ki Sameeksha

Ekanki:Sab Rang, Ed. By: Suresh Chandra Mishra, Pub. By: Lok Bharathi.

- Unit-5.Lekak ka pirichay, Lekak ka Vyaktitva aur Krutitva
Unit-6. Enkankiyo ka sarams,kathavastu
Unit-7. Ekankiyo ka Charitra chitran
Unit-8. Ekankiyo ki Sameeksh

Vyakaran

- Unit-9.Varna,Varnamala,
Unit-10.Shabda,Shabdabhed, Sandhi,Sangnya- Bedh, Sarvanam Bedh, Visheshan Bedh.

Question Pattern:

01. Kahani Pradhan Prashn 04 mein 02 likhana	2X10=20
02) Ekanki Pradhan Prashn 04 mein 02 likhana	2X10=20
03) Sandharbha Sahit 06 mein 04 likhana	4X05=20
04) Vyakaran 06 mein 04 likhana	<u>4X05=20</u>
Total	<u>80</u>

Course — 101: Sanskrit (Language)

I. Poetry, Prose, Grammer & Translation

- A. Poetry:** Raghuvamsa (14th Sargas)
Unit-1. Sarga ka saramsa
B. Prose: Dasakumara Charitam-Visrutacharita
Unit-2 Dasakumara Charitam-Visrutacharita ka parichay
Unit-3Laxmasasuris Bharata Sangraha, Virata parva
C. Grammer:
Unit-4Subantas
Unit-5.Tringantas:Lat,Lit,Lang, Lot, Lrt.Vidhirling Lankaras
Unit-6,Sabantas
Unit-7.Change of Voice

Course — 101: Urdu (Language)

I. Poetry, Prose, Grammer & Translation

- Unit-1Mata-e-Adab(Part-I)
Unit-2Numaida Muktasar Afsana
Unit-3Asnaf-f-adab ka Irthiqha

Course — 102: English (Language)

Block – I : Poetry

- Unit – 1 Chaucer : The Wife of Bath
Unit – 2 Shakespeare : Full Many a Glorious Morning
Unit – 3 Milton : How soon Hath Time
Unit – 4 Pope : Belinda’s Dressing Table
Unit – 5 Gray : Selection from the Elegy
Unit – 6 Wordsworth : Three years she Grew
Unit – 7 Tennyson : Ulysses

Unit – 8 Arnold : Dover Beach

Block - II : Prose

Unit – 9 Bacon : of Studies

Unit – 10 Swift : ‘Yahoo’ extract from Gulliver’s Travels - Book IV Chapter II

Unit – 11 Washington Irving : The Widow and the Son

Unit – 12 Hawthorne : Dr.Heidegger’s Experiment

Unit – 13 Dickens – the Definition of a Horse

Unit – 14 Guy de Maupassant : The Necklace

Block –III: Fiction

Unit - 15 – 24 George Orwell: Animal Farm

Block - IV :Language Component

Unit – 25 Expansion of an Idea (Paragraph Writing on Popular Proverbs and Maxims)

Unit – 26 Comprehension Passage

Unit – 27 Use of Idioms

Unit – 28 Active and Passive Voice

Unit – 29 Synonyms & Antonyms

Unit – 30 One word substitute

Course — 103: Business Organization and Office Management

Course Objective: To acquaint the students with different dimensions of business organizations and principles of office management.

Maximum Marks: 100

Examination Duration: 3 hours

Course Inputs

Unit-1: An Overview of Business Organisations: Introduction; Meaning and Definitions of Business; features of Business: Components of Business: Objectives of Business; Pre-requisites of successful Business: Business and Profession; Organisation - Meaning and Definition; Features of Organisation; Types of Organisations - Line and Staff - Functional - Committee - Project Organisation - Task Forces; and Business Organisation - Meaning and Importance.

Unit-2: Forms of Business Organisations–I: Introduction - Forms of Business Organization; Sole Trading Concern - Meaning, Features, Merits and Demerits; Partnership - Definition and Meaning, Features. Merits and -Demerits; Types of Partnership - General and Limited Partnership; Dissolution of Partnership and Firm – Suitability/ Adoptability; Partnership Deed -Meaning and Contents: Types of Partners - Rights, Duties and Liabilities of Partners.

Unit-3: Forms of Business Organisation-II: Evolution of Company tbrin of Business Organisation - Definition and Meaning, Features. Classification of Companies - on the basis of incorporation, liability of members and on the basis of number of members; Differences between Private and Public Limited Companies: Formation of Company - Stages of Formation.

Unit-4: Forms of Business Organisation–III: (Co-Operatives/ Co-operative Societies and Public Utilities): Introduction; Definition; Principles/Characteristics: Advantages of Co-operatives Societies: Types of Co-operative Societies: Public Utilities -- Introduction, Meaning. Characteristics, Ownership and Management of Public Utilities, and Special Problems of Public Utilities.

Unit-5: Business Combination-I: Introduction; Meaning and Definition of Combination; Causes of Combination; Advantages of Combination: Types of Combination - Horizontal/Parallel Combination. Vertical Sequence Combination, Lateral/Allied Combination, Diagonal/Service Combination. Circular Combination (Mixed Combination); Forms of Business Combinations - Simple Combination and Compound Combination, Simple, Associations, Trade Associations, Trade Unions, Chamber of Commerce (Meaning and Functions), Federations, Pools -Meaning, Types. Advantages and Disadvantages; Cartels - Meaning, Types and Advantages; Partial Consolidation - Combination Trusts; Complete - Consolidation - Strengths and Drawbacks.

Unit-6: Stock Exchanges: Introduction; Meaning and Definition; Features; Functions and Benefits of Stock Exchanges: Procedure of Trading: SEBI --Role and Functions in Stock Market Operation; Online Trading - Procedure: De-mat Account - Meaning - Procedures of Opening and Trading through De-mat Account.

Unit-7: Modern Office and Office Management- An Overview: Introduction, Meaning and Definitions of Office: Traditional and Modern Concepts of Office; Front Office and Back Office; Characteristics, Importance and Functions of Modern Office; Office Management-Meaning and Definitions. Elements and Importance of Office Management, Functions of Office Management: Office Manager – Role, Functions, Qualities, Duties and Responsibilities, Position and Status of Office Manager.

Unit-8: Office Location, Layout and Environment: Office Location - Introduction, Factors for selecting Office Location, Importance of Location; Office Layout - Introduction. Importance and Objectives. Principles of Office Layout, Concept of Open Office and Private Office; Introduction to Office Environment -Meaning of Office Environment and its importance. Internal and External Environment.

Unit-9: Office Communication: Meaning and of Elements of Office Communication; Significance of Communication: Barriers to effective Communication - Overcoming Barriers; Trends in Modern Communication - Usage of Fax. E-mail, Internet, Cell phones. Video Conferencing. Tele-conferencing as means for Office Communication.

Unit -10: Office Automation and Record Maintenance: Office Automation - Meaning, Scope and Feasibility; Advantages of Automation: Usage of Various Modern Office Appliances and Machines in Offices (Telephones. Photo-copy machines, Computers. Cheque Writers, Duplicating Machine. Time Recorders; Computerization of Office Activities- LAN, WAN. Accounting Packages, Pay-roll Accounting. Inventory Statements, Vouchers, invoices, Salary, Maintenance of Records and Accounting books and preparation of Financial Reports, Leave Accounting, Attendance, Internet Based Application of Office Activities; Office Records Management - Introduction, Purpose and Principles of Records Management. Organisation of Records Department. Classification and Indexing of Records. Retention and Disposition of Records. Paperless Office -- Concept - Utilities and Feasibility.

Recommended Books for Reference:

01. V. K. Bhushan. "Business Organisation and Management", Sultan Chand & Sons, New Delhi
02. Shukla, "Business Organisation and Management", Sultan Chand Sons, New Delhi
03. R. K. Chopra "Office Management", Himalaya Publishing House, Mumbai
04. Saksena, "Business Administration and Management". Sahitya Bhawan Publications
05. Singh, B. P and Chopra, "Business Organisation and Management". Dhanpat Rai and Sons
06. P. N. Reddy. "Principles of Business Organisation and Management" Himalaya Publishing House, Mumbai
07. P. N. Reddy and H. R. Appannaiah. "Office Management" Himalaya Publishing House, Mumbai .
08. Dr. S. C. Sahoo "Office Management", Sultan Chand & Sons; New Delhi
09. N. Vinayakam, "Business Organisation". Sultan Chand & Sons. New Delhi
10. R K Sharma and Shashi- K. Gupta. "Business Organisation and Management" Kalyani Publishers
11. Dinakar Pagare, "Principles of Management" Sultan Chand & Sons, New Delhi

Course - 104: Theory and Practice of Banking

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

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit - I: Introduction of Banking: Meaning of Banks. Types of Banks. Role of Banks in India. Structure of Indian Banking Sector: Functions of Commercial Banks, Banking Regulation Act. 1949.

Unit - 2: Types of Bank Accounts and Types of Customers: Savings and Current Accounts and Fixed Deposit Account - Account Opening Procedure. KYC (Know Your Customer) Norms. Pay-in-Slip. Pass Book and its Entries. Special Types of Customers - Minor, Joint Account. Partnership Firm, Private and Public Limited Companies, Non-Trading Concerns. NRI Account. Registered and Unregistered Societies and Clubs, and Precautions to be taken by the Banker while dealing with such Customers.

Unit-3: Reserve Bank of India and Other Banking Institutions: RBI -- Introduction, Its Role as Regulator, Credit Council- Monetary (Fiscal) Policy of RBI; Commercial Banks. Nationalized Banks. Regional Rural Banks and their Functions, NABARD. Co-operative Banks and their Functions.

Unit-4: Loans and Advances: Principles of Sound Lending, Types of Loans and Advances. Overdraft. Cash Credit. Term Loans, Demand Loans. Letter of Credit - their Features. and Non-performing Assets.

Unit-5: Customer Services in Banks: Guidelines of RBI regarding Customer Services, Banking Ombudsman Scheme, and Customer Grievances Redressal Cells.

Unit-6: Negotiable Instruments Act, 1881: Definitions of important Terms. Features. Types of Negotiable Instruments - Cheques, Bills of Exchange, Promissory Notes: Crossing of Cheques, Material Alteration. Endorsement. Paying Banker and Collecting Banker - Duties and Statutory Protection.

Unit-7: Banker and Customer Relationship: Definition of important Terms; Debtor and Creditor Relationship, Bankers' Obligations to honour Cheques and to maintain Secrecy; Garnishee Order: Bankers' Rights -General Lien. Right to Set-off, Right of, Appropriation

Unit-8: Technology in Banks: ATM. Internet Banking. E-commerce, Online Banking, Accounting System. Specialized Services of Banks, New Innovative Products and Services, New Age Clearing -Payment and Settlement Systems in Banks, Electronic Clearing Service - MICR Clearing, Core Banking Solutions. Tele Banking.

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, Radhakrishnan 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

Course — 105: Marketing Management

Course Objective: To provide conceptual understanding and the recent developments in the marketing and to inculcate the managerial approach to marketing-related problems.

Maximum Marks: 100

Examination Duration: 3 hours

Course Inputs

Unit-1: Conceptual Framework: Meaning and Definitions of Market. Marketing and Marketing Management; Concepts of Marketing - Production Concept Product Concept, Selling Concept, Marketing Concept, Social Marketing Concept, and Modern Marketing Concept; Significance of Marketing and Marketing Management; Emerging Trends in Indian Marketing Environment; and Social Functions of Marketing.

Unit-2: Marketing Environment: Introduction, Definitions of Environment, Meaning of Marketing Environment, Approaches to Environmental Analysis, Types of Marketing Environment. and Controllable and Uncontrollable Environment.

Unit-3: Market Segmentation: Introduction, Concept of Market Segmentation Definitions of Market Segmentation, Basis of Market Segmentation, and Benefits of Market Segmentation; Strategies for Market. Segmentation.

Unit-4: Consumer Behaviour: Introduction. Definition of Consumer Behaviour, Need for the Study of Consumer Behaviour. Buying Motives, Factors influencing Consumer Behaviour; Maslow's Hierarchy of Needs: and Buyer Decision Process.

Unit-5: Product-related Strategies: Introduction, Meaning of Product. Important Features of a Product, Types of Products, Product Classification, Product Life Cycle-Meaning. Definition, Importance, Stages, and Factors affecting Product Life Cycle; New Product Development; Reasons for the failure of New Product Mix; Branding - Meaning, Definition, Objectives, Essentials and Types of Brands; Functions of Branding, Merits and Demerits of Branding; Packaging - Meaning. Definition, Objectives, Role/Functions of Packaging and essentials of good Packaging; Quality Standards - ISI, AGMARK, ISO-9000.

Unit-6: Promotion: Promotion Mix -Meaning and Definition; Advertising -Meaning, Objectives, Considerations in Media Selection, Advertisement Appeals, Advertisement Budget, Advertisement Copy, Qualities of good Advertisement Copy; Advertising Agencies, Sales Promotion - Purpose and Tools; Personal Selling - Meaning and Process and Publicity.

Unit-7: Pricing Strategy: Introduction, Meaning of Price, Importance of Pricing, Pricing Objectives, Factors affecting the Pricing Decisions, Essentials of sound Pricing, and Pricing Methods; Price Management - Objectives, Procedure, Policies and Strategies, Discounts and Rebates.

Unit-8: Channels of Distribution: Introduction, Meaning and Definitions, Characteristics of Channels of Distribution -Agents, Wholesalers, Retailers, Factors influencing the selection of Channel. and Types of Channels of Distribution; Telemarketing and On-line Marketing.

Unit-9: Consumerism In India and Social Functions of Marketing: Meaning of Consumer, Consumerism and Scope of Consumerism. Consumer Protection, Social Responsibility, and Social Functions of Marketer.

Books Recommended 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. Gupta (S. Chand Publication)
10. Marketing Management: C. B. Memoria (HMH)
11. Marketing Management: B. S. Raman (United Publication)
12. Marketing Management: Arun Kumar ivlinakehi (Vikas Publication)

Course - 106: Financial Accounting –I

Course Objective: To acquaint the students with the basic principles and procedure of Financial Accounting.

Maximum Marks: 100

Examination Duration: 3 hours

Course inputs

Unit-1: Accounting: Meaning and Definition of Accounting. Importance of Accounting, Types and Rules of Accounting, 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 Standard - I on Disclosure of Accounting Policies (issued by ASB of ICAI).

Unit-2 : Journal, Ledger and Subsidiary Books: Meaning. of Journal and Journalizing, Principles/ Rules of Journalization, Journalization of Business Transactions; and Preparation of Ledger Accounts; Subsidiary Books including Single Column Cash Book and Triple Column Cash Book.

Unit-3: Trial Balance: Meaning of, and Need for, Trial Balance and its Preparation.

Unit-4: Final Accounts of Sole Proprietorship Concerns, Manufacturing Accounts, Trading Account, Profit and Loss Account and Balance Sheet.

Unit-5: Single Entry System of Book Keeping: Meaning and Ascertainment of Profit or Loss. under Statement of Affairs Method and Conversion Method.

Unit-6: Final Accounts of Non-Trading Concerns: Principles and Procedure of Final Accounts of Non-Trading Concerns, and Problems thereon.

Unit-7: Consignment Accounts: Meaning of Consignment; Consignment Vs Sales; Proforma Invoice, Account Sales, Types of Commission, Goods sent on at Cost and at Invoice Price; Valuation of Consignment Stock, Treatment of Normal and Abnormal Loss; Journal Entries and Ledger Accounts in the Books of both the Consigner and Consignee (including Memorandum Method).

Unit-8 : Joint Ventures: Meaning and purpose of Joint Ventures, joint Ventures Vs 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 Venturer.

Unit-9: Depreciation: Meaning and Causes, Methods of Computing and Charging Depreciation - Straight Line Method and Reducing Balance Method.

Unit-10: Bank Reconciliation Statement: Meaning of Bank Reconciliation Statement, Reasons for the differences in the two balances viz., balances as per Cash Book and Pass Book, and Preparation of Bank Reconciliation Statement.

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 (HPH)
08. Accounting Theory: L. S. Porwal (TMH)
09. Accounting: Jawaharalal (S Chand and Co.,)
10. Accounting Principles: Robert Anthony and James Reece

Mandatory Course 107: Environmental Studies

Unit 1: The multidisciplinary nature of environmental studies-

Definition, scope and importance. Need for public awareness.

Unit 2: Natural Resources

Renewable and non-renewable resources: Natural resources and associated problems.

(a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

(b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

(e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: (a). Forest ecosystem (b). Grassland ecosystem (c). Desert ecosystem (d). Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries).

Unit 4: Biodiversity and its conservation

Introduction–Definition: genetic species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values. Biodiversity at global, national and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 5: Environmental Pollution

Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution. Solid waste management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution. Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

Unit 6: Social Issues and the Environment

From unsustainable to sustainable development. Urban problems and related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions, Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies., wasteland reclamation. Consumerism and waste products. Environmental Protection Act, Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act. Wildlife Protection Act, Forest Conservation Act. Issues involved in enforcement of environmental legislation, Public awareness.

Unit 7: Human Population and the Environment

Population growth, variation among nations. Population explosion – Family Welfare Programmes. Environment and human health. Human Rights. Value Education. HIV / AIDS. Women and Child Welfare. Role of Information Technology in Environment and Human Health. Case Studies.

Unit 8: Field Work

Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural. Study of common plants, insects, birds. Study of simple ecosystems-pond, river, hill slopes, etc.

B.Com Second Year Syllabus

Course — 201: Kannada (Language)

ಎರಡನೆಯ ಬಿ.ಕಾಂ., ಕನ್ನಡ (ಭಾಷಿಕ) ಪಠ್ಯಕ್ರಮದ ಸ್ವರೂಪ
ಕೋರ್ಸ್ (ಪತ್ರಿಕ) - 201: ಕನ್ನಡ ಭಾಷಿಕ : ಸಮೀಪದ ಪಠ್ಯಗಳು ಮತ್ತು ವಾಣಿಜ್ಯ ಕನ್ನಡ

ಸಂಚಿಕೆ - 1 ಪ್ರಾಚೀನ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗಗಳು (ಹಳಗನ್ನಡ ಮತ್ತು ನಡುಗನ್ನಡ)

ಘಟಕ - 1	ಭೀಷ್ಮ ಪಟ್ಟಾಭಿಷೇಕ (ಪಂಪ)
ಘಟಕ - 2	ಸೀತಾವಹರಣ (ನಾಗಚಂದ್ರ)
ಘಟಕ - 3	ಮೊದಲ ಅವತಾರ (ಜನ್ನ)
ಘಟಕ - 4	ಬಸವಣ್ಣನ ವಚನಗಳು
ಘಟಕ - 5	ಅಕ್ಕನ ವಚನಗಳು
ಘಟಕ - 6	ರಘು-ಕರ್ಣರ ಸಂವಾದ (ಕುಮಾರವ್ಯಾಸ)

ಸಂಚಿಕೆ - 2 ಪ್ರಾಚೀನ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗಗಳು ಮತ್ತು ಆಧುನಿಕ ಕನ್ನಡ ನಾಟಕ : ತೊಘಲಾಲ್ - ಗಿರೀಶ್

ಘಟಕ - 1	ದಾಸರ ಕೀರ್ತಿಗಳು (ಪ್ರರಂದರದಾಸ, ಕನಕದಾಸ)
ಘಟಕ - 2	ಜನವದ ಗೀತೆಗಳು
ಘಟಕ - 3	ಐತಿಹಾಸಿಕ ನಾಟಕದ ಹಿನ್ನೆಲೆ
ಘಟಕ - 4	ತೊಘಲಾಲ್ ನಾಟಕದ ವರಿಚಯ
ಘಟಕ - 5	ತೊಘಲಾಲ್ ನಾಟಕದ ಸನ್ನಿವೇಶ ಮತ್ತು ಪಾತ್ರ ಚಿತ್ರಣ
ಘಟಕ - 6	ತೊಘಲಾಲ್ ನಾಟಕದ ವಿಮರ್ಶೆ

ಸಂಚಿಕೆ - 3 ವಾಣಿಜ್ಯ ಕನ್ನಡ ಭಾಗ - 1

ಘಟಕ - 1	ವಾಣಿಜ್ಯ ಕನ್ನಡ ಎಂದರೇನು?
ಘಟಕ - 2	ವಾಣಿಜ್ಯ ಪತ್ರ ವ್ಯವಹಾರ
ಘಟಕ - 3	ಖರೀದಿ ಮತ್ತು ಮಾರಾಟ ಪತ್ರಗಳು
ಘಟಕ - 4	ಆಕ್ಷೇಪಣೆ ಪತ್ರಗಳು
ಘಟಕ - 5	ದೂರ ಮತ್ತು ವಿಚಾರಣೆ ಪತ್ರಗಳು
ಘಟಕ - 6	ಬ್ಯಾಂಕ್ ವ್ಯವಹಾರ ಪತ್ರಗಳು

ಸಂಚಿಕೆ - 4 ವಾಣಿಜ್ಯ ಕನ್ನಡ ಭಾಗ - 2

ಘಟಕ - 1	ಪಾಲಕೋರಿಕೆ ಮತ್ತು ಕಂಪನಿ ಕಾರ್ಯನಿರ್ವಹಣೆ ವ್ಯವಹಾರ ಪತ್ರಗಳು
ಘಟಕ - 2	ನೇಮಕಾತಿ ಪತ್ರಗಳು
ಘಟಕ - 3	ವಿಮೆ ಪತ್ರಗಳು
ಘಟಕ - 4	ವಾಣಿಜ್ಯ ವರದಿಗಳು
ಘಟಕ - 5	ವಾಣಿಜ್ಯ ಸುತ್ತೋಲೆಗಳು
ಘಟಕ - 6	ಪ್ರಬಂಧ ರಚನೆ ಮತ್ತು ಸಂಕ್ಷೇಪ ಲೇಖನ

Course — 201: Hindi (Language)

A. Upanyas Aapka Bhanti Ed. By: Mannu bhandari, Pb. By: Rhadha Krishna Prakashan

- Unit-1. Mannu Bhandari ka Vyaktitva aur Krutitva
- Unit-2. Hindi Upanyas sayitya me Mannu Bhandari ka sthan
- Unit-3. Aap ka bhanti ka saar
- Unit-4. Aap ka bhanti ke pramuk patro ka chitran
- Unit-5. Unit-3. Aap ka bhanti ka vivechan

B. Prayojanmulak Hindi

- Unit-6. Samividhan Mein Hind, Raja Bhasha,
- Unit-7. Rastra Bhasha evam Sampark Bhasaha,
- Unit-8. Tippani, Aalekhan,
- Unit-9. Vanijya evam Prashasanik Patra Vyavahar,
- Unit-10. Anuvad- Hindi to Kannada/English, Kannada/English to Hindi

Question Pattern:

01. Upanyas se Pradhan Prashn 04 mein 02 likhana	02X10=20
02) Prayojanmulak Hindi Prashn 04 mein 02 likhana	02X10=20
03) Vanijya and Sarkari Patra 04 mein 02 likhana	02X10=20
04) Vanijya Nibandh	01X10=10
05) Anuwad Hindi to Kannada/English and Kannada/English to Hindi	02X05=10
Total	80

Course — 201: Sanskrit (Language)

II. Drama and Campu

Drama: Nagamandala of Sriharsha

- Unit-1. Sriharsha Ka vyaktitva evam krutitva
- Unit-2. Natako ka tatva aur Nagamandala
- Unit-3. Nagamandala natak ka Charitra chitran

Sundara Kanda of Champu Ramayana

Unit-4.Sundara kanda ka parichay

Unit-5.Champu Ramayana aur Sundarakanda

Grammar:

Unit-6. Samasa

Unit-7. Kradanta and Taddhita

Unit-8. Nijanta and Sannanta forms

Unit-9. Karakas.

Unit-10. Translation from English to Sanskrit

Reference Books

- 1.History of Sanskrit: A.B. Keith
- 2.Sanskrit Drama: A.B. Keith
- 3.Indian Kavya Literature: A.K Warder
- 4.Raghuvamsa: M.R. Kale
- 5.Nagamandala: M.R.Kale
- 6.Champu Ramayana: Chowkhamba Series

Course — 201: Urdu (Language)

Title : Business Correspondence, Prose, Poetry & Pen Portriate

- 1) Karobari Hurer, Academy
Khat-o-Kitabat, By Md. Khaleel Ahamed Ibne Muqdoom
Bangalore
- 2) Intekhab-e-Adab Part II Maktaba Raffia-e-Aam
Gulbarga
- 3) Muntakhab Khake, By S.M. Aqeel
Bombay Book House
Shimoga

Course — 202: English (Language)

Block I Introduction to the use of English for Commercial Purposes

Unit – 1 Face to Face interaction – Spoken English

Unit – 2 Distance Communication – Written English

Unit – 3 Commercial Correspondence

Unit – 4 Complaints

Unit – 5&6 Bank Correspondence

Block II Prose

Unit 7 to 10 The Power of Prose: Published by Prasaranga, Manasagangothri, Mysore

Block III Drama

Unit 11 to 15 Shakespeare : Julius Ceasar – (For Non-Detailed Study)

Block IV

Unit – 16 Employment

Unit – 17 Business Circulars

Unit – 18 Reports

Unit – 19 Essays

Course — 203: Company Law and Secretarial Practice

Course Objectives: To familiarize the students with the Provisions of Company Law with the role of Company Secretaries.

Maximum Marks: 100

Examination Duration: 3 hours

Course Inputs

Unit-1: Company and Company Law: Company -- Definition, Characteristics; and Kinds of Companies — Private, Public, Government companies, Statutory Company, Foreign Company, Holding Company, Subsidiary Company, and Licensed Companies; Meaning of Law, Historical background of Company Law, Companies Act, 1956; Objectives of the Companies Act, 1956; Applications of Companies Act, 1956. Administration of Company Law.

Unit-2: Company Secretary: Company Secretary - Meaning and Definition of Company Secretary, Legal Position — Qualification and Appointment. Duties, Rights and Liabilities of a Company Secretary.

Unit-3: Formation of a Company: Stages involved in Formation Promotion Stage, Incorporation Stage, Subscription stage, and Business Commencement stage: Conversion of Public Company in to Private Company and vice versa, Basic Documents of Companies-Memorandum of Association, Articles of Association. Prospectus - Misleading Prospectus and its Consequences, Statement in Lieu of Prospectus.

Unit-4: Share Capital and Membership of a Company: 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; Share Warrant. Issue of Duplicate Share Certificate, Transfer and Transmission of Shares; and Listing of Shares.

Unit-5: Borrowing Powers of a Company, Dividend and interest: Ultravire borrowings, Fixed vs Floating Charge, Brief note on Mode of Charges, Registration of Charges; Debentures Meaning, Types of Debentures, and Redemption of Debentures; 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-6: Company Management and Meetings: 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 7: Winding-up: Meaning, Modes of Winding up, Official Liquidator -his Rights and Duties, Provisions applicable to every mode of Winding up. Order of Payment of Liabilities.

Books Recommended for Reference

01. Sherlekar, Company law and Secretarial Practice
02. B.S. Raman, Company law and Secretarial Practice
03. Bin Mcknchal, Company law and Secretarial Practice
04. K.D. Basava., Company law and Secretarial Practice
05. Pattan Shetty Company law and Secretarial Practice
06. N.D. Kapoor., Company law and Secretarial Practice
07. M. C. Kuchhal, Company Law and Secretarial Practice
08. Avtar Singh, Indian Company Law
09. N. D. Kapoor. Elements of Company Lay
10. Ramaiah, Guide to Companies Act

Course - 204: Human Resource Management

Objective: The objective of the course is to expose the students to various aspects of human resource management strategies to better management of people in organizations.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit -1: Human Resource Management: Introduction, Meaning, definitions, Nature, Scope, Significance. Objectives, and Functions of HRM. Evolution and Development of HRM, Role of Human Resource Manager. Duties and Responsibilities of Human Resource Manager.

Unit-2 : Human Resource Planning: Introduction. Meaning. Definition, Need and Importance of Human Resource Planning, Objectives of Human Resource Planning, Benefits and Limitations of Human Resource Planning. Process of Human Resource Planning, Factors affecting Human Resource Planning, Requisites and Barriers of Human Resource Planning.

Unit-3: Job Analysis, Description, Specification, and Job Design: Meaning and Definition of important Terminologies, Concepts, Objectives, Contents, Process, Benefits of Job analysis, Description and Specification, Job Design and Methods of Job design.

Unit-4: Recruitment and Selection: Meaning, Need for Recruitment, Objectives of Recruitment, Factors affecting Recruitment. Methods of Recruitment, Techniques and Process of Recruitment. Source of Recruitment. Internal and External Sources of Recruitment, Recruitment Policy ; Selection -Meaning, Steps in Selection Process, Types of Interviews Guidelines tbr Interviews. Placement and Induction.

Unit-5: Training and Development: Meaning, Need for Training, Importance of Training, Objectives of Training. Types and Methods of Training, Benefits of Training, Designing Training Programmes, and Executive Development Programmes.

Unit-6: Performance Appraisal and Compensation: Meaning and Performance Appraisal, Objectives of Performance Appraisal, Methods and Limitations of Performance Appraisals; Meaning of Compensation, Terminologies, Concepts of Wages, Objectives of Compensation, Methods of Compensation, Essentials of good Wage Plan, Factors influencing Compensation, and Incentives Plans of Wage Payment.

Unit-7: Promotion and Transfer: Meaning of Promotion, Purpose of Promotion, Promotion Policy, System of Promotion, Problems with Promotion; Meaning of Transfer, Merits and Demerits of Transfer Procedure/Methods.

Unit-8: Work Environment: Meaning of Work Environment, Fatigue -Implications of Fatigue, Causes and Symptoms of Fatigue, Monotony and Boredom, Factors contributing to Monotony and Boredom; Industrial Accidents, Employees Safety, and Morale.

Unit-9: Human Resource Development: Meaning of HRD, Role of Training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization -on HRM, Problems in relation to Transnational and Multi-Nationals.

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 Beasdwel and Len Holden (Mc Millan Publication)

Course -205: Fundamentals of Insurance Management

Objective: To enable the students to understand the operational parts of different kinds of insurance business.

Examination Duration: 3 hours

Maximum Marks. 100

Course Inputs

Unit-1: Concept of Risk: Meaning and Definitions of Risk, Nature and Types of Risks, Identification. Management and Control of Risks. and Prevention of Risks.

Unit-2: Concept of Insurance: Meaning and Definition of Insurance, Origin and History of Insurance, Scope and Significance of Insurance, Principles of Insurance, Functions of Insurance, Essentials of an Insurance Contract; Basic Concepts - Insurable Interest, Beneficiary, Sum Assured, Insurability. Insured, Insurer, Beneficiary, Premium, Surrender

Value, Grace Period, and Paid up Value; Types of Insurance - Life Insurance, General Insurance, Property Insurance; Marine Insurance, Fire Insurance, Miscellaneous Insurance, Re-Insurance and Double Insurance

Unit-3: Life Insurance: Meaning, Nature, Objectives and Scope of Life Insurance, Important Terms - Nomination, Paid-up Value, Surrender. Value, Assignment, and Insurance Claims; Essential Principles of Life Insurance Contract, Types of Life Insurance Policies - Whole Life Policy, Endowment Policy, Term insurance Policy, Money Back Policy, and Unit Linked Insurance Policy (ULIP).

Unit-4: Fire Insurance: Meaning and Scope of General Insurance; Fire insurance - Meaning and- Scope, Features, Types of Fire Insurance Policies, Fire Claims, and Fire Claim Procedure.

Unit-5: Marine Insurance: Meaning and Scope, Types of Marine Policies, Perils of Sea, Jettison, Marine Claims, and Marine Claim Procedure.

Unit-6: Miscellaneous Insurance: Health Insurance, Cattle Insurance, Crop Insurance, Building Insurance, Third Party Insurance, Burglary Insurance, Personal Accident Insurance, and Motor Vehicle Insurance.

Unit-7: Insurance in India: History of Insurance in India. Growth of Insurance Sector in India, Life Insurance Corporation of India its Growth Profile, Brief -Review of Private Sector Life Insurance Companies in India; Insurance Sector Reforms, and Insurance Regulatory' and Development Authority of India (IRDA).

Unit-8: Insurance Adviser: Who is an Insurance Adviser Agent? Scope of Insurance Profession, Life Insurance Agency as a Social Service.

Books Recommended for Reference

01. M.N. Mishra & S.B. Mishra., Insurance Principles and Practices. S. Chand &. Company Ltd., New Delhi.
02. Goulati C. Neelam., Principles of Insurance Management, Excel Books Publication, New Delhi.
03. Dr. P.K. Gupta., Insurance and Risk Management, Himalaya Publishing House, New Delhi.
04. Dr. P. Periasamy., Principles and Practice of Insurance, Himalaya Publishing House, New Delhi.
05. Dr. Shrikrishna Layman Karve., Principles of Life Insurance, Himalaya Publishing House, New Delhi.
06. Dr. P.K. Gupta., Fundamentals of Insurance, Himalaya Publishing House, New Delhi.
07. Shrinivas Rao., Principles and Practice of Insurance, Sultan Chand & Co., New Delhi.

Course - 206: Financial Accounting – II

Objective: To enable the students to understand the Accounting principles and procedure pertaining to the preparation of relevant accounts for different kinds of business establishments.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Valuation of Shares: Meaning and Need for Valuation, Methods of Valuation of Shares - Net Assets Method, Yield Method and Fair Value Method.

Unit-2: Liquidation of Companies: Meaning, Types and Preparation of Liquidators Final Statements of Account.

Unit-3: Life Insurance Company Accounts: Preparation of Revenue Accounts and Balance Sheet, Calculation of Profit by preparing Valuation Balance Sheet (Vertical Format).

Unit-4: General Insurance Company Accounts: Fire, Accident, and Marine insurance. Preparation of Revenue Account. Profit and Loss Account. and Balance Sheet.

Unit-5: Company Accounts: Preparation of Final Accounts of Joint Stock Companies (Vertical Format) including Publishing and Hotels; Problems on Under writing of Shares and Debentures.

Unit-6: Banking Company Accounts: Preparation of Profit and Loss Account, and Balance Sheet under new Regulations (covering various schedules); Impact of Non-Performing Assets on Banking Business.

Unit-7: Holding Company Accounts including Gross and Chain Holding.

Unit-8: Double Account System: Introduction. Characteristics of Double Accounts, Limitations of Double Account System, Final Accounts of Electricity Supply Companies - Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet.

Unit-9: Under Writing of Shares and Debentures: Meaning, Definition and Types of Underwriting- Open, Pure and Firm Underwriting.

Recommended Books for Reference

01. Accountancy William Pickles
02. Advanced Accountancy (Volume-I): Neon Jerke
03. Advanced Accountancy : S P Iyengar
04. Advanced Accounting: Jain and Narang (Kalyani Publication)
05. Advanced Accounting: M. C. Shukla and T. S. Grewal
06. Advanced Accounting: Shukla, Gupta
07. Corporate Accounting: C. Mohan, Tuneja
08. Corporate Accounting: Dr. K. K. Verma
09. Corporate accounting: Jois and Nasomy
10. Corporate Accounting: R. L. Gupta and M. Radhaswamy
11. Corporate Accounting: S. N. Maheshwari and K Duraipandium
12. Corporate Accounts: J. S. Reddy and A. Murthy
13. Corporate Accounts: S. P. Jain and K. L. Narang
14. Financial Accounting (Volume-II): B. S. Raman
15. Financial Accounting (Volume II): Patil and Koraliali
16. Taxman's Financial Accounting: Ashok Sehgal and Deepak Selva

Mandatory Course- 207: Indian Constitution

Unit I: Spirit of the Constitution

- a. Rules of Law
- b. The Preamble

Unit II: Obligation e State

Directive principles of State Policy

Unit III: System of Governance

Nation of State Under the Constitution (Art-12)

Unit IV: Citizen and the Constitution

- a. Citizenship
- b. Fundamental Rights
- c. Fundamental Duties

Unit: Union Government

- a. President and his Powers and Council of ministers
- b. Parliament
- c. Supreme Court

Unit VI: State Government

- a. Governor and Government Ministers
- b. Legislature
- c. High Court and Subordinate Courts

Unit VII: Local Self Government

- a. Urban Municipalities and Corporations
- b. Rural Panchayat Raj

Unit VIII: Special Provisions Relation to certain classes

(SC/ST's other backward classes and minorities and women and children)

Unit IX: Constitution of the Election

Commission and its Powers and Functions.

B.Com Third Year Syllabus

Course- 301: Business Laws

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

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Law of Contract: Meaning. Definitions. Classification of. Contract. Essential Elements of Contract, Legal Rules relating to Offer and Acceptance. Offer, Acceptance, Consideration.. Capacity of Parties, Free Consent. Legality of Object and Consideration, Discharge of Contract. And Remedies for Breach of Contract.

Unit-2: Bailment and Pledge, and Indemnity and Guarantee: Definition of Bailment and Pledge – Essentials of Bailment and Pledge, Rights and Duties of Bailor and Bailee; Rights and Duties of Pawn or and Pawnee: Definition of Indemnity and Guarantee – Rights and Liabilities of Surety, and Revocation of Contract of Indemnity and Guarantee.

Unit-3: Law of Agency: Meaning, Salient Features of Agency, Appointment and Authority of Agents, Sub-agent, Substituted Agent, Agents' Duties to the Principle, and Revocation of Agency.

Unit-4: Sale of Goods Act, 1930: 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, and Rights of a Buyer.

Unit-5: The India Partnership Act, 1932: Definition and Features of Partnership. Partnership Deed, Types of Partners, Position of Minor in Partnership, Registration and Consequences of Non-registration, Dissolution of Firms and Modes of Dissolution.

Unit-6: Consumer Protection Act, 1986: Objectives; Definitions of Consumer, Goods, Service, Defective Goods, Deficient in Service, Consumer Dispute, Complaint and Complainant; Restrictive and Unfair Trade Practices. Rights of Consumer, Consumer Protection Councils, and Consumer Grievances Redressal Agencies – District Level, State Level and National Level.

Unit-7: Intellectual Property Legislations: 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-8: Right to Information Act and Cyber Law: Law relating to Right to Information – Introduction, Meaning of important Terminologies, and Salient Features of RTI Act; Cyber Law- Introduction, Meaning and Definitions of important Terminologies, Need for and Objectives of Cyber Law and Advantages and Cyber Crimes.

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: Saravanel, Sumathi

Course 302: Entrepreneurial Development and SSIs

Objective: To enable the students to understand the theoretical and practical aspects of Entrepreneurship Development and Small Scale Industries.

Examination Duration: 3 hours
Maximum Marks: 100

Course Inputs

Unit-1: Entrepreneur and Entrepreneurship: Meaning and Definition of Entrepreneur and Entrepreneurship, Characteristics of Entrepreneurs, Types of Entrepreneurs, Functions of an Entrepreneur, Entrepreneur Vs Manager. Entrepreneur Vs Intrapreneur, Characteristics of Entrepreneurship, Role of Entrepreneurship in Economic Development.

Unit- 2: Rural Entrepreneurship: Meaning, Need for Rural Entrepreneurship, Problems of Rural Entrepreneurs, How to Develop Rural Entrepreneurship, NCTOs and Rural Entrepreneurship.

Unit-3: Women Entrepreneurship: Concept. Types, Functions, Factors influencing Women Entrepreneurs, Opportunities for and Support to Women Entrepreneurs; Problems of Women Entrepreneurs and Remedial Measures, -Development of Women Entrepreneurs and Recent Trends

Unit-4: Entrepreneurial Motivation: What is Motivation? Motivation Theories, Motivating Factors, and Achievement Motivation.

Unit-5: Entrepreneurial Development Programmes: Meaning and Definitions of EDPs, Objectives of EDPs, Course Contents and Curriculum of EDPs, and Phases of EDPs.

Unit-6: Project Identification and Formulation: Meaning of Project Report and its Significance, Contents of Project Report, Project Identification. Formulation of Project Report, and General Format of Project Report.

Unit-7: Small - Scale Industries and Problems: Meaning and Definition of SSIs, Role of SSIs in the Economic Development, Objectives and characteristics of SSIs, Sickness in SSIs - Symptoms, Causes and Remedies and Role of Government to Promote SSTs.

Unit-8: Institutional Finance to Entrepreneurs: Commercial Banks, Other Financial Institutions. Industrial Development Bank of India (IDBI), Industrial Finance Corporation of India (IFCI), ICICI, IRBI, LIC, SECs, SIDBI, and EXIM Bank.

Unit-9: Institutional Support to Entrepreneurs: Need for Institutional Support, Institutional Support to Small Entrepreneurs - IFCI, IDBI, SISIS, DICs, KSFC, SIDOs, KSSIDC, TCOs - Objective and Functions of these Institutions.

Unit -10: Taxation Benefits and Government Policy for SSIs: Need for Tax Benefits, Tax Holiday, Depreciation, Rehabilitation and Investment Allowances, Tax Concessions to SSTs In Rural Area and Backward Area, Government Policy for Small Scale Enterprises, Government Support to Small Scale Enterprises during Five-year Plans.

Recommended Books for Reference

01. Entrepreneurship Development, E, Garden and K. Nataraj an (Himalaya Publishing House).

02. Small Scale Industries and Entrepreneurship; Dr, Vasahth 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, Naditnani
06. Entrepreneurship Development and Small Scale Industries. Dr. G. B. Baligar.
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.

Course-305: Financial Management

Objective: To acquaint the students with the fundamental aspects of mobilizing and utilizing financial resources in the business.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Overview of Financial Management: Meaning, Scope. Nature, Objectives. Functions, Financial Planning, Time Value of Money, Discounting and Future Value (Problems).

Unit-2: Financial Decisions: Sources of Finance - Debt, Preference and Equity Capital; Leverages- Financial Leverage, Operating Leverage and Total Leverages (problems); Capital Structure Theories - Cost of Capital and Weighted Average Cost of Capital (Problems).

Unit-3: Capitalization: Meaning, Definitions, Theories of Capitalization- Over-and Under-capitalization, and Capital Gearing (Problems).

Unit-4: Investment Decision: Meaning and Definitions of Capital Budgeting, Process and Basic Principles of Capital Budgeting, Methods of Investment Evaluation-Payback Period, Accounting Rate of Return, and Discounted Cash Flow Techniques -Internal Rate of Return -NPV and Profitability Index and Capital Rationing (Problems).

Unit-5: Dividend Decisions: Dividend Policy; Determinants of Dividend Policy. Types of Dividend Policy, Forms of Dividend, and Dividend Theories (Problems).

Unit-6: Working Capital Management: Concept of and Need for Working Capital, Determinants of Working Capital, Estimations of Working, Capital (Problems).

Unit-7: Cash Management: Meaning and Definitions, Motives and Importance, Factors affecting Cash Balance, Cash Budgeting and Forecasting, and Methods of Cash Forecasting.

Unit-8: Receivables Management: Introduction, Meaning and Need for Receivables Management, Factors influencing the Size of Receivables. Forecasting of Receivables and Cost. Of Credit Sales.

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 anti 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 Publication)
08. Financial Management, Prasanna Chandra (Sultan Chand and Company)
09. Financial Management, Reddy and Appannaiah (Himalaya publishing House)
10. Financial Management, Dr. Alice Mani (Swarm Book House)
11. Financial Management, P. V. Kulakarni

Course - 306: Cost Accounting

Objective: To enable the students to understand and appreciate the fundamentals of Cost Accounting - Elements of Costs and Methods and Systems of Costing and Reconciliation of Income Statements.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Fundamentals of Cost Accounting: Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy; Cost Accounting and Financial Accounting; Objectives Cost Centres and Cost Units, Advantages and Limitations of Cost Accounting; Installation of Costing System; Ideal Costing System; Elements of Cost, Classification of Cost and Methods of Costing.

Unit 2: Material Cost: Introduction, Material Purchase. Centralized and Decentralized Purchase, Functions of Purchase Department, Inventory Control. Classification and Codification; Perpetual Stock-taking, ABC Analysis, VED Analysis; Inventory Levels; Pricing of Issue of Materials – FIFO, LIFO. Simple Average and Weighted Average Price Methods.

Unit-3: Labour Cost: Introduction, Time Keeping and Time hooking. Good Wage System, Methods of Wage Payment -Time Rate, Piece Rate, Premium Bonus Plans - Halsey, Rowan, Taylor, Merrick, Emerson's Efficiency Plan: Wage Sheet, Idle Time, Overtime and Labour Turnover.

Unit-4: Overheads: Meaning and Definitions, Classifications of Overheads. Allocation and Apportionment of Overheads - different Methods, Re-apportionment-different Methods, and Absorption of Overheads -different Methods.

Unit-5: Single or Output Costing: Introduction, Elements of Cost, Preparation of Cost Sheet, Tenders and Quotations.

Unit-6: Job Costing: Introduction, Features, Ascertainment of Job Cost; Contract Costing - Introduction, Features, Recording of Costs of Contracts. Profits on Incomplete Contracts, Work Certified and Work Uncertified, Cost plus Contracts and Escalation Clause.

Unit-6: Process Costing: Introduction, Meaning, Features, Preparation of Process Accounts; Process Losses -Normal Loss and Abnormal Loss, and Abnormal Gain.

Unit-7: Standard Costing: Introduction, Meaning and Definitions, Establishment of Standards, Analysis of Variances, Material Variance-Material Cost Variance, Material Price Variance, Material Quantity Variance; Labour Variance - Labour Cost Variance, Labour Rate or Pay Variance, and Labour Efficiency Variance.

Unit-8: Reconciliation of Cost and Financial Accounts: Introduction, Need for Reconciliation, Reasons for Differences in Profits, Procedures of Reconciliation.

Recommended Books for Reference

01. Cost Accounting (Elements of Cost and Methods of Costing, J.Madegowda (Himalaya Publishing House)
02. Advanced Cost Accounting, rd Edition (2012), J. Madegowda, Himalaya Publishing House, Mumbai.
03. Cost Accounting, S. P. Jain and K. L. Narang
04. Cost Accounting, Nigam and Sharma
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, Jawahar
10. Cost Accounting., B. S. Raman

Course - 307: Management Accounting

Objective: To enable the students to grasp Theoretical and Practical aspects of Management Accounting relevant for business undertakings and managerial decisions.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Management Accounting: Definition and Meaning, Objectives of Management Accounting, Scope. Distinction between Cost Accounting and Management Accounting, and between Financial Accounting and Management Accounting, and Limitations of Management Accounting.

Unit-2: Analysis and Interpretation of Financial Statements: Concept and Nature of Financial Statements, Techniques of Financial Analysis, Comparative Financial Statements, Common Size Financial. Statement and Trend Analysis, and Problems thereon.

Unit-3: Ratio Analysis: Meaning and Definition, Importance and Limitations of Ratio Analysis. Classification and Determination of Ratios — (a) Profitability Ratios — Gross Profit Ratio, Net Profit Ratio, Operating Cost and Profit Ratios, Overall Profitability Ratio and Earnings per Share; (b) Liquid Ratios - Current Ratio and Quick Ratio; (c) Turnover Ratios - Inventory Turnover Ratio, Debtors Turnover Ratio, Debt Collection Period, Creditors Turnover Ratio, Debt Payment Period; (d) Solvency Ratios - Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio; and Problems on all types of Ratios.

Unit-4: Fund Flow Statement: Meaning, Uses and Limitations, Preparation of Funds Flow Statement- Schedule of Changes in Working Capital- Calculation of Funds from Operations- Statement of Sources and Applications of Funds; Problem thereon.

Unit-5: Cash Flow Statement: Meaning, Advantages. Differences between Fund Flow and Cash Flow Analysis, Calculation of Cash from Operations, Preparation of Cash Flow Statement, and Problems thereon.

Unit-6: Budgetary Control: Meaning of Budget, Budgeting and Budgetary Control, Types and Preparation of Budgets- Functional (Sales, Purchase and Production). Cash and Flexible Budgets; Problems thereon, and Limitations of Budgetary Control.

Unit-7: Marginal Costing: Meaning and Definitions of Marginal Cost and Marginal Costing, Characteristics, Advantages and Limitations. Concepts used in Cost Volume Profit Analysis – P/V Ratio, Break Even Analysis, Break Even Point, Break Even Charts, Calculation of Break Even Point, Margin of Safety. Angle of Incidence, Problems on WV Ratio and Break-even Analysis.

Unit-8: Standard Costing and Variance Analysis: Introduction to Standard Costing- Meaning, Definitions. Standard Cost Vs Marginal Cost: Standard Costing Vs Budgetary Control; Advantages and Limitations. Variance Analysis- Meaning, Analysis of Variance - Material Variance, Material Cost Variance, Material Price Variance and Material Usage Variance, Problems thereon; Direct Labour Variance- Labour Cost Variance, Labour Rate Variance and Labour Time Variance, and Problems thereon.

Books Recommended for Reference

01. J. Madegowda., Management Accounting, Himalaya Publishing House, Mumbai
02. J. Madegowda., Advanced Management Accounting, Himalaya Publishing House, Mumbai
03. Dr. S.P. Gupta, Management Accounting, Sahitya Bhavan.
04. Shashi K. Gupta and R.K. Sharma., Management Accounting, Kalyani Publications.
05. M Y. Khan and P.K. Jain, Management Accounting, Tata McGraw Hill.
06. B.S. Raman., Management Accounting, United Publishers.
07. Howard and Brown, Management Accounting, ELBS publications.
08. E. Gorden and N. Jayram., Management Accounting, Himalaya Publishing House, New Delhi.
09. N. Vinayakan and I.B. Sinha., Management Accounting Tools and Techniques, Himalaya Publishing House, Mumbai.

Course - 308: Law and Practice of Income Tax

Objective: To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.

Examination Duration: 3 hours

Maximum Marks: 100

Course Inputs

Unit-1: Introduction to Income Tax Law: Introduction to Income Tax. History of Income Tax, Meaning of Tax, Objectives of Taxation, Types of Taxes-Direct and Indirect Taxes and their Merits- and Demerits; Important Definitions-Income, Assessment, Person, Previous Year, Assessment, Assessment Year, Gross Total Income, Total Income and Agricultural. Income.

Unit-2: Residence and Scope of Total Income: Determination of Residential Status of an Individual and Incidence of Tax, Computation of Total Income of an Individual on the basis of Residential Status. and Exempted Income U/S 10.

Unit-3: Computation of Income from Salary: Meaning and Definition of Salary, Basis of Charge. Profits in lieu of Salary. Allowance. Perquisites and their Valuation; Provident. Fund and their Income Tax Provisions, Retirement Benefits, Gratuity, Computation of Pension, Encashment of Leave Salary. Deduction from Gross Salary; Deduction under Sections 80, 80C, 80D, 80DD, 80E, 80G and 80U.

Unit-4: Computation of Income from House Property: Basis of Charge. Determination of Annual Value, Classification of House Property, Deduction U/S 24.

Unit-5: Computation of Income from Business Profession: Introduction, Business U/S 2(13), Profession U/S 2 (36). Inadmissible Expenses, Admissible Expenses. Computation of Profits and Gains of Business or Profession,

Unit-6: Computation of Capital Gains: Capital Assets, Kinds of Capital Assets, Transfer - Transactions not regarded as Transfer, Exemptions of Capital Gains U/S 54, 54B and 54F; Computation of Income from other Sources, Specific Income and General Income, Deductions U/S 57.

Unit-7: Computation of Total Income and Tax Liability of Individual and Assessment of Firms.

Unit-8: Income Tax Authorities: Filing of Returns and Assessment. Procedures- PAN, TAN, and E Filing.

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 N. 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 Oland 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

**B.Com (Distance Mode, Annual Scheme) Question Paper Pattern
(Effective from 2012-13 academic years)**

01. Maximum Marks per Course: 100 comprising of
a. Year-end Examination: 80 marks, and
b. Internal Assessment: 20 marks
02. Question Paper Pattern for Year-end Examination
d. Maximum Marks: 80 per course
e. Examination Duration: 3 hours
f. Each Question Paper is divided into three Sections viz.. Sections A, Band C
- Section A (3x5=15)**
- Maximum Marks: 15
 - Out of five questions (including three problems in the case of quantitative courses), the student has to answer three questions.
 - Each question carries 5 marks
- Section B (2x10= 20)**
- Maximum Marks: 20
 - Out of four questions (including two problems in the case of quantitative courses), the student has to answer two questions.
 - Each question carries 10 marks
- Section C (3x15= 45)**
- Maximum Marks: 45
 - Out of five questions (including three problems in the case of quantitative courses), the student has to answer three questions.
 - Each question carries 15 marks
03. Non-programmable Calculators, Present Value Table a Mathematical Tables are allowed.
04. For 20 internal assessment marks, one test for 10 marks shall be conducted on the last day of Contact Programme and for another 10 marks, the students have to write an assignment on a topic. Course Co-ordinator shall give a topic each year after obtaining the same from those who prepared the Study Material.