

RANI CHANNAMMA UNIVERSITY BELAGAVI



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

2nd YEAR

(IV SEMESTER)

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

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of III & IV Semester

w. e. f. Academic year 2016-17

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

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

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

1. English

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

Text Book: *Invisible Man* by H.G. Wells (Roopa Publications, New Delhi)

Grammar and Composition

- 1) Misspell words (Pair of words)
- 2) Organizing a written composition
- 3) Expansion of outlines into a story
- 4) A) Letters to News paper editors
B) Letters of complaint to the concerned authorities

Pattern of Question Paper

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

- | | |
|--|----------|
| 1) Objective type questions on the novel | 10X1= 10 |
| 2) Comprehension Questions on the novel
(Answer in a sentence or Two) | 5X2=10 |
| 3) Essay type question on the novel (one out of two) | 1X10 =10 |
| 4) Essay type question on the novel (one out of two) | 1X10=10 |
| 5) Short Notes on the novel (two out of four) | 2X5=10 |
| 6) A) Misspell words (Choosing a Correct Spelt word) | 5X1= 05 |
| B) Orgnising a written composition | 5X1= 05 |
| 7) Expansion of outlines into a story | 10 |
| 8) A) Letters to News paper editors | 1X5= 05 |
| B) Letters of complaint to the concerned authorities | 1X5=05 |

80

ಸಾಹಿತ್ಯ ಸ್ಪಂದನ-೪

ಬಿ.ಕಾಂ. ತರಗತಿಗಳಿಗೆ ನಾಲ್ಕನೆಯ ಸೆಮಿಸ್ಟರ್

ಆವಶ್ಯಕ ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ

ಪದ್ಯ ಭಾಗ

- | | |
|-----------------------|---------------------------|
| ೧. ವಚನಗಳು | -ಅಂಬಿಗರ ಚೌಡಯ್ಯ |
| ೨. ವ್ಯಾಪಾರದ ಮಹತ್ವ | -ಸರ್ವಜ್ಞ |
| ೩. ಋಣವೆಂಬ ಪಾತಕವು | -ಪುರಂದರದಾಸ |
| ೪. ಕಂಸಶಿಲೆ | -ಕುವೆಂಪು |
| ೫. ಕಣವಿ ಸುನೀತಗಳು | -ಡಾ. ಚೆನ್ನವೀರ ಕಣವಿ |
| ೬. ಮಗು ಮತ್ತು ಹಣ್ಣುಗಳು | -ಡಾ. ಎಚ್. ಎಸ್. ಶಿವಪ್ರಕಾಶ್ |
| ೭. ಗೃಹಿಣಿ ಗೀತೆ | -ಪ್ರತಿಭಾ ನಂದಕುಮಾರ |
| ೮. ಬಾಲ ಜಂಗಮ ಬಂದವನೆ | -ಡಾ. ವಡ್ಡೆಗೆರೆ ನಾಗರಾಜಯ್ಯ |

ಗದ್ಯ ಭಾಗ

- | | |
|--|--|
| ೯. ಪ್ರೀತಿ ಒಂದು ಕಲೆಯೇ? | -ಮೂಲ: ಎರಿಕ್ ಫ್ರಾಂ |
| | -ಕನ್ನಡಕ್ಕೆ: ಕೆ.ವಿ. ನಾರಾಯಣ ಮತ್ತು -ಎಚ್. ಎಸ್. ರಾಘವೇಂದ್ರರಾವ್ |
| ೧೦. ಹಬ್ಬ ಮತ್ತು ಜಾತ್ರೆ | -ತುಂಬಾಡಿ ರಾಮಯ್ಯ |
| ೧೧. ಒಳ್ಳೆ ಸಮಯ ಒಳ್ಳೆ ಸಮಯ ಕೊಳ್ಳೆ ಸಮಯವೂ.....-ವೈದೇಹಿ | |
| ೧೨. ನಮ್ಮ ಮುದ್ದಿನ ನಾಯಿಗಳು | -ರಾಜೇಶ್ವರಿ ತೇಜಸ್ವಿ |
| ೧೩. ಶಿವಾಪುರಕ್ಕೊಂದು ಪ್ರವಾಸ | -ಆರ್. ತಾರಿಣಿ ಶುಭದಾಯಿನಿ |
| ೧೪. ಬಾಳೆಯ ಕಂಬ | -ಡಾ. ಬಸು ಬೇವಿನಗಿಡದ |
| ೧೫. ಬಾಡಿಗೆ ದೇವರು | -ಡಾ. ಹೆಬ್ಬಾಲೆ ಕೆ. ನಾಗೇಶ್ |
| ೧೬. ನನ್ನ ಬದುಕಿನ ಹಾಡು | -ಡಾ. ಗಂಗೂಬಾಯಿ ಹಾನಗಲ್ |

3. Hindi

B.Com. IVth Semester

Basic: Hindi

- 1) Examination : a) One Paper carrying 80 Marks and 3 hours of Duration.
b) Internal Assessment Marks 20
- 2) Teaching : 5 hours per week
- 3) Course : 1) Collection of Short Stories
2) General Essays.
- 4) Distribution of Marks

I	Objective type Questions 10/14	10 Marks
II	Annotations from Collection of Short Stories 2/4	10 Marks
III	General questions based on Collection of Short Stories 2/4	30 Marks
IV	Short Notes on Collection of Short Stories 3/5	15 Marks
V	General Essay with Options 1/3	15 Marks
	Total	80 Marks
	Internal Assessment	20 Marks
	Total	100 Marks

Text Books-

- 1) Collection of Collection of Short Stories

Marks : 65

कथा मंजर प न के लए (मचंद से मह प संह तक)

संपादक : मह कुल ठ

राजपाल ए ड स ज

१५९०, मदरसा रोड, क मीर गेट

नई द ल - ११०००६

- 2) **General Essays** (नबंध रचना)

Marks : 15

Reference Books

1. साठो तर ह द कहानी म पा और च र च ण : राम साद
2. ह द कहानय म दं द: सुमन महरो ।
3. आज क कहानी : वजय मोहन संह
4. ह द कहानी का वकास : देवेश ठाकूर
5. नई कहानी म आधु नकता का बोध : साधना शाह
6. ह द कहानी का श प - वधान : राधेशाम गु त
7. ठ ल लत नबंध : कृ ण बहार म
8. आकलन और समी ा : संसार चंद
9. नार : अ भ य त और ववेक : पु पावती खेतान

4. Marathi

**B.Com
Semester IV
Basic Marathi**

Course: Literary from: Autobiography

Text: Aai Samjun Gethana : Uttam Kamble

Lokwangamaya gruh, Mumbai.

5. Urdu

B.Com IV Semester Urdu Basic (MIL)

Paper IV: Prose, Poetry & Business Correspondence

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

Prescribed Text books

I. KAYANATE-ADAB

(Detailed Text)

(VOL-I Part 2 Prose & Poetry)

Ed By: M.N. Sayeed

Pub By: Hameem Publishers

3, First Floor Lal Masjid

Building A street

Shivaji Nagar

Bangalore- 560051

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

(Page No. 86 – 99 only)

By: Khaleel Ahmed Ibn-Makhdoom

Pub By: Hareer Academy,

Bangalore-560098

SCHEME OF EXAMINATION (III & IV SEMESTER)

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

a) Each paper of 100 marks shall carry 20 marks Internal Assessment, 4+10 shall for I.A Test and remaining 3+3 shall be for home assignment and attendance respectively

b) In each paper 2 tests shall be conducted for the award of I.A marks. First test of one hour duration for maximum 20 marks reduced to 4 marks shall be conducted in 8th week. Second test

in 12th week of respective semester of 80 marks and of 3 hours duration then reduced to ten marks.

The question paper shall be broadly based on the following pattern (III & IV semester)

- Q. No. 1: Multiple choice questions from both the texts
(10 out of 10) $10 \times 1 = 10$
- Q. No. 2: Essay type questions on Prose
(1 out of 2) $1 \times 10 = 10$
- Q. No. 3: Reference to Context
(4 out of 6) $4 \times 2.5 = 10$
- Q. No. 4: Summary of Poem
(1 out of 3) $1 \times 10 = 10$
- Q. No. 5: Appreciation of verses (Gazals)
(4 out of 6) $4 \times 2.5 = 10$

Non-Detailed Text

- Q. No. 6: Essay type questions
(2 out of 4) $2 \times 10 = 20$
- Q. No.7: Letter writing
(1 out of 2)
(From the text only) $1 \times 10 = 10$

6. Samskrit

Bsc Part -II		
Basic - Samskrit		
Fourth Semester		
Teaching Hours	:	5 Hours per week
Exam Marks	:	80+20=100 of 3 hours Duration
Text : स्वप्नवासवदत्तम् K. U. Dharwad Publication Pavate Nagar Dharwad - 3		
1.	स्वप्नवासवदत्तम्	: 70 Marks
2.	व्याकरणम् (सर्वनामशब्दाः)	: 10 Marks
3.	Internal Assessment	: 20 Marks
	1. Internal Test - 14 2. Assignment, Class Records Skill - Development - 06	
	Total	100 Marks

Bsc Part -II

Basic - Samskrit

Question Paper Pattern

Fourth Semester

1.	New type questions / select the correct answer (any ten out of twelve)	10 Marks
2.	Translate & explain (any three out of five)	18 Marks
3.	Explain with reference to context (any four out of six)	16 Marks
4.	Critical notes (any two out of four)	14 Marks
5.	Answer the following questions (with internal choice)	12 Marks
6.	Grammar (Recognize the pronouns forms)	10 Marks
	Total	80 Marks

7. Arabic

SYLLABUS OF ARABIC SUBJECT BCom. Fourth Semester Arabic Basic

Paper : Prose, Poetry and History of Arabic Literature

Scheme of teaching : 5 hours per week

Prescribed Text Books

1. Al Qiraatur Raashida part I (Prose)

By: Abul Hasan Ali Nadvi

Pub.By: Nadvatul Ulama Lucknow (u.p)

Following Lessons

(1) As Sa-atu. (2) Al Futooru. (3) Al Amanatu. (4) AS Saidu.

(5) Madubatun (6) Birrul Walidaini. (7) Fazeelatush-Shugli

2. Qaseeda-e-Burdah (Poetry)

By: Imam Boosary

Pub.By: Azeem Book Depo Deoband (u.p)

Chapter No.10.

3. Mukhtasar Tareekh-e- Adabiyat-e-Arabi

By: Dr. syedAbul Fazl

Pub.By: Deccan Traders Book Seller
& Publisher 23-2-378, Moghalpura, Hyderabad.

Chapter No.III 3rd & 4th period (daur)

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

Suratul Humazah

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

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

		80

8.Persain

B.Sc. 4th Semester

Basic Persian

Teaching Hours : 5 Hourse per Week

Modern Prose

1. Prescribed text book

Following portion only

Maruf-E-Iran

Textbook

Shukhan-E-Naw(Part-II) by Manzoor Ahmed Khan

Pub:-Educational book house Aligarh.

2. Prescribed textbook

Following portion only

Manzumat-e-Aqlaque

Textbook

Shukhan-E-Naw(Part-I) by Dr.Gulam Sarwar Muslim University.

Pub:-Educational book house Aligarh.

Scheme of Examination

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

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

Scheme of Examination

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

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

B. Com IV Semester

4.1 FINANCIAL MANGEMENT

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To enrich the students' knowledge on importance of Finance in business.

Units	Topics	No of periods
I	INTRODUCTION: Basics of Finance- Financial Management- Meaning-Definitions- Functions-Objectives- viz. Profit maximization and Wealth maximization- Calculation of NPV i.e. application of Discounting Technique & other objectives-Finance decisions (four)-Factors influencing financial decisions (Internal & External) - Responsibilities of finance manager towards various stakeholders.	10
II	CAPITALIZATION: Meaning and Definition- Theories (Cost and Earnings)- Causes- Effects- Remedies of Over-capitalization and Under-capitalization- Fair Capitalization-Features- Determination of capitalization status (Problems based on BV and RV)	10
III	CAPITAL STRUCTURE AND LEVERAGE: Capital Structure- Meaning and Definition- Determination of capital mix based on EPS- Point of Indifference (only Debt and Equity mix) Leverage- Meaning- Computation of three types of leverages.	10
IV	COST OF CAPITAL: Cost of Capital- Meaning- Computation of specific costs i.e. Cost of debt, Cost of Preferred Stock, Cost of Equity, and Cost of Retained Earnings and Weighted Average Cost of Capital (WACC).	10
V	WORKING CAPITAL: Working Capital- Meaning- Factors- Types- Estimation of working capital on basis of Current Assets and Current Liabilities.	10

SKILL DEVELOPMENT:

1. Calculations on superiority of wealth maximization.
2. Activities regarding determination of Capitalization Status of business firm.
3. Activities on raising of funds based on cost of capital.
4. Preparation of chart showing the working capital requirement of firm .

SUGGESTED REFERENCE:

1. Principles of Financial Management: S.K. Gupta, R.K Sharma & Neeti Gupta, Kalyani publications New Delhi.
2. Principles of Financial Management: Maheshwari S.N, S.Chand & Sons, New Delhi.
3. Financial Management : Khan and Jain , TMH New Delhi
4. Financial Management: Reddy and Appannaiahya, Himalaya Publications, Mumbai.
5. Financial Management: Kulkarni & Satyaprasad, Himalaya Publications, Mumbai.
6. Financial Management: Dr.R. M. Patil & Prof. Jalawadi
7. Financial Management: Dr R V Diwan and Dr R G Allagi
8. Financial Management: Dr.G.B.Baligar, Ashok Prakashan, Hubli.
9. Financial Management by R M Patil & Jalanadi

4.2 MODERN BUSINESS LAW

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES To acquaint the student with Business Laws and its interpretation and help them to apply basic principles of Business Laws to solve practical problems.

Units	Topics	No of periods
I	Law of Contract 1872: Meaning, definitions and essentials of Contract, Classification. – Meaning and essentials of offer and acceptance, capacity of parties to contract, consideration, free consent, legality of object, Agreement declared void.	10
II	Law of contract 1872 (continued) Discharge of contract – Remedies for breach of contract-Quasi Contracts.	10
III	Indemnity and Guarantee: Meaning, definitions and essentials of Indemnity, Guarantee, Bailment and Pledge. Distinctions between Indemnity and Guarantee and Bailment and Pledge.	10
IV	Right to Information Act, 2005. Background- Definition, Right to information and obligation of public authorities. Central information commission and the state information commission, powers and functions of the information commission, appeals and penalties.	10
V	Cyber Law- Meaning, types of Crimes, Punishment.	10

SUGGESTED REFERENCE:

1. Kapoor, N.D. : Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K.R. : Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal, M.C. : Mercantile Law, Vikas Publication, New Delhi.
4. Pomeroy, D.A. : Business Laws, South Western Publications, Cincinnati.
5. Anderson & Others : Business Laws, South Western Publication, Cincinnati.
6. S.S. Gulshan : Business Laws
7. Garg, Chawla, Sarin Sharma: Business Laws, Kalyani publications
8. R.S.N Pillai & Bhagavati: Business Laws, S.Chand publications

4.3. CORPORATE ACCOUNTING - II

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES To enable the students to prepare financial statements of Joint Stock, Insurance and Banking Companies.

(Note: The Company Final Accounts only in Vertical Form)

Unit	Topic	No of periods
I	Amalgamation, Absorption and External Reconstruction: Merger Method Amalgamation in the nature of merger: Meaning, Calculation of purchase consideration – Accounting Treatment in the books of transferor and transferee Companies(as per Accounting Standard 14, excluding inter- company holdings) Vertical Balance Sheet	10
II	Amalgamation, Absorption and External Reconstruction: Purchase Method, Amalgamation in the nature purchase: Meaning, Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Vertical Balance Sheet.	10
III	Internal Reconstruction: Meaning, Alteration of Share Capital, Reduction of Share Capital, Writing off Accumulated Losses. Accounting Entries. For re-organisation & alteration of capital, Legal Provisions in respect of alteration of capital,	10
IV	Forensic and creative accounting – meaning significance – methods. (theory only)	10
V	Accounts of Holding Companies (AS-21): Meaning, Need and Relevance of Group Accounts , Preparation Consolidated Financial Statements in case of Wholly Owned and Partly Owned Subsidiaries: (CFS) : AS-21,- : Calculation of Minority Shareholders and Minority Interest, Consolidated Balance Sheet with Inter Company adjustments.	10

Suggested Readings:

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

4.4 A. BUSINESS COMMUNICATION

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES:

1. To create awareness among the students about Business communication Skills.

Unit	Topics	No of Periods
I	Introduction- Meaning, Definition, Components, types, barriers to communication. The Process of writing-- Planning, purpose of writing, audience analysis, role of persuasion communicating. Drafting, revising for content, style, correctness, formatting, proof reading.	10
II	Writing Skills: Choosing the right words, writing effective sentences, developing logical paragraph, writing concise message.	10
III	Basic Correspondence: Routine message, routine request, routine replies, claim letters, adjustment letters, write purchase letters and sales letters, bad news message, bad news replies, bad news announcements.	10
IV	Business report writing: Planning the report characteristics & Purpose of business reports, reporting process, drafting, revising, formatting and managing the reports.	10
V	Employment Communication: Self analysis and planning, preparing resume, electronic resume, Drafting application letters. Interview-- Meaning ,Types, Strategies for success at interviews.	10

SUGGESTED REFERENCES:

1. Darmar Fisher, Communication in Organizations, Jaico Publishing House, Mumbai,1999.
2. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
3. Randall E. Magors: Business Communication, Harper and Row, New York.
4. Balasubramanyam: Business Communications: Vikas Publishing House, Delhi.
5. Kaul: Effective Business Communications, Prentice Hall, New Delhi
6. Patri V.R.: Essentials of Communications; Greenspan Publications, New Delhi.
7. Allan Pease, Body Language, Sudha Publications, New Delhi.
8. Taylor, Shirley: Model Business Letters. Pearson Education Asia, New Delhi

4.4 - B ENTREPRENEURSHIP DEVELOPMENT (VOCATIONAL) 1D

Lecture per Week: 4 hours
Exam Duration: 3 Hours

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

Objectives : The purpose of this paper is to prepare a ground where the students view Entrepreneurship as a desirable and feasible career option.

Units	Topics	No. of Periods
I	Installing and utilizing project capacity selecting appropriate technology & cost purchase techniques.	10
II	Concept and steps of marketing management tools and techniques, Market survey – concept and practices assessment of demand and supply preparation of survey questionnaire.	10
III	Working capital –Understanding working capital Cycle. Assessment of working capital requirement. Financial ratio and their importance tools and techniques for calculating financial ratios.	10
IV	Importance of business communication –exercises on improving oral and written communication.	10
V	Knowing entrepreneurial competency profile and how to developing entrepreneurial competencies.	10

SKILL DEVELOPMENT:

1. Preparation of questionnaire, market survey reports.

SUGGESTED REFERENCE:

1. H. Holt : Entrepreneurship PHI, New Delhi
2. Hisrich peters : Entrepreneurship TMH, New Delhi
3. C. B. Gupta : Entrepreneurship & Small Business Management, Sultan Chand & Sons, New Delhi

4.5. A - COMMERCIAL ARITHMETIC – II

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

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

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

Units	Topics	No of periods
I	Simple interest: Concept of Principal, Interest, Rate of interest, Period of interest and Amount. Calculation of interest, period, rate, amount. Other examples. Compound Interest: Formula to find amount. Problems based on this formula. Varying rates of compound interest. Nominal and effective rates of compound interest. Problems based on these. Concept of depreciation, Calculations of Value, period, Original price and rate. Varying rates of depreciation. Problems based on depreciation.	10
II	Bills of Exchange: Definition of bill of exchange. Discounting of a bill. Problems based on these. Present worth, sum due, true discount, banker's discount and banker's gain problems	10
III	Average Due date: Definition of equated period and average due date. Nominal due date and legal due date. Finding average due date in different cases.	10
IV	Installment buying and annuities: Concept of installment buying. Finding rate of interest and value of installment. Definition of annuities. Formula for amount of an annuity. Annuity immediate and annuity due. Present worth of an annuity. Problems based on these.	10
V	Time, Work and Speed: Relation between time and the work done. Relation between speed and time. Problems on these.	10

SUGGESTED REFERENCE:

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

4.5 – B. BUSINESS STATISTICS - II

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

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

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

Unit	Topics	No of periods
I	Binomial and Poisson Distributions: Probability mass functions of Binomial and Poisson distributions, properties of Binomial and Poisson distributions. Mean and variance of Binomial and Poisson variance (Without derivation) and problems based on theory (without fitting).	10
II	Normal Distribution: Definition of a normal variate. Properties of normal curve. Standard normal variate (S.N.V.) Standardization of a normal variate. Problems using Normal Curve. Relation between Binomial-Poisson-Normal distributions (No Problems on fitting).	10
III	Control Charts: Concept of S.Q.C. Control charts and their uses. Control limits for mean and Range, P and C- charts. Problems and interpretation.	10
IV	Correlation and Regression: Meaning and Definition of Correlation, types- Positive, negative and Zero Correlation, methods of measurement of Correlation- Scatter Diagram, Karl-Pearson and Spearman's Rank Correlation Coefficient. Properties Of Correlation simple examples. Meaning and Definition of Regression, Regression equations, properties of regression lines and regression coefficients and problems based on theory.	10
V	Transportation Problem- Meaning and Definition Statement of T.P, Feasible, basic feasible solution, degenerate solution, non degenerate solution and optimal solution of T.P. Balanced and unbalanced T.P. Finding initial basic feasible solution by North-West Corner Rule, Method of matrix minima (lowest cost entry method) and Vogel's approximation method. Calculation of total transportation cost.	10

Suggested Readings:

- 01 Business Statistics by Prof. R. H. Dhareshwar
- 02 Business Statistics by S. C. Gupta
- 03 Business Statistics by S. P. Gupta
- 04 Business Statistics by Rajamohan
- 05 Operation Research by Kalavati
- 06 Operation Research by Goel and Mittal

4.6 A. INTERNATIONAL BUSINESS ECONOMICS

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To make students to understand international trade and business pattern in LPG era.

Unit	Topics	No of Periods
1.	Introduction : Nature and importance of international trade, competitive cost theory, modern theory of international trade, terms of trade	10
2	Balance Trade and Balance of payments – Causes for disequilibrium in BOP & correction of BOP, Devaluation of Indian Rupee, tariffs & Quotas	08
3	Foreign Exchange – meaning and importance of exchange rates, types – spot, forward, fixed & flexible exchange rates, purchasing power parity theory, forex markets and it functions.	10
4	Nature and Scope of International Business : Meaning and definition of international business, characteristics of international Business, Domestic V/s international Business, Model of entry in international business	10
5	Multinational companies (MNCs): Meaning and definition of MNCs, Characteristics, Growth of MNCs, Advantages and disadvantages of MNCs, Control of MNCs in India. International co-operation – SAARC, BRICS International Institutions, IMF, IBRD, WTO.	12

Suggested Reference:

01 Sawyer & Sprinkle – International Economics, PHI New Delhi

02 Sodersten – International Economics NEW Delhi

03 D. M. Mithani – International economics HPH Mumbai

04 Bhutani – Principles of Economics, Taxmann new Delhi

05 Srivastav – International Economics, Kalyani Publishers, New Delhi

06 A. B. N. Kulkarni & A. B. Kalkundrikar – International Economics, R. Chand Publications, New Delhi

07 Ashwatappa – International Business, TMH New Delhi

08 Donald Ball, Interantaional Business, Kalyani Publishers, New Delhi

09 Balla&Shivaramu, International Business, Anmol Pub. New Delhi

10 Guledagudda M. L. International Business, Sai Publication

4.6. B - TAX PROCEDURE & PRACTICE (VOCATIONAL) 2D

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

OBJECTIVES: To gain the knowledge of VAT, Wealth Tax

1. To gain the knowledge of provisions of K-VAT, Wealth Tax
2. To gain the ability to compute the VAT liability, Assessment of Wealth.

Units	Topics	No. of Periods
I	Principles of Value added Tax: Introduction to value added tax (VAT) meaning of the terms –Value, Value Addition, Comparison of VAT with Sales Tax, Single point Tax, Multi Point Tax and Equations for value Addition – Addition Equation.	10
II	Methods of calculation of VAT –Addition methods and subtraction methods Disadvantages of Addition and Subtraction methods, Input Tax Credit method –How to formulate it? Coverage of Goods under VAT, VAT rates and classification of commodities, Revenue Neutral rate, Tin, Tax Invoice, Computerization.	10
III	Karnataka Value Added Tax Act 2003: Introductions under KVAT Act 2003 –Dealer, Input Tax, Maximum retail price, Registered Dealer, Place of Business, Return, Taxable Sales, Tax Invoice, Taxable turnover works contract year, levy of Tax liability to tax and rates there of Exemption of Tax, Place and time of sale of goods, collection tax by registered dealers, Government and statutory authorities output tax, input tax and net tax , input tax restrictions, composition of Tax, Registration –Liability of Registrar Voluntary Registration, Suo moto registration, cancellation of registration, changes after registration, tax	10

	invoices and bills of sale credit and debit notes, electronic records, Returns, Interest charged for defaults, rate of interest, assessment and re-assessment payment and recovery of tax, penalties interest and other amounts production and inspection of documents and powers of check posts and inspection, goods in movement, Authorities, practical problems.	
IV	Wealth Tax Act 1957: Charge of wealth Tax I) Individual ii) HUF Incidence of Wealth Tax - i) Individual ii) HUF Valuation date and tax Rate, Assets belonging to others but includable in the net wealth of an individual Assets exempt from wealth tax, net wealth and its computation, debts and liabilities, Rounding off of Net Wealth, Location of Assets and debts valuation of assets such as building assets of business, Jewellery and other assets, practical problems.	10
V	Return of Wealth – Voluntary Return, Return after due date Assessment –Self assessment, Assessment Time limit for completion of assessment and re-assessment, wealth, escaping assessment, appeals, revisions and references. Penalties under Wealth Tax Act 1957.	10

4.7. COMPUTER APPLICATIONS – III

Lecture per Week: 4 hours

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

Exam Duration: 3 Hours

Objectives: To impart basic knowledge of Programming and to acquaint the students with internet and its applications in commerce

Units	Topics	No of periods
I	BASICS OF PROGRAMMING SKILLS: Basics of Problem Solving, Programming Logic, Algorithms, Flowcharts.	10
II	C PROGRAMMING AND INTRODUCTION TO OOPS: Principles of procedure oriented programming, Introduction to C language, Variables, Constants Operators and their hierarchy. Expressions, Tokens, I/O functions, Simple C programs, Decision making and Looping structures. Commerce oriented programs relating to branching and looping like interest, discount, income tax calculation Arrays: Single Dimensional and Two Dimensional. Introduction to object oriented programming (OOP'S CONCEPT): Classes and Objects concept.	10
III	INTERNET: Introduction to internet, evolution of the Internet, Operation of the Internet, IP address and DNS, gateway, accessing internet, services provided by internet, Browsers and search engines, web, web site and web services, Internal security and privacy, cyber crimes – cyber laws.	10
IV	INTERNET BANKING: Introduction to Internet Banking, Computers and Commercial World, Telephone banking, Computerized corporate banking, Electronic funds transfer, importance of Cheques clearing, Magnetic Ink Character Recognition (MICR), RTGS, NEFT, Optical Mark Recognition, Computer output to Microphone (COM), Facsimile transformation.	10
V	WEB BASED MARKETING: Introduction & scope of marketing, marketing and information technology congruence, Advertising and marketing on the internet, Application of 4 P's(product, price, place and promotion) in internet, marketing supply chain management	10

LAB WORK

Practical's on C Programming, Practical usage of internet- creating email accounts, sending and receiving mails and multimedia tools.

Note: Journal preparation mandatory. Case study question from 'C' Programming.

SUGGESTED BOOKS/WEBSITES

1. Microsoft Office 2007 professional
2. MS - Office - Sanjay Saxena
3. Raymond green hall - Fundamentals of the Internet, Tata McGraw Hill.