

Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka State)



SYLLABUS

Department of Studies in Commerce

BACHELOR OF COMMERCE
(COMPUTERS)
Under Choice Based Credit System

(I to VI Semester)

With Effect from 2016 – 17

Vijayanagara Sri Krishnadevaraya University
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Course Structure of the B. Com (Computers)
(From the Academic Year 2016-17)

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
First	HC 1.1	Kannada	30	70	100	04	04
	HC 1.2	Any Other Language	30	70	100	04	04
	MC 1.3	Indian Constitution	30	70	100	04	04
	SC 1.4	Financial Accounting – I	30	70	100	04	04
	SC 1.5	Introduction to Computer	30	70	100	3T+2P	04
	SC 1.6	Programming in “C”	30	70	100	3T+2P	04
	CA 1.7	Co-curricular Activities	50	--	50	02	--
	Total			230	420	650	26
Second	HC 2.1	Kannada	30	70	100	04	04
	HC 2.2	Any Other Language	30	70	100	04	04
	MC 2.3	Environmental Studies	30	70	100	04	04
	SC 2.4	Financial Accounting – II	30	70	100	04	04
	SC 2.5	Numerical and Statistical Methods	30	70	100	3T+2P	04
	SC 2.6	Systems Analysis and Design	30	70	100	3T+2P	04
	OEC2.7	Open Elective Course – I	30	70	100	04	04
	CA 2.8	Co-curricular Activities	50	--	50	02	--
Total			260	490	750	30	28
Third	HC 3.1	Kannada	30	70	100	04	04
	HC 3.2	Any Other Language	30	70	100	04	04
	SC 3.3	Business Economics	30	70	100	04	04
	SC 3.4	Corporate Accounting-I	30	70	100	04	04
	SC 3.5	Data Base Management System	30	70	100	3T+2P	04
	SC 3.6	Management Information Systems-I	30	70	100	3T+2P	04
	OEC3.7	Open Elective Course – II	30	70	100	4	04
	CA3.8	Co-curricular Activities	50	--	50	02	--
Total			260	490	750	30	28
Fourth	HC 4.1	Kannada	30	70	100	04	04
	HC 4.2	Any Other Language	30	70	100	04	04
	SC 4.3	Monetary Economics	30	70	100	04	04
	SC 4.4	Corporate Accounting – II	30	70	100	04	04
	SC 4.5	Business Computing	30	70	100	3T+2P	04
	SC 4.6	Management Information Systems-II	30	70	100	3T+2P	04
	OEC 4.7	Open Elective Course – III	30	70	100	04	04
	CA 4.8	Co-curricular Activities	50	--	50	02	--
Total			260	490	750	30	28

Fifth	HC 5.1	Principles and Practices of Auditing	30	70	100	04	04
	HC 5.2	Financial Management	30	70	100	04	04
	SC 5.3	Cost Accounting-I	30	70	100	04	04
	SC 5.4	Income Tax-I	30	70	100	04	04
	SC 5.5	Computer Networks	30	70	100	3T+2P	04
	SC 5.6	Visual Programming	30	70	100	3T+2P	04
	OEC5.7	Open Elective Course – IV	30	70	100	04	04
	Total			210	490	700	28
Sixth	HC 6.1	Income Tax – II	30	70	100	04	04
	HC 6.2	Management Accounting	30	70	100	04	04
	SC 6.3	Cost Accounting –II	30	70	100	04	04
	SC 6.4	Human Resource Management	30	70	100	04	04
	SC 6.5	Internet and E-Governance	30	70	100	3T+2P	04
	SC 6.6	Multi Media	30	70	100	3T+2P	04
	PW 6.7	Project Work	30	70	100	---	04
	Total			210	490	700	24
Grand Total			1430	2870	4300	168	164

Note:

1. HC – Hard Core Course; SC – Soft Core Course; MC – Mandatory Course; OEC – Open Elective Course, PW – Project Work and CA – Co-Curricular Activities.
2. Compulsory Papers on Computers (viz., Computer Fundamentals and Computer Applications) are not separately considered since this programme focuses on studies on computers. The aspects which are covered in the compulsory papers are included in other papers.
3. The students pursuing B.Com Programme have to study the Open Elective Courses **offered by** departments **other than Department of Commerce**.
4. The students shall prepare a Project Report during VI-Semester. The same report shall be valued by the Course Teacher for 30 marks and by the examiner (after the semester-end examination) at the time of central valuation for 70 marks.
5. **It is mandatory that all the papers**, except languages, Indian Constitution, Environmental Studies and Computer-related papers, **should be taught by the Commerce Teachers (M.Com. Graduates) only**. However, Business Economics and Monetary Economics papers may be taught by Economics Teachers [MA (Economics) Graduates].
6. All the courses (papers) are to be taught in the light of latest developments in the concerned area. The courses involving legal aspects are to be taught as per the latest provisions of laws.

B. Com. (Computers) I Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
First	HC1.1	Kannada	30	70	100	04	04
	HC1.2	Any Other Language	30	70	100	04	04
	MC1.3	Indian Constitution	30	70	100	04	04
	SC1.4	Financial Accounting – I	30	70	100	04	04
	SC1.5	Introduction to Computer	30	70	100	3T+2P	04
	SC1.6	Programming in “C”	30	70	100	3T+2P	04
	CA1.7	Co-curricular Activities	50	--	50	02	--
	Total			230	420	650	26

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - FIRST SEMESTER

FINANCIAL ACCOUNTING – I

Code:SC 1.4

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To enable the students to recollect the basics of accounting and prepare them to understand advanced treatments in preparation of final accounts. To enable the students to convert the single-entry system into the double-entry system and make them to understand the accounting of consignment and branch accounts.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

Module 1: Introduction: Meaning and Definition of Accounting - Importance of Accounting, Accounting Concepts – Accounting Conventions – Accounting Standards, Types and Rules of Accounts - Accounting Cycle - Journal, Ledger, Trial Balance (Revision)

Module 2: Final Accounts of Sole Trading Concerns: Preparation of Trading Account, Profit and Loss Account and Balance Sheet including Manufacturing Account.

Module 3: Accounting from Incomplete Records (Single Entry System): Meaning, Merits and Demerits – Ascertainment of Profits on the basis of Statement of Affairs – Conversion of Single Entry into Double Entry.

Module 4: Accounting for Consignment Transactions: Meaning, Consignment v/s Sales, Proforma Invoice, Account Sales, Types of Commission, Goods sent at Cost Price and Invoice Price, Valuation of Stock - Normal Loss and Abnormal Loss, Journal Entries and Ledger Accounts in the books of both the Consignor and Consignee.

Module 5: Branch Accounts: Dealing with cash sales, credit sales, goods received at invoice price-Independent branches-Incorporation of branch transactions in the books of head office -depreciation of branch assets, goods and remittances in transit.

Recommended Books

1. Financial Accounting - S.N. Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman
4. Advanced Accounting – R.L Gupta &Radhswamy
5. Introduction to Accountancy – T.S.Grewal.
6. Introduction to Accountancy- M.B.Kadkol

BACHELOR OF COMMERCE - FIRST SEMESTER
INTRODUCTION TO COMPUTERS

Code: SC1.5
Contact Hours: 56
Credits: 4

Univ Code:
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives:

Pedagogy:

- Module 1: Introduction to Computer:** History and generation of computers, systematical organization. Von Neumann concept.
Hardware: Input devices- Keyboard, Mouse, Light pen, Joystick, Scanner, Digitizer, Output devices - Various types of Printers, Plotter, Secondary storage devices, Floppy disk, Hard disk, CD-ROM, Optical disks, Specification of peripherals and computer system.
Software: Application Software, System software, utility, programming languages, machine language. Assembly language, higher level programming language.
- Module 2: Problem-solving with Computer:** Problem definition, analysis, algorithm, flowchart, debugging, testing and documentation.
- Module 3: Operating Systems:** Functions of operating systems, types of operating systems, overview of MS-DOS, UNIX and WINDOWS, Networking Operating systems.
- Module 4: Word Processing:** Overview of word, starting word, new document, formatting text, working with document scrolling, zooming, ruler, cut, copy, paste, undo and redo, page breaks, using columns with sections, headers and footers, themes Automatic features, Tabulation, Tables and Charts. Templates, wizards and graphical features.
- Module 5: Presentation Graphics:** Introduction to Power Point, Creating a slide show, slide design working with objects, charts, using multimedia, Finalizing, preparing and presenting slide show.

Practicals:

Practicals: 2 hours per week

Assignments on word processing and Power Point given below shall be practiced

Microsoft Word:

Creating Document/Template, Creating tables, Formulae in tables, Inserting Pictures, Indentation, Bullets and Mail-Merge

Power Point:

Familiarity with Power Point presentation should be gained. Presentation slides for simple applications shall be created.

Note: The internal assessment marks (Maximum 20 marks) shall be awarded by the concerned course teacher based on the two **practical tests** of 2 hours duration each conducted by him/her during the semester.

Recommended Books

1. Alexis Leon and Mathews Leon, **Introduction to Computers**, Leon Vikas (1999)
2. Peter Norton, **Computing Fundamentals**, 5th Edition, McGraw Hill-Osborne(2003)
3. V. Rajaraman, **Fundamental of Computers**, PHI, 4th Edition.
4. R. Sridhar, **Fundamentals of Operating Systems**, Dynaram Publication (1993).
5. Sanjay Saxena, **MS OFFICE 2000 for everyone**, Vikas Publishing (2001).
6. MS-OFFICE manual.

BACHELOR OF COMMERCE - FIRST SEMESTER

PROGRAMMING IN “C”

Code:SC 1.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: Introduction: Characteristics and Applications of C, Basic structure of C program, Programming Style, Compiling and Executing a C program.

Module2: Constants, Variables and Data Types: C Tokens, keywords and identifiers, constants, Tables, Data types, declaration of variables, assigning values to variables, defining constants.

Module3: Operators and Expression: Arithmetic Operators and Expressions, precedence of systematic operators, some computational problems, Type conversion in expression, precedence associativity, mathematical functions, pre-processor statements.

Module4: Managing Input and Output Operations: formatted and unformatted input/output elements; **Control Statements:** Conditional control statements, looping statements, conditional control statements; **Arrays:** One-dimensional arrays, two-dimensional arrays, initializing the two-dimensional arrays, Multi-dimensional arrays.

Module 5: Handling the Character Strings: Declaring and initializing string variables, reading strings from terminals, writing strings to screen, arithmetic operations on characters, putting strings together, Comparison of two strings, string-Handling functions; **User-Defined Functions:** Need for user-defined functions, Functions, Arguments parameters, local and global variables, function declaration, parameter passing chanism, recursion.

Practicals:

Practical: 2 Hrs./ Week

IA Marks: 20

(Practicals)

Programmin in C involving:

Evaluation of arithmetic Expressions, Control Structures, for, while, do while, switch, if, String processing, Array manipulation, User defined functions and Structures, Unions and Pointers.

Note: The internal Assessment marks (Maximum 20) shall be awarded by the concerned course-teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

Recommended Books

1. E. Balaguruswamy, Programming in ANSI C, Edition 2.1 Tata McGraw Hill,(2002).
2. Ashok N. Kamthane, Programming with Ansi and Turbo C, Pearson Education,
3. M.G Venkateshmurthy, Programming Techniques through C, Pearson Education.
4. P.B Kotur, Computer Concepts and C Programming, Sapne (2000).
5. S. Kochan, Programming in C. CBS Publicshers& Distributors, Delhi (1991).

B. Com (Computers) II semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Second	HC2.1	Kannada	30	70	100	04	04
	HC2.2	Any Other Language	30	70	100	04	04
	MC2.3	Environmental Studies	30	70	100	04	04
	SC2.4	Financial Accounting – II	30	70	100	04	04
	SC2.5	Numerical and Statistical Methods	30	70	100	3T+2P	04
	SC2.6	Systems Analysis and Design	30	70	100	3T+2P	04
	OEC2.7	Open Elective Course – I	30	70	100	04	04
	CA2.8	Co-curricular Activities	50	--	50	02	--
	Total			260	490	750	30

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - SECOND SEMESTER

FINANCIAL ACCOUNTING - II

Code: SC2.4

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To make the students to understand various issues of partnership firms and accounting aspects of different forms of business.

Pedagogy: Combination of lectures, assignment, simple case studies, group discussion.

Module1: **Dissolution of firms** - dissolution due to insolvency of a partner - applicability of Garner v/s Murray rule - Insolvency of all partners - piecemeal distribution of cash -Maximum Loss Method and Excess Capital Method. **Amalgamation of firms** - meaning and objectives – journal and ledger accounts in the books of the old and new firm and preparation of amalgamated balance sheet in the books of the new firm.

Module 2: **Sale of partnership to a limited company** - Calculation of purchase consideration - preparation of journal and ledger in the books of the firm.

Module 3: **Joint Venture** – Meaning, Joint Venture v/s Consignment, Joint Venture v/s Partnership, Methods of maintaining accounts: Recording of all Joint Venture Transactions in the books of each of the Ventures and in Common Set of Books (Joint Bank System).

Module 4: **Departmental Accounts** - meaning and objectives - Apportionment of common expenses and incomes - preparation of departmental Trading and Profit and Loss Account, Balance Sheet.

Module 5: **Royalty Accounts** - meaning of royalty, minimum rent, short workings, recoupment of short working, preparation of journal entries and ledger accounts in the books of lessor and lessee.

Recommended Books

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman
4. Advanced Accounting –R.L Gupta &Radhaswamy
5. Introduction to Accountancy – T.S.Grewal.
6. Advanced Accountancy-M.B.Kadkol

BACHELOR OF COMMERCE - SECOND SEMESTER
NUMERICAL AND STATISTICAL METHODS

Code: SC2.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module1: Numerical Computing: Computer arithmetic floating point numbers, operations, normalizations and their consequences, Errors in computations, Polynomial interpolation solution to linear and nonlinear equations.

Module2: Statistical Computation: Classification of data, Frequency distribution, measures of central tendency and dispersion, Skewness: Karl Pearson's and Bowley's co-efficient of Skewness.

Module 3: Correlation and Regression Analysis: Least Square Fit, Polynomial Curve Fitting, Multiple Regression.

Module4: Probability: properties of binomial, Poisson, normal and exponential probability distributions.

Module5: Time Series and Forecasting: Moving averages and Least Square methods smoothing of curves, forecasting models and methods.

Recommended Books

1. PradipNiyogi, Numerical Analysis and Algorithms, Tata McGraw Hill (2003).
2. Conte S.D and Carl DeBoor, Elementary Numerical Analysis, Tata McGraw Hill (1972).
3. S.C Gupta. And K.V.K Kapoor: Fundamentals of Mathematical Statistics, Sultan Chand and sons.
4. Balaguruswamy E., Computer Oriented Statistical and Numerical Methods, Tata McGraw Hill(2002).
5. Murray. R., Spiegel Probability and Statistics, Schaum's Outline Service (1975).
6. Goon A.M Gupta M.K and Dasgupta, Fundamentals of Statistics Vol. 1(1991) and Vol. 2, World Press, Calcutta (2001).

Practicals:

Practical: 2 Hrs. /Week

I.A Max. Marks: 20

Practical assignments on numerical and statistical methods studied in the above paper to be done using C. The internal assessment marks (Maximum Marks 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

BACHELOR OF COMMERCE - SECOND SEMESTER
SYSTEMS ANALYSIS AND DESIGN

Code: SC2.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module1: Information and Management: Data, Information, types of information, management structure, management and information requirements, qualities of information, example of information systems.

Module2: Information Systems Analysis: Role, Task and attributes of a System Analyst, tools used by the system analyst, information gathering, system requirement specification,

Module 3: Feasibility and Data Flow: feasibility analysis, Data flow diagrams, process specifications and decision tables, logical database design, data input methods, designing output.

Module 4: Implementation of Information System: Implementing most changeable systems, implementation tasks, implementation strategies, systems testing, quality control, user training.

Module 5: Tally: Introduction, system overview, foundation, start-up, accounts information, voucher, balance sheet, ratio analysis, display, printing and reports.

Recommended Books

1. Rajaraman V, Analysis and Design of Information System, PHI (2000).
2. Elias M. Award, Systems Analysis and Design, 2nd Edition, Galgotia Publications. .
3. Ashok Kumar Sharma, Analysis, Design and Implementation of Information Systems, Vikas Publishing House (2000).
4. Hawroyszkiwycz I.T., Introduction to systems Analysis and Design, 3rd edition, PHI (1997).
5. K.K Nandhani, Accounting with Tally, BPB Publications 1st Edition. (1999)
6. K.K Nandhani, Implementing Tally, BPB Publications 1st Edition. (2000).

Practicals:

Practical: 2 hours. /Week

I.A Max. Marks: 20

Practical assignments on Tally involving Accounts information, voucher preparation, creation of balance sheet, ratio analysis, report generation.

Note: The internal assessment marks (Maximum marks 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

Fundamentals of Financial Accounting

(This is an Open Elective Course to be offered by the Department of Commerce to the students of **other than the students of Department of Commerce** in the Second Semester)

Code: OEC2.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks
 Semester-End Examination 70 Marks

Objectives: To equip the students with basic knowledge of financial accounting.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

Module - 1: Introduction: Book-keeping, Accounting and Accountancy, Accounting as source of information, users of accounting information, Objectives of Accounting, **Basic Terms in Accounting** - Entity, Business Transactions, Cash transaction, Credit Transaction, Capital, Drawings, Assets, Liabilities, Debtor, Creditor, Goods, Purchases, Sales, Stock, Profit, Gain, Expenses, Loss, Expenditure, Revenues, etc. Forms of business organizations (focus of this course is on sole proprietorship business)

Module – 2: Generally Accepted Accounting Principles: Concepts and Conventions, brief note on accounting standards (focus on AS – 1), institutions that influence Indian GAAP.

Module – 3: Journal and Ledger: Accounts, accounting equation, accounting cycle, accounts, classification of commonly used accounts, rules of debit and credit, Journal – meaning, format, journalizing the business transactions (with simple problems), Ledger- meaning, format, posting to ledger, balancing of ledger account, Subsidiary Books - meaning, types of subsidiary books, Journal proper, simple cash book, petty cash book, preparation of subsidiary books, (with simple problems).

Module - 4: Financial Statements: Trial Balance – meaning and objectives of preparation of trial balance, Profit and Loss Account, Balance Sheet - objectives, preparation of final accounts with simple adjustments (focus on sole proprietorship business).

Recommended Books

1. Financial Accounting – B.S Raman
2. Introduction to Accountancy - M.B.Kadkol
3. Financial Accounting – Jawahar Lal and Seema Srivastava
4. Financial Accounting - S.N.Maheshwari
5. Financial Accounting – Shukla and Grewal
6. Advanced Accounting – R.L Gupta and Radhswamy
7. Introduction to Accountancy – T.S.Grewal
8. Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India, New Delhi

B. Com. (Computers) III Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Third	HC3.1	Kannada	30	70	100	04	04
	HC3.2	Any Other Language	30	70	100	04	04
	SC3.3	Business Economics	30	70	100	04	04
	SC3.4	Corporate Accounting-I	30	70	100	04	04
	SC3.5	Data Base Management System	30	70	100	3T+2P	04
	SC3.6	Management Information Systems-I	30	70	100	3T+2P	04
	OEC3.7	Open Elective Course – II	30	70	100	4	04
	CA3.8	Co-curricular Activities	50	--	50	02	--
Total			260	490	750	30	28

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - THIRD SEMESTER

BUSINESS ECONOMICS

Code: SC3.3

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To acquaint the students with the basics of business economics, enable the students to analyse the demand and production issues and to examine the various market structures to take rational business decisions.

Pedagogy: Combination of lectures, assignment, simple case studies, group discussion, encouraging students for conducting market survey, etc.

Module 1: **Nature and Scope of Business Economics** - Meaning and definitions of Business Economics - Nature and Scope - The nature and types of business decisions - Managerial decision making process - Role of business Economist in business.

Module 2: **Theory of Consumer Behaviour** - The concept of utility - consumption- ordinal utility and cardinal utility analysis- LDMU- LEMU – Indifference curve analysis- consumer equilibrium - consumer surplus.

Module 3: **Demand Analysis and Demand Forecasting** - Law of demand - Elasticity of demand and its measurement, demand forecasting – Meaning - Need and importance - Methods of demand forecasting.

Module 4: **Production Analysis** - Meaning and Factors of Production- Production Function - law of variable proportions - Iso-quants-returns to scale - optimum factor combination – iso-cost line least cost combination of factors. **Theory of Cost and Revenue:** Cost of production - cost concepts - short run and long run costs - concept of revenue - meaning and types - economies of scale – diseconomies - Break-Even Analysis.

Module 5: **Market Structures** - Market - Meaning and Types - perfectly competitive market - features - price and output determination - time element – monopoly – meaning – types - features - price and output under monopoly - monopolistic competition – meaning – features - price and output under it - A brief idea of duopoly and oligopoly.

Recommended Books

1. Varsheny and Maheshwari “Managerial Economics”
2. Dwivedi, “Managerial Economics”

3. Mithani ,“Managerial Economics”
4. Reddy, Appannaiah and Others, “Business Economics”
5. Paul, Moute and Gupta, “Managerial Economics”
6. Kalkundrikar, Managerial Economics

BACHELOR OF COMMERCE - THIRD SEMESTER

CORPORATE ACCOUNTING-I

Code: SC3.4

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To workout accounting issues from the inception to the liquidation of companies.

Pedagogy: Combination of lectures, seminars, assignments, exposing the students to annual accounts of companies to get practical insights, etc.

Module 1: Final Accounts of Companies - Preparation of Trading and Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet as per Companies Act, 2013. Treatment of dividend – interim dividend and final dividend, proposed dividend, unclaimed dividend, dividend on preference shares – income tax on dividend – payment of income tax, provision for taxation – treatment of excess provision in earlier years – capital profits and revenue profits – managerial remuneration – net profit for managerial remuneration.

Module 2: Accounting for amalgamation, absorption – purchase consideration – Balance Sheet.

Module 3: Accounts of Holding Company – meaning of Holding Company and Subsidiary – meaning of important terms – Requirement of Holding Companies under Companies Act – preparation of consolidated Balance Sheet with special adjustment regarding unrealized profit on Trading Stock, unrealized profit on fixed assets – inter-company elimination and adjustment – chart showing, minority interest in subsidiary company and calculation of capital reserve or goodwill.

Module 4: Liquidation of Company– meaning of voluntary liquidation – preparation of liquidators final statement of accounts – order of discharge of liabilities – liquidation expenses – Calculation of Liquidator’s remuneration – Treatment of uncalled Capital – Liability of contributories.

Module 5: Profit prior to incorporation – meaning – ascertainment of profit prior to incorporation – Bases for allocation of common expenses and incomes – expenses chargeable after and before incorporation.

Recommended Books

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.

3. Financial Accounting – B.S Raman.
4. Advanced Accounting –R.L Gupta &Radhaswamy.
5. Introduction to Accountancy – T.S.Grewal
6. Advanced Accountancy – M.B.Kadkol

BACHELOR OF COMMERCE - THIRD SEMESTER
DATA BASE MANAGEMENT SYSTEM

Code: SC3.5
Contact Hours: 56
Credits: 4

Univ Code:
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives:

Pedagogy:

Module1: Introduction: Entities, attributes and relationship, Files and databases, History of database Management systems, Database processing, Functions provided by DBMS, Data Dictionary, DBMS users, Database Administrator, Structure of a DBMS, types of DBMS's Advantages and Disadvantages of DBMS.

Module2: Database Architecture and Data Modeling: Conceptual, physical and logical database models, data independence, E-R model.

Module3: Relational Database Model: RDBMS: terminology. The relational data structure, domain constraints, Functional Dependency, Candidate key, primary key and foreign key, integrity rules. Data Normalization: Definition of normalization, First Normal Form, Second Normal Form, Third Normal Form, Boyce-Codd Normal Form.

Module4: Structured Query Language (SQL): Database creation, simple retrieval, compound conditions, computed fields, sorting, built-in functions, nesting, grouping queries, joining tables, union, updating tables, views and indexes.

Module5: Backup and Recovery: Database backups, importance of backups, causes of failures, database recovery, recovery facilities, recovery techniques.

Recommended Books

1. Philip.J Pratt and Joseph J. Adamski, Concepts of Database Management, 3rd Edition, Thomson Learning-Vikas Publication House (2002).
2. C.J Date, An Introduction to Database Systems, 7th Edition, Addison-Wesley
3. RameezElmasri and Shamkant B. Navathe, Fundamentals of Database Systems, Addison-Wesley (1994).
4. Sanjay Saxena, MS Office 2000 for every one, Vikas Publishing (2001).
5. MS-OFFICE Manual.

Practicals:

Practical: 2 Hrs/week

I.A Max. Marks: 20

Studying features of a MS-Access package and Structured Query Language. Defining a scheme for application - creation of database, modification and updation of database, writing SQL Queries to retrieve information from the database. Forms and reports generation. Writing simple applications like accounting for a shop, Personal Accounts- Insurance, Loans, Mortgage payments, Hotel Accounting, Admission etc.

Note: The internal assessment marks (Maximum Marks 20) shall be awarded by the concerned course-teacher based on the two practical tests of 2 hours duration each conducted by him/her during one semester.

BACHELOR OF COMMERCE - THIRD SEMESTER
MANAGEMENT INFORMATION SYSTEMS-I

Code: SC3.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: Introduction: Definition of a Management Information System (MIS), MIS an evolving concept, MIS and other academic disciplines - management accounting operation search, management and organization theory. Computer science; subsystems of an MIS, MIS as seen by user, the MIS professional.

Module 2: Structure of MIS: Operating elements of an information system, MIS support for decision-making, MIS structure based on organizational function, synthesis of MIS structure, uses of MIS structure.

Module 3: Computers and Communication Technology for MIS: Computer systems; a user view of computer systems, communications facilities, communications networks, distributed systems.

Module 4: Storage and Retrieval of Data: Physical versus logical models of data, logical data concepts and definitions, physical storage devices, file organizations, database organizations.

Module 5: Formation Processing: Transaction processing, document preparation, message and document communication, Information processing control, information systems availability controls, Case studies.

Recommended Books

1. G.B Davis and M.H. Olson, Management Information Systems, McGraw-Hill (1984)
2. Sadgopan, Management Information Systems, PHI.
3. Rajaraman, Analysis and Design of Information Systems, 2nd Edition, PHI (2000).

Practicals:

Practical: 2Hrs/Week

I.A Max. Marks: 20

The students shall be acquainted with several case studies of information systems, design of database and generation of management reports using suitable software packages.

Note: The Internal Assessment Marks (Maximum Marks 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during semester.

New Venture Planning

(This is an Open Elective Course to be offered by the Department of Commerce to the students of **other than the students of Department of Commerce** in the Third Semester)

Code: OEC3.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks

Semester-End Examination 70 Marks

Objectives: This course aims at giving exposure to students regarding different aspects of setting up a new business.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

Module - 1: Starting New Ventures: Opportunity identification, The search for new ideas, Source of innovative ideas, Techniques for generating ideas, Entrepreneurial imagination and creativity, the role of creative thinking, developing your creativity, impediments to creativity.

Module - 2: Methods to Initiate Ventures: The pathways to New Ventures for Entrepreneurs, Creating New Ventures, Acquiring an established Venture - Advantages of acquiring an ongoing Venture, Examination of key issues, Franchising - How a Franchise works, Franchise law, Evaluating the franchising opportunities.

Module - 3: The Search for Entrepreneurial Capital: Identifying Forms of Organisation - Sole Proprietorship, Partnership, Limited Liability Partnership and Company, The Entrepreneur's Search for Capital - The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages - Alternate Sources of Financing for Indian Entrepreneurs, Bank Funding, Government Policy Packages, State Financial Corporations (SFCs), Business Incubators and Facilitators, Informal risk capital - Angel Investors.

Module - 4: Business Plan Preparation for New Ventures: Business Plan – Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan, Elements of a Business Plan, Executive Summary, Business Description, Marketing - Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances, Critical-Risk, Harvest Strategy, Milestone Schedule.

Recommended Books

1. Entrepreneurship Development – S S Khanka, S Chand, New Delhi
2. Entrepreneurship Development - Ramachandran K., Tata McGraw Hill
3. Entrepreneurship: Creating and Leading an Entrepreneurial Organization - Arya Kumar, Pearson
4. Entrepreneurship - Rajeev, Roy, Oxford University Press
5. Entrepreneurship: A South-Asian Perspective - Kuratko, D.F., and T. V. Rao, Cengage Learning.
6. Entrepreneurship - Robert, H. M., Manimala, M. Peters, and D. Shepherd, Tata McGraw Hill, India.
7. Entrepreneurship: Successfully Launching New Ventures - Barringer, B. R., and R. D. Ireland, Pearson Education, India.
8. Launching New Ventures: An Entrepreneurial Approach - Allen, K.R., Cengage Learning.

B.COM (Computers) IV Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Fourth	HC4.1	Kannada	30	70	100	04	04
	HC4.2	Any Other Language	30	70	100	04	04
	SC4.3	Monetary Economics	30	70	100	04	04
	SC4.4	Corporate Accounting – II	30	70	100	04	04
	SC4.5	Business Computing	30	70	100	3T+2P	04
	SC4.6	Management Information Systems-II	30	70	100	3T+2P	04
	OEC4.7	Open Elective Course - III	30	70	100	04	04
	CA4.8	Co-curricular Activities	50	--	50	02	--
	Total			260	490	750	30

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - FOURTH SEMESTER

MONETARY ECONOMICS

Code: SC4.1

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To enable the students to understand the role of money and banking in the economic development.

Pedagogy: Combination of lectures, assignment, simple case studies, group discussion on monetary policy of RBI and its impact on market.

Module1: **Nature and Functions of Money:** Meaning and definitions of money – functions – static and dynamic functions – role of money in economic development – demand for money and supply of money.

Module 2: **Value of Money:** Meaning – Index Numbers – meaning – preparation of index numbers – uses and limitations – cash transactions approach – cash balance approach – modern theory of money.

Module 3: **Inflation:** Meaning and definition – causes – effects and control of inflation – inflationary gap – the Phillip’s Curve – Nature of inflation in a developing economy – Demand-Pull and Cost-Push inflation.

Module 4: **Banking:** Meaning of bank – types of bank – functions of commercial bank – credit creation process – significance and limitations – investment polices – role of bank in development.

Module 5: **Central Banking:** Principles of Central Banking – functions – Credit Control Function – monetary policy – objectives – RBI’s Monetary Policy – Monetary Policy and Economic Development.

Recommended Books

1. Macro-Economics - H.L Ahuja
2. Modern Economic Theory - K.K.Dewett
3. Modern Economics - H.L.Ahuja
4. Macroeconomic Theory - Gupta G. S.
5. Economics - Samuelson, Paul.
6. Principles of Macro Economics - Rangarajan C.

BACHELOR OF COMMERCE - FOURTH SEMESTER

CORPORATE ACCOUNTING – II

Code:SC 4.2

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To acquaint the students with accounting issues on bank accounts, insolvency accounts, insurance claims, self-balancing ledgers, and valuation of goodwill.

Pedagogy: Combination of lectures, seminars, discussions, exposing students to real annual accounts of banks, etc.

Module 1: **Accounts of Banking Companies-** preparation of Profit and Loss Account and Balance Sheet in accordance with the latest amendments to Banking Regulation Act. Special provisions of the Banking Regulation Act regarding disposal of non-banking assets- Share capital and preference shares- Restriction regarding payment of dividend and reserve fund- System of keeping books.

Module 2: **Insolvency Accounts** - meaning-preparation of statement of affairs and deficiency accounts with special adjustments regarding loan from wife, private assets and private liability- contingent liabilities- unrecorded liabilities and incomplete accounts.

Module 3: **Insurance Claim Accounts-** fire claims with regard to stock on hand-fixed assets and loss of profits-preparation of fire claim statement.

Module 4: **Self-balancing Ledgers** - meaning and advantages- steps to introduce self-balancing system-preparation of different types of ledger accounts – transfer from one ledger to another.

Module 5: **Valuation of Goodwill and Shares** – need for valuation – factors affecting valuation of goodwill – valuation of shares – equity shares and preference shares, Issue of Bonus Shares (theory only).

Recommended Books

1. Financial Accounting - S.N.Maheshwari.
2. Financial Accounting – Shukla & Grewal.
3. Financial Accounting – B.S Raman.
4. Advanced Accounting – R.L Gupta &RadhaSwamy (Vol.1 and 2)
5. Introduction to Accountancy – T.S.Grewal.

BACHELOR OF COMMERCE - FOURTH SEMESTER

BUSINESS COMPUTING

Code: SC4.3

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: Introduction to HTML: What is HTML?, HTML documents, Basic structure of HTML documents, Creating an HTML document, Markup tags, Heading-Paragraphs, Line breaks, HTML tags.

Module 2: Elements of HTML: Introduction to elements of HTML, working with text, working with lists, tabs and frames, Text formatting, List, Linking executing HTML programs

Module 3: Web Design: Basic principles involved in developing a web site., Planning process, Five golden rules of web designing, Designing navigation bar, Page design, Home page layout, Design concept.

Module 4: MS-Excel: Introduction to spreadsheet and excel, Working in excel, Mathematical calculations.

Module 5: Data Manipulation in MS-Excel: Manipulating data, Changing the layout, Simple graphs, Database management manipulating sheets.

Recommended Books

1. HTML 5 in Simple Steps - Kogent Learning solutions Inc.
2. A Beginner's Guide to HTML- NCSA, 14 May 2003.
3. Creating a Web Page and Website - Murray Tom
4. Web Technologies - Kogent Learning.
5. MS- Office 2000 for Everyone - Sanjay Saxena
6. MS-Office Manual.

Practicals:

Practical: 2Hrs/Week

I.A Max. Marks: 20

- I. HTML and Web Design

II. MS-Excel: Creating Excel sheets, Working with functions and macros. Creating Graphs and Charts.

Note: The internal assessment marks (Maximum Marks 20) shall be awarded by the concerned course-teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

BACHELOR OF COMMERCE - FOURTH SEMESTER
MANAGEMENT INFORMATION SYSTEMS-II

Code: SC4.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
 Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: System Concepts: Definition of a system, general model of a system, types of systems, sub-systems, preventing system entropy, system stress and system change, system concepts and organizations, system concepts applied to MIS

Module 2: Planning and Control: Concepts of organizational planning, the planning process computational support for planning, characteristics of control processes, the nature of control in organizations, information system support for control.

Module 3: Organization: Basic model of organizational structure, modifications of basic organizational structure, information processing model of organization structure, organizational culture and power, organizational change,

Module 4: Management: Management theories, organizations as socio-technical systems, implications of organizational structure and management theory for MIS

Module 5: Information-Based Support Systems: Decision Support Systems (DSS), Expert Systems (ES), support for decision making phases, approaches to development of DSS, planning support system, support systems for management of knowledge work.

Recommended Books

1. G.B. Davis and M.H. Olson, Management information Systems, McGraw Hill (1984).
2. Davis, Management Information Systems, 2nd Edition, Tata McGraw Hill (2003).
3. Sadagopan, Management Information Systems, PHI (2002).
4. Laudan and Laudan, Management Information Systems, PHI (2002).

Business Communication

(This is an Open Elective Course to be offered by the Department of Commerce to the students of **other than the students of Department of Commerce** in the Fourth Semester)

Code: OEC4.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks
 Semester-End Examination 70 Marks

Objectives: To equip students with necessary business communication skills and use of electronic media for business communication.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

Module – 1: Introduction: Nature, Process and Importance of Communication, Types of Communication (verbal and Non-Verbal), Different forms of Communication, Barriers to Communication - Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Module – 2: Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

Module – 3: Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, writing a report by following the format, importance of including visuals such as tables, diagrams and charts in writing report.

Module – 4: Technology and Business Communication: Role, Advantages of technology in Business Communication like email, text messaging, and modern techniques like video conferencing, social networking, Strategic importance of e-communication.

Recommended Books

1. Communication for Business - Shirley Taylor, Pearson Education
2. Business Communication: Building Critical Skills - Locker and Kaczmarek,, TMH
3. Business Communication Today- Bovee, and Thill, Pearson Education
4. Basic Business Communication Skills for Empowering the Internet Generation - Lesikar, R.V. & Flatley, M.E., Tata McGraw Hill Publishing Company Ltd. New Delhi.

B.Com. (Computers) V Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Fifth	HC5.1	Principles and Practices of Auditing	30	70	100	04	04
	HC5.2	Financial Management	30	70	100	04	04
	SC5.3	Cost Accounting-I	30	70	100	04	04
	SC5.4	Income Tax-I	30	70	100	04	04
	SC5.5	Computer Networks	30	70	100	3T+2P	04
	SC5.6	Visual Programming	30	70	100	3T+2P	04
	OEC5.7	Open Elective Course - IV	30	70	100	04	04
Total			210	490	700	28	28

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - FIFTH SEMESTER
PRINCIPLES AND PRACTICES OF AUDITING

Code: HC5.1

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To enable the students to appraise the whole process of auditing.

Pedagogy: Combination of lectures, assignments, seminars, etc.

Module 1: **Auditing** - introduction, origin of word audit, definition of auditing, objectives of auditing, errors and frauds in accounting, relationship between book-keeping, accounting and auditing, classification of auditing, auditor is a watch dog and not a blood hound - qualities of an auditor, advantages of audit, limitations of the audit, audit programme.

Module 2: **Reserves and Provisions** -concept of reserves and provisions – difference between reserves and provisions, classification of reserves, legal aspects of reserves.

Module 3: **Internal Check, Internal Control and Internal Audit** - meaning and objectives, distinction between internal check, internal audit and internal control, procedure of internal check over different items and auditor's duty.

Module 4: **Vouching** -introduction, concept of vouching, objective of vouching, importance of vouching, concept of vouchers, internal and external evidence, general principles of vouching, teeming and lading - a challenge to vouching, vouching of different items, duties of an auditor with regard to each item. **Verification and Valuation of Assets and Liabilities** - introduction, meaning, difference between verification and valuation, importance of verification and valuation, verification and valuation of tangible, intangible and fictitious assets and contingent liabilities.

Module 5: **Investigation** - introduction, definition, objectives or purposes of investigation, features of investigation, duties of an investigator, types of investigation – on behalf of a person or company wanting to purchase a running business – on behalf of an incoming partner – on behalf of the lender – on behalf of owner of the business who suspects the fraud.

Module 6: **Audit Report and Certificate:** Definition of report, Definition of Audit Report, Essential of good Audit Report, Signing of Audit report, Contents of Audit report Audit report certificate, Types of Auditors Reports, Specimen of auditors Reports, Legal Views as regards Audit report.

Recommended Books

1. Auditing Principles and Techniques – S.K.Basu
2. Practical Auditing – B.N Tandon

3. Auditing – T.R.Sharma
4. Contemporary Auditing – Kamal Gupta
5. Practical Auditing – Spicer and Pegler.
6. Principles and Practice of Auditing – J.R.Batliboi.
7. Principles of Auditing – Depaula.

BACHELOR OF COMMERCE - FIFTH SEMESTER

FINANCIAL MANAGEMENT

Code: HC5.2

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To provide a conceptual understanding on financial management and enable the students to take important financial decisions by applying appropriate techniques and approaches.

Pedagogy: Combination of lectures, assignments, discussions, simple case studies, etc.

Module 1: **Financial Management** - Introduction – meaning and definitions, objectives of financial management – profit maximization and wealth maximization – an overview of financial management, Role of financial manager.

Module 2: **Capital Budgeting Decisions** – Analysis of capital budgeting decisions – capital budgeting process – evaluation criteria – discounted and non-discounted techniques – Payback Period – Average Rate of Return – Net Present Value Method – IRR Method – Profitability Index.

Module 3: **Financing Decisions** – Capital structure – determinants of capital structure – leverage – Financial, Operating and Combined leverage – Capital Structure Theories – NI and NOI and Traditional Approaches – MM Hypothesis – EBIT – EPS Analysis.

Module 4: **Working Capital Management** – Concepts of working Capital – Factors influencing size of working capital – Estimating working Capital requirement – financing current assets – Cash Management – Receivables Management and Inventory Management.

Module 5: **Dividend Decisions:** Types of Dividend – Determinants of Corporate Dividend policy.

Note: Students are expected to answer theory questions and solve practical problems.

Recommended Books

1. Financial Management - M.Y.Khan and Jain
2. Financial Management –PrasannaChandra

3. Financial Management - I.M.Pandey
4. Financial Management – Ravi M Kishore
5. Financial Management –Srivatsava
6. Financial Management - Sudarshan Reddy

BACHELOR OF COMMERCE - FIFTH SEMESTER

COST ACCOUNTING – I

Code: SC5.3

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To make the students have a comprehensive understanding of cost concepts and enable the students to examine different techniques and approaches for cost control.

Pedagogy: Combination of lectures, GDs, assignments, etc.

Module 1: **Concept of Cost** - introduction – meaning of Cost, Cost Accounting, Comparison between financial Accounting and Cost Accounting – Application of Cost Accounting – Objectives and functions of Cost Accounting – installing a cost accounting system – cost concept and classification of Costs – Cost unit – cost centre – Elements of Cost, Advantages and limitations of Cost Accounting.

Module 2: **Material** - meaning – material control – purchasing procedure – storekeeping – techniques of inventory control – setting of stock levels – EOQ – methods of pricing material issues – FIFO, LIFO, Simple average and weighted average methods.

Module 3: **Labour** - meaning, objectives and significance of labour cost control, methods of time keeping and time booking – accounting treatment of idle time and overtime wages – wages payment systems – Time and Piece rate – straight piece rate, Taylor’s differential piece rate, Merrick’s Multiple Piece Rate, Gant task and Bonus Plan, Incentive plans – Need and Importance Halsey Rowan, Emerson’s efficiency scheme.

Module 4: **Overhead** - meaning and definition – classifications of overheads – procedure of accounting and control of overheads – allocations of overheads – apportionment of overheads – Re-Appportionment of service department cost to production departments – repeated distribution method – Simultaneous Equation method, step-ladder method – Absorption of overheads – methods of Absorption Percentage of direct material cost – direct labour cost – prime cost – Direct labour hour rate and machine hour rate.

Module 5: **Reconciliation of Cost and Financial Accounts** - need for reconciliation – reasons for difference in profits – problems on preparation of reconciliation statements.

Recommended Books

1. Advanced Cost Accounts – J Batty, McDonald and Evans

2. Cost Accounting – Ravi M Kishore
3. Cost Accounting (Elements of Cost and Methods of Costing) – J Madegowda
4. Advanced Cost Accounting – J Madegowda

BACHELOR OF COMMERCE - FIFTH SEMESTER

INCOME TAX - I

Code: SC5.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To provide the students an insight into basic concepts of income tax and enable the students to compute income from employment, house property and business & profession by considering income tax provisions.

Pedagogy: Combination of lectures, assignments, practical training on filling challans, filling and filing of returns.

Module 1: Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural income – Assessee – individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.

Module 2: Residential Status of Assessee – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross total Income on the basis of residential status (Individuals only)

Module 3: Tax Free Income – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA).

Module 4: Computation of Income from Salary: Different forms of salary, Employer-Employee relationship – allowances – perquisites – provident funds – Deductions (Practical problems).

Module 5: Computation of Income from House Property: annual value – Deductions under Section 24 (Practical problems). **Computation of Income from Business and Profession** – Meaning – Expenses disallowed, problems on computation of income from business and profession (Individuals only)

Recommended Books

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi.
2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
3. Singhanian Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.
4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.

6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

BACHELOR OF COMMERCE - FIFTH SEMESTER

COMPUTER NETWORKS

Code: SC5.5

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**

Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: Introduction: Evolution of Computer Networks, Analog signal transmission, Digital signal transmission, data transmission, transmission media, classification of computer Networks, Switching and routing, multiplexing, concentrator, components of a Computer Networks.

Module 2: Network Standards and OSI Model: Types of standards, the OSI reference model, one physical layer, the data link layer, Network layer, transport layer, session layer, presentation layer, application layer.

Module 3: IEEE: The IEEE standards, the Ethernet, IEEE 802.4: token bus, IEEE 802.5: the token ring, X.25 protocol, digital network architecture.

Module 4: LAN: LAN architecture, advantages and services, characteristics of LAN, LAN topologies, LAN access topologies, CSMA/CD- based LAN, token ring protocol.

Module 5: High Speed Networks: The IBM token ring network, token bus/IEEE 802.4, high speed LAN, Fast Ethernet systems, Gigabit Ethernet, Gigabit Ethernet protocol architecture the FDDI Networks, FDI, Wireless LAN and USAT, ISDN.

Recommended Books

1. Rajesh, Easwarakumar and Balasubramanian, Computer Networks: Fundamentals and Applications, Vikas Publications (2002).
2. Richard A. McMohan, Introduction to Networking, Tata McGraw Hill (2003).
3. Douglas Comer, Computer Networks and Internet, 2nd Edition, Pearson Education (2003).
4. William A. Shay, Understanding Data Communications and networks, 2nd Edition, Thomson Learning-Vikas Publishing House (1998).
5. Miller, Data and Network Communications, Thomson Learning- Vikas Publishing House (2000).

6. AchyutsGodbole, Data Communications and networks, Tata McGraw Hill (2002).

Practicals:

Practical: 2Hrs/Week

I.A Maximum Marks: 20

The Students shall be acquainted with network concepts, installing and configuring operating system, file system, printing, security and management of network.

Note: The internal assessment marks (Maximum Marks 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

BACHELOR OF COMMERCE - FIFTH SEMESTER

VISUAL PROGRAMMING

Code: SC5.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

- Module 1: Introduction to Visual Basic:** What is programming? Using the Debug window. Leaving Run Mode, the print Command, the making of a basic command, doing arithmetic related Tools. Learning about Variable and Values: What are variables? Values and Types.
- Module 2: Drawings:** Drawing on the Screen, Drawing in a window, drawing and twips. A peek Objects and norms More Explorations in Drawing.
- Module 3: Programme Building:** Building Program, Building Your First Program, Building a Sketch program, the If Then Command, finishing Sketch, Adding a Menu Bar: Building a menu Bar, Completing the Menu bar, Pop-up Menus. Using Array Variables to Save: Designing a New Sketch, Array Variables, saving points in Sketch, Creating an EXE program, the final sketch program.
- Module 4: Designs:** Designing and Building Program: How to design programs designing the user interface building programs, what is good design? Building Address Book's Interface: Creating the controls, top, left, width, height, overview of controls and properties, bring address book to life, setting up the combo boxes. Reading Writing Address Book: Working with disk files, packaging data; user defined types, using on-line help, creating new subroutines.
- Module 5: Editing Tools:** Searching, Printing, Sorting, and Deleting: Searching, printing, Addresses, Sorting Addresses, Deleting Addresses Summary. Accessing Data: Data manager and Data Control; Creating your Addresses Book Database Creating a Form with Data Aware Controls, Creating the menu bar, Writing the Code Summary.

Recommended Books

1. Neol Jerke, The Complete Reference Visual Basic6, Tata McGraw Hill (1999).
2. Evangelas and Petroustos, Mastering VB 6, 1st Edition, BPB Publications (2001).
3. Mohammed Azam, Programming with Visual Basic 6.0, Vikas publishing (2001).
4. Bob, Richard and Wayne, Using Visual Basic 6, PHI (2000).

Practicals:

Practical: 2Hrs/Week

I.A Maximum Marks: 20

Practical assignments on VB involving:

Adding controls: Text Box, Labels, Pictures, Command buttons etc.

Designing Players and Recorders, Setting Form Controls.

Note: The Internal assessment marks (20 Max) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

Consumer Protection

(This is an Open Elective Course to be offered by the Department of Commerce to the students of **other than the students of Department of Commerce** in the Fifth Semester)

Code: OEC 5.7

Univ Code:

Credits: 4

Workload: 4 hours per week

Contact Hours: 56

Evaluation: Continuous Internal Assessment 30 Marks
Semester-End Examination 70 Marks

Objectives: This course aims at equipping the students with basic knowledge of consumer protection law and grievance redressal mechanism.

Pedagogy: Combination of lectures, assignment, simple case study, group discussion, etc.

Module – 1: Conceptual Framework: Consumer and Markets - Nature of markets, Concept of Consumer, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging. **Experiencing and Voicing Dissatisfaction** - Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal Systems and Public Redressal Systems

Module – 2: The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts - Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. **Organizational set-up under the Consumer Protection Act** - Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Module – 3: Grievance Redressal Mechanism under the Consumer Protection Act, 1986 - Filing of complaint and Handling of case: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. **Leading Cases decided under Consumer Protection Act:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Module – 4: Industry Regulators and Consumer Complaint Redressal Mechanism - Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI (an overview); Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI and Civil Aviation: DGCA

Recommended Books

1. Consumer Protection: Law and Practice - Aggarwal, V. K., Bharat Law House, Delhi
2. Consumer Right for Everyone- Girimaji, Pushpa, Penguin Books.
3. The Consumer and Corporate Accountability - Nader, Ralph (1973), Harcourt Brace Jovanovich, Inc.
4. Empowering Consumers e-book, www.consumeraffairs.nic.in
5. ebook, www.bis.org
6. The Consumer Protection Act, 1986

B.Com. (Computers) VI Semester

Semester	Paper Code	Title of the Paper	Marks			Teaching Hours per Week	Credits
			Internal Assessment	Semester-End Examination	Total		
Sixth	HC6.1	Income Tax – II	30	70	100	04	04
	HC6.2	Management Accounting	30	70	100	04	04
	SC6.3	Cost Accounting –II	30	70	100	04	04
	SC6.4	Human Resource Management	30	70	100	04	04
	SC6.5	Internet and E-Governance	30	70	100	3T+2P	04
	SC6.6	Multi Media	30	70	100	3T+2P	04
	PW6.7	Project Work	30	70	100	---	04
	Total			210	490	700	24

Note: T=Theory and P=Practical (Two hours of practical is considered as one hour theory)

BACHELOR OF COMMERCE - SIXTH SEMESTER

INCOME TAX – II

Code:HC 6.1

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To provide the students an understanding on the Income Tax provisions on capital gains, income from other sources and whole gamut of other provisions with respect to computation of total income of individuals, HUF and firms.

Pedagogy: Combination of lectures, interactive sessions, seminars, assignments, arranging special lectures by inviting practicing chartered accountants, etc.

Module 1: Capital Gains: Capital assets, transfer of an asset, gain on transfer of assets, cost of acquisition, indexed cost of acquisition, improvement, exemptions under section 54,54B, 54C, 54D, 54E and 54F (practical problems)

Module 2: Income from Other Sources: Dividends, Interest on securities, casual income, Rules for grossing up (practical problems)

Module 3: Set off and carry forward of losses and Deductions from Gross Total Income – 80C to 80U (work out simple problems)

Module 4: Computation of Total Income: Individuals, HUF, Firms (practical problems).

Module 5: Computation of Tax Liability - Individuals, HUF and Firms; Income Tax Authorities

Recommended Books

1. Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi.
2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi.
3. Singhanian Vinod K., Direct Taxes: Law and Practice, Taxmann Publications, New Delhi.
4. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi.
5. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
6. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra.
7. Circulars issued by CBDT
8. Income Tax Rules, 1962.

BACHELOR OF COMMERCE - SIXTH SEMESTER

MANAGEMENT ACCOUNTING

Code: HC6.2

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**

Semester-End Examination – **70 Marks**

Objectives: To enable the students to analyse financial statements of business enterprises to take prudent managerial decisions.

Pedagogy: Combination of lectures, interactive sessions, seminars, assignments - assign the students to make analysis of annual reports of companies, draw inferences and come out with managerial decisions, etc.

Module 1: Management Accounting - Meaning, definitions, nature and scope, Management accounting v/s Cost Accounting. Role of Management Accountant, Limitations of Management Accounting.

Module 2: Analysis and Interpretation of Financial Statements - Concept of financial statements, Types of financial analysis, Methods and devices used in analyzing financial statements.

Module 3: Ratio Analysis - Interpretations of ratios, classification of ratios, Tests of liquidity - Current ratio, acid test ratio, cash position ratios, Analysis of long term financial conditions - debt to equity ratio, proprietary ratio, capital gearing ratio, gross profit ratio, net profit ratio, net operating profit ratio, return on capital employed, inventory turnover ratio, debtors turnover ratio, creditor turnover ratio, working capital turnover ratio, preparation of balance sheet using ratios.

Module 4: Fund Flow Analysis - Concepts of funds, current liabilities, Meaning of fund flow statement, Importance of fund flow statement, Statement showing changes in working capital. Preparation of fund flow statement, sources and application of funds. Limitations of fund flow statement.

Module 5: Cash Flow Analysis - Meaning of cash, Definition of cash fund, Meaning of cash flow, Classification of cash flows, Meaning of cash flow statement, Definition of cash flow statement, Distinction between cash flow statement and Fund flow statement, preparation of cash flow statement, sources of cash, application of cash, cash flow statement according to AS-3.

Recommended Books

1. Management Accounting - S.N. Maheswari
2. Management Accounting - J. Madegowda

- 3. Management Accounting – Agarwal**
- 4. Cost and Management Accounting - Khan and Jain**
- 5. Management Accounting - Pandey I.M**
- 6. Advanced Management Accounting - Ravi M Kishore**

BACHELOR OF COMMERCE - SIXTH SEMESTER

COST ACCOUNTING-II

Code:SC 6.3

Contact Hours: 56

Credits: 4

Univ Code:

Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives: To equip the students with various methods and techniques of costing to take cost-effective business decisions.

Pedagogy: Combination of lectures, interactive sessions, seminars, assignments, etc.

Module 1: **Unit or Output Costing** - Meaning-objectives and application of output costing-procedure- preparation of cost sheet-job costing- meaning-objectives-application of job order costing-procedure of job cost system.

Module 2: **Contract Costing** - Meaning-definitions-features- treatment of certain important costs - contract price, work-in-progress, work certified and uncertified- Recognition of profits on incomplete contracts. Escalation clause.

Module 3: **Operating Costing** - Definitions-features- classification of operating costs - preparation of operating cost sheet of transport undertakings only.

Module 4: **Process Costing** - Meaning- features and applications-treatment of process losses- normal loss and abnormal losses-Abnormal gain

Module 5: **Marginal Costing** - Meaning of marginal cost and marginal costing- marginal costing v/s absorption costing- Cost Volume Profit Analysis-Contribution-Marginal contribution sales ratio –Break Even Point- Margin of safety.

Recommended Books

1. Marginal Costing – J Madegowda
2. Cost Accounting – Ravi M Kishore
3. Cost Accounting – J Madegowda
4. Cost Accounting – Jain and Narang
5. Cost Management - S.N. Maheshwari
6. Advanced Cost Accounting - Jain and Narang

BACHELOR OF COMMERCE - SIXTH SEMESTER
HUMAN RESOURCE MANAGEMENT

Code: SC6.4

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives: To orient the students with various issues of management of human resources to improve the productivity of business entities.

Pedagogy: Combination of lectures, interactive sessions, seminars, assignments, etc.

Module 1: **Human Resource Management** - Meaning, definition, Nature and changing scope of HRM, Objectives, Functions and policies of HRM, Role of personnel management, Difference between personnel management and HRM, Role and responsibilities of HR Manger.

Module 2: **Human Resource Planning (HRP)** - Meaning, definition, Importance of HRP, Process of HRP, Need for HRP, Forecasting techniques of HRP, requisites for successful HRP.

Module 3: **Job Analysis and Design** - Utility of Job Analysis, job terminology – Job analysis and Job description. Job evaluation methods and techniques, methods of collecting data for job analysis, potential problems with Job analysis. Job design, factors affecting Job design, techniques of Job design. Methods of Job assessment, work measurement.

Module 4: **Recruitment and Selection** - Meaning, Definition, steps and source of recruitment, process of recruitment, factors governing recruitment. Selection; selection process, Organization for selection and selection methods, Induction, promotion and Transfer.

Module 5: **Management Development** - Training and development; Inputs in training development, gaps in training, Importance of training and development. Training process. Career planning and career development; Performance appraisal; Objectives, process, problems, methods & Models of performance management. Issues of HRM.

Recommended Books

1. Personnel Management - Memoria
2. Personnel Management - K. Ashwathappa
3. A Hand Book of HRM - M.Armstong

4. Human Resource Management - C.B.Gupta,
5. Human Resource Management - Rao V.S.P
6. Human Behavior @ Work = Organizational Behavior, Keith Davis & Newstrom

BACHELOR OF COMMERCE - SIXTH SEMESTER
INTERNET AND E-GOVERNANCE

Code: SC 6.5
Contact Hours: 56
Credits: 4

Univ Code:
Work load: **4 hours per week**

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Objectives:

Pedagogy:

Module 1: Computer Networking: Introduction, Communication concept, remote terminals, communication networks, LAN and WAN, Protocols and OSI model.

Module 2: Internet: Introduction, Objectives, network, TCP/IP, Client server model, E-mail, finger and top, USENET, news groups, internet programming WWW, Hyper Text, http, URL, HTML Programming.

Module 3: E-Governance: Introduction to E-Commerce, E-Commerce framework, anatomy of E-Commerce applications, NSFNET, Architecture and components, national research educational network, globalization of academic network, Internet Governance - The Internet society, an overview of Internet applications.

Module 4: E-Security: Client server network security, encrypted documents and E-Mail, architectural frame work for E-Commerce- WWW as architecture, hypertext Publishing, Electronic Data Interchange (EDI), Information based marketing advertising on the Internet.

Module 5: E-Governance applications in administration and planning.

Recommended Books

1. William A. Shay, Understanding Data Communications and Networks, 2nd Edition, Thomson Learning- VOikas Publishing House (1998)
2. Ravi Kalkota and AndrecWhinston, Frontiers of Electronic Commerce, Addison Wesley (1998).
3. Shelling Powers et, al, Dynamic Web Publishing Tech. Media (1998).

4. Greenlaw and Hepp, Fundamentals of Internet and World Wide Web, Tata McGraw Hill (2001).
5. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill (2003).
6. Kalakota and Whinston, Grontiers of Electronic Commerce, Pearson Education (2003).

Practicals:

Practical: 2Hrs/Week

I.A Max. Marks: 20

Practical assignments to gain hands on experience of internet Access, Searching the web, downloads, Web Design using HTML/XML.

Note: The Internal Assessment Marks (20 max.) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

BACHELOR OF COMMERCE - SIXTH SEMESTER

MULTIMEDIA

Code:SC 6.6

Contact Hours: 56

Credits: 4

Evaluation: Continuous Internal Assessment – **30 Marks**
Semester-End Examination – **70 Marks**

Univ Code:

Work load: **4 hours per week**

Objectives:

Pedagogy:

Module 1: Introduction to Multimedia: Elements of multimedia, Growth of Multimedia, major categories of multimedia and other categories of Multimedia.

Module 2: Multimedia Tools: Hardware Components of multimedia system, Multimedia elements; Texts and Graphics, Sound, Animation and Video, Multimedia authoring programs, delivering multimedia.

Module 3: Developing Multimedia: Developing multimedia titles, steps in developing interactive multimedia. The planning phase, the creating phase, the testing phase.

Module 4: Designing Multimedia: Designing for multimedia- basic design principles, design for interactivity, Guidelines for interactive design. Producing and distributing multimedia: Producing multimedia titles, distributing multimedia titles.

Module 5: Multimedia-Issues and the Future of Multimedia: The internet and World Wide Web, Issues and trends in Multimedia.

Recommended Books

1. Shuman James E., Multimedia in Action, Thomson Learning- Vikas Publishing House (2001).
2. FrankinKuo, Wolfgang and J.J Garsia, Multimedia Communications, Protocols and Applications, Prentice Hall PTR (1998).
3. Fred T Hofstetter, Multimedia Literacy, 3rd Edition, Tata McGraw Hill (2001).
4. Rao, Bojkovic and Milovanoviv, Multimedia Communication Systems, Pearson Education (2002).

Practical-I Practical: 2Hrs/Week I.A Max. Marks: 20 Simple assignments for Multimedia programming using suitable software shall be implemented.

NOTE: The Internal Assessment Marks (20 Max.) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration conducted by him/her during the semester.

Question Paper Pattern for all Commerce Papers

SECTION – A

This Section consists of One Question (Question No. 1) comprising of seven sub-questions (a to g). The student has to answer five sub-questions. Each sub-question carries two marks (i.e., $5 \times 2 = 10$ marks).

SECTION – B

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e., $3 \times 5 = 15$ marks).

SECTION – C

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e., $3 \times 15 = 45$ marks).

Question Paper Pattern for Computer Papers

SECTION – A

This Section consists of One Question (Question No. 1) comprising of seven sub-questions (a to g). The student has to answer five sub-questions. Each sub-question carries two marks (i.e., $5 \times 2 = 10$ marks).

SECTION – B

This Section consists of Six Questions (Question No. 2 to 7). The student has to answer four questions. Each question carries five marks (i.e., $4 \times 5 = 20$ marks).

SECTION – C

This Section consists of Six Questions (Question No. 8 to 13). The student has to answer four questions. Each question carries ten marks (i.e., $4 \times 10 = 40$ marks).