



**KARNATAK UNIVERSITY, DHARWAD**  
**ACADEMIC (S&T) SECTION**  
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ  
 ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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 'A' Grade 2014

website: kud.ac.in

No. KU /Aca(S&T)/ RIH-290/CBCS/2020-21/ 315

Date: 13 AUG 2020

**ಅಧಿಸೂಚನೆ**

ವಿಷಯ: 2020-21ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್ ಸಿ.ಬಿ.ಸಿ.ಎಸ್. ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. DO No. 1-1/2016(SECY), dt. 10.08.2016.  
 2. Academic Council Res. No. 2, 21.05.2020.  
 3. KU/Aca(S&T)/RIH-194/20-21/71, dt. 08.06.2020.  
 4. KU/VCS/2020-21, dt. 11.08.2020.  
 5. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ 13.08.2020.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, 2020-21ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಸಿ.ಬಿ.ಸಿ.ಎಸ್. ಮಾದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದನೆಯನ್ನು (Pending Approval of Academic Council Meeting) ನಿರೀಕ್ಷೆಯಲ್ಲಿರಿಸಿ ಅಳವಡಿಸಲಾಗಿದೆ.

ಮುಂದುವರೆದು, ಈ ಮೇಲಿನ ಸಿ.ಬಿ.ಸಿ.ಎಸ್. ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ [www.kud.ac.in](http://www.kud.ac.in) ದಲ್ಲಿ ಬಿತ್ತರಿಸಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

*(Handwritten signature)*  
 (ಡಾ. ಹನುಮಂತಪ್ಪ ಕೆ.ಟಿ)  
 ಕುಲಸಚಿವರು

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ: ಡೀನರು, ಕಲಾ, ಸಮಾಜ ವಿಜ್ಞಾನ, ವಿಜ್ಞಾನ ಹಾಗೂ ತಂತ್ರಜ್ಞಾನ, ವಾಣಿಜ್ಯ, ಕಾನೂನು, ಶಿಕ್ಷಣ ಮತ್ತು ಮ್ಯಾನೇಜ್‌ಮೆಂಟ್ ನಿಖಾಯ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಪ್ರತಿ:

1. ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕುಲಪತಿಗಳ ಕಾರ್ಯಾಲಯ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕುಲಸಚಿವರ ಕಾರ್ಯಾಲಯ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕುಲಸಚಿವರು(ಮೌಲ್ಯಮಾಪನ) ಕಾರ್ಯಾಲಯ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಇಂಟರನೆಟ್ ಸೆಕ್ಷನ್, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಅಧೀಕ್ಷಕರು, ಸಿಡಿಪಿ (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ

## **B.COM.I SEMESTER**

### **DSC-1A: FINANCIAL ACCOUNTING-I**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

**Learning Objectives and Outcomes:** The Course aims to impart knowledge relating to higher aspects of financial accounting of entities like partnership firms, joint ventures, departmental accounts etc. This would enable them to account for financial transactions and analysis of financial position. Computational and reasoning skill components are included in the course.

Unit – 1: **Higher Aspects of Partnership Accounts – I:** Insolvency of Partners – single partner and all partners; Garner v/s Murry rule; piecemeal distribution and basis of distribution – proportionate and maximum loss methods.

**12 Hours**

Unit – 2: **Higher Aspects of Partnership Accounts – II:** Conversion of Partnership Firm into a Company and sale to a company; problems relating thereto. Issues related to accounting in Limited Liability Partnerships (LLPs).

**10 Hours**

Unit – 3: **Methods of Book-Keeping- Single Entry and Double Entry Systems:** Need for conversion and steps involved in conversion of – Single Entry into Double Entry System; problems relating thereto.

**10 Hours**

Unit – 4: **Accounts of Joint Ventures:** Meaning of Joint Ventures; joint venture v/s partnership; account records and problems relating thereto – when separate books are maintained, when only one venture keeps accounts and when all ventures keep accounts. **14 Hours**

Unit – 5: **Royalty Accounts:** Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let).

**14 Hours**

### Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
9. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

### DSC -2A: BUSINESS ENVIRONMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course aims to acquaint students with basic framework within which businesses operate and to develop skills of identifying and analysis of such environmental framework. The conceptual, analytical and interpretational skills are specifically included in the curriculum.

Unit – 1: **Business and its Environment:** Characteristics of modern business, concept, nature, characteristics and types of environment; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis.

12 Hours

Unit – 2: **Economic Environment:** Concept, nature and characteristics of economic environment, critical element; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms and impact on business

12 Hours

- Unit – 3: **Political and Legal Environment:** Concept, nature and characteristics of political and legal environment, components; linkage between political and legal environment and business; role of Government - regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, labour and industrial laws relevant to business – types; 12 Hours
- Unit – 4: **Socio-cultural Environment:** Concept, nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – meaning and objectives; arguments for and against social responsibility, social audit; business participation in cultural affairs. 12 Hours
- Unit – 5: **Technological Environment:** Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of Government; technological park – meaning and objectives. 12 Hours

**Suggested Readings:**

1. Sheikh – Business Environment, Pearsons, New Delhi.
2. Sundaram & Black - Business Environment, PHI, New Delhi.
3. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
4. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, Palgrave Mac Millan, New Delhi.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.
7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikas Publishing House, New Delhi.
10. William C. Fredrick – Business & Society, Mc Graw Hills, New York.

## **DSC -3A: ENTREPRENEURSHIP DEVELOPMENT**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The Course aims to imbibe basic entrepreneurial qualities of successful entrepreneurs and would enable them to learn the art of promoting and running start-up entities. The conceptual, analytical and communicational skills are included in the curriculum.

Unit – 1: **Entrepreneurship:** Meaning of entrepreneur, entrepreneurship and enterprise; importance and relevance of entrepreneur; factors influencing entrepreneurship; types of entrepreneurs; characteristics of a successful entrepreneur; competency requirements for entrepreneurs.

**10 Hours**

Unit – 2: **Micro, Small and Medium Scale Enterprises (MSME):** Concepts of micro, small and medium scale enterprises, cottage industries, tiny industries, ancillary industries; khadi and village industries; characteristics and nature of MSMEs; role of MSME in economic development; government policies relating to MSMEs.

**10 Hours**

Unit – 3: **Project Development and Implementation:** Sources of business ideas and tests of feasibility; Significance of writing the business plan/project proposal; contents of business plan, process of project formulation and preparation – financial, marketing, HR, technical and social aspects of projects; preparation of project report and project implementation.

**14 Hours**

Unit – 4: **EDPs and Financing of MSMEs :** Concept, objective, importance of EDPs; institutions involved in EDPs – DIC, CEDOK, RUDSETI, SISI, etc., types of EDPs; financing of MSMEs in India – need and significance of MSME financing; institutions involved in MSME financing

**12 Hours**

Unit – 5: **Start-Ups** – Meaning and types of Start-Ups, difference between start-up and entrepreneurship; start-up principles; founders and co-founders involved in start-ups; start-up training; start-up financing – revenue based financing; venture capital, angel investors; concept of crowd funding

**14 Hours**

**Suggested Readings:**

1. C B Gupta and S S Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.
2. C B Gupta and N P Srinivasan, Entrepreneurial Development in India, Sultan Chand & Sons, New Delhi.
3. Shankaraiah, Entrepreneurship Development, Kalyani Publishers, New Delhi.
4. G K Warshney, Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
5. S S Kanka, Entrepreneurship Development, Sultan Chand & Sons, New Delhi.
6. Vasant Desai, Management of a Small Scale Industry, Himalaya Publishing House, Mumbai.
7. Higrich, Entrepreneurship, TMH, New Delhi.
8. C S V Murty, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House, Mumbai.
9. Aruna Kaulgud, Entrepreneurship Management, Vikas Publications, New Delhi.
10. Carlos W Moore, Managing Small Business, Cengage Publications, New Delhi.

## DSC -4A: FINANCIAL MARKETS AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims to familiarize the basic concepts of financial markets to develop the knowledge of techniques employed in financial activities. This would enable them to economize cost of raising financial resources. The conceptual, analytical and communication skills are included in the curriculum.

Unit – 1: **Introduction** – Meaning, components and functions of financial system; key elements of financial system; financial system designs; role of financial system in the economy – national income accounts and flow of funds accounts; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India.

**10 Hours**

Unit – 2: **Financial Markets** – Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments.

**12 Hours**

Unit – 3: **Financial Markets – primary market** – meaning and nature; methods of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; working of stock exchanges in India; BSE, NSE, OTCEI.

**12 Hours**

Unit -4: **Financial intermediaries** – role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions.

**14 Hours**

Unit – 5: **Financial Regulations** – meaning, objectives and significance; single and multiple regulators; Raghuram Rajan Committee on financial regulation; SEBI – objectives, functions and powers of SEBI; SEBI's list of regulations till to date.

**12 Hours**

**Suggested Readings:**

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
5. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
6. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
7. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
8. T Siddaiah, Financial Services, Pearson Education, New Delhi.
9. Tripathy, Financial Instruments and Services, PHI, New Delhi.

## GE-1A: BUSINESS ECONOMICS– I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources and reasoning and optimization skills are included in the curriculum.

Unit – 1: **Introduction:** Meaning, definition, nature, features, scope and objectives of business economics; relationship with other subjects; uses; role and responsibilities of business economists; fundamental principles of business economics – opportunity cost, incremental, time, discounting and equi-marginal;

**9 Hours**

Unit - 2: **Demand Analysis:** Meaning and determinants of demand; individual demand; law of demand, demand curve- income effect and substitution effect; exceptions; market demand, elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and promotional elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method.

**9Hours**

Unit – 3: **Supply Analysis:** Supply function; law of supply; determinants of supply; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; market equilibrium of supply- concept of consumer surplus.

**9 Hours**

Unit – 4: **Production Analysis:** Meaning; types of production function – linear, power, quadratic and Cobb-Douglas Production function; business uses of production function; production function – short run and long –run; law of variable proportion; laws of returns to scale; economies and diseconomies of scale; Impact of change in technology on production function.

**9Hours**

Unit – 5: **Cost Analysis:** Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AC and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions.

**9Hours**

**Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

**Suggested Readings:**

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Panchnan Das and Anindita Sengupta, Microeconomics I and Statistics, Oxford University press
6. Gupta, Managerial Economics, TMH, New Delhi.
7. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
8. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
9. P.K.Mehta, Business Economics, Taxmann publications.
10. Maheswari K L, Managerial Economics, PHI, New Delhi.
11. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
12. Hendersen, Micro Economics Theory, TMH, New Delhi.

**AECC: ENVIRONMENTAL SCIENCE (Compulsory Paper for all Degree Courses)**

## **Paper – 1.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I**

**(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)**

### **Learning Objectives and Outcomes:**

The course has the objective of providing the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational and analytical skills are included in the curriculum.

- Unit – 1: **Introduction to Commerce:** Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.
- Unit – 2: **Forms of Business Organisation:** Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; co-operative organizations – meaning, objectives and significance.
- Unit – 3: **Introduction to Accounting:** Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.
- Unit – 4: **Accounting Principles:** Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.
- Unit – 5: **Accounting Records:** Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

**Suggested Readings:**

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.

## **B.COM. SECOND SEMESTER**

### **DSC-1B: FINANCIAL ACCOUNTING-II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The course aims to equip knowledge relating to the accounting concepts and principles of specialized business entities and this would enable the pupils in accounting and interpretation of financial position. The computational and interpretational skills are included in the curriculum.

Unit – 1: **Consignment Accounts:** Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method.

**12 Hours**

Unit – 2: **Hire-Purchase and Instalment Purchase Accounts (excluding repossession of assets):** Meaning of hire purchase contract, legal provisions and definition of terms used; meaning of instalment purchase – hire-purchase v/s instalment purchase; systems of recording; calculation of interest; entries and accounts in the books of hire purchaser and hire vendor; ascertainment of profit – debtors method and stock and debtors method – simple problems relating thereto.

**14 Hours**

Unit – 3: **Branch Accounts:** Meaning and types of branches; systems of accounting for dependent branches – debtors systems and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding of foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts.

**12 Hours**

Unit – 4: **Departmental Accounts:** Meaning and utility of departmental records; maintenance of columnar subsidiary books; departmentalization of expenses; interdepartmental transfer and preparation of final accounts.

**10 Hours**

Unit – 5: **Insurance Claims:** Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss items.

**12 Hours**

### **Suggested Readings:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
5. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
9. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
10. J R Monga – Financial Accounting, Mayoer Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accouting, TMH, New Delhi.

## **DSC-2B: BUSINESS CORRESPONDENCE AND REPORTING**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course is designed to provide understanding of basic tenets of business correspondence. This would enable them in developing effective business relationships among various entities. The conceptual, interpretational and communication skills are included in the course.

**Unit – 1: Introduction:** Meaning and significance of business correspondence; nature and functions; principles of business correspondence; means of correspondence – oral, written, video, audio-visual; essentials of effective business correspondence; structure and layout of business correspondence – elements, structure and forms of layout.; impact of Information Technology

**10 Hours**

**Unit – 2: Trade Correspondences:** Quotations, orders and tenders; sales correspondences; claim and adjustment correspondences; credit and collection correspondences – nature and types of credit correspondences; circulars– meaning, objectives and forms of circulars.

**12 Hours**

**Unit – 3: Banking and Insurance Correspondences:** Overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of income tax and GST; tax claims, appeals and settlement; filing of IT and GST returns.

**12 Hours**

**Unit – 4: Company Secretarial Correspondence:** promotion, incorporation, listing with stock exchanges; meeting notices, agenda, minutes and report writing.

**12 Hours**

**Unit – 5: Employment related Correspondences:** Solicited vs. Unsolicited applications; Application formats, Curriculum vitae/resume; Correspondences related to candidate's written test, interview and follow up; business report presentations – video conferencing and e-communication methods.

**12 Hours**

## **Suggested Readings**

1. Rajendra Pal and Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.
2. Rodriquez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Jaishri Jethwaney- 'Corporate Communication', sage publications, New Delhi.
5. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
6. Debashish and Das, Business Communication, PHI, New Delhi.
7. Gopal, Business Communication, New Age International, New Delhi.
8. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
9. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
10. K.K.Sinha- 'Business Communication', Taxmann's publications, New Delhi.
11. Locker, Business Communication: Building, TMH, New Delhi.
12. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

## DSC-3B: FUNDAMENTALS OF MARKETING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course has the objective of acquainting basic components of marketing framework and this would enable them to develop effective marketing strategy. The conceptual and interpersonal skills are learnt in the course.

- Unit – 1: **Market and Marketing:** Definition, objectives, importance and scope of marketing; core marketing concepts – production, product, selling, marketing and holistic marketing concepts; evolution of concept of marketing; recent development in marketing; marketing functions; approaches to the study of marketing.  
**12 Hours**
- Unit – 2: **Market Segmentation:** Meaning, levels and bases of market segmentation – consumer and business market; effective market segmentation criteria; evaluating and selecting market segmentation; concept of niche marketing.  
**10 Hours**
- Unit – 3: **Product Policy:** Product Planning and Development; product life cycle; product mix; distribution channels; factors affecting choice of distribution; branding features; types and functions;. Packaging – features, types, advantages; brand name and trademark; standardization; – ISO.  
**12 Hours**
- Unit – 4: **Pricing:** Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies.  
**12 Hours**
- Unit – 5: **Marketing Channels and Sales Promotion:** Concept, importance and types of marketing channels; factors influencing selection of marketing channels; objectives and importance of sales promotion; personal selling; advertising – meaning, objectives, functions and importance; kinds of media; direct marketing; multi-level marketing; supply chain and logistics management – meaning and importance.  
**14 Hours**

### **Suggested Readings:**

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Gandhi, Marketing, TMH, New Delhi.
6. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.
7. Jha and Singh, Marketing Management, HPH, Mumbai.
8. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
9. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
10. Perreault, Basic Marketing, TMH, New Delhi.Q

## **DSC-4B: COMPANY LAW AND SECRETARIAL PRACTICE**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.

Unit – 1: **Company Secretary:** Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.

**10 Hours**

Unit – 2: **Promotion of Companies and Secretarial Duties:** Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.

**10 Hours**

Unit – 3: **Documents of Companies & Secretarial Duties:** Memorandum of Association- definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.

**14 Hours**

Unit – 4: **Management of Companies:** Appointment, removal, qualification , fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.

**13 Hours**

Unit – 5: **Company Meeting and Secretarial Duties:** Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minits of Company meeting.

**13 Hours**

**Suggested Readings:**

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

## GE-1B: BUSINESS ECONOMICS – II

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources. The conceptual, reasoning and optimization skills are included in the curriculum.

Unit – 1: **Market- Perfect Competition and Monopoly:** Perfect Competition – meaning, features and determination of price and output in short-run and long-run; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees, types and conditions for price discrimination.

**10 Hours**

Unit – 2: **Market—Monopolistic and Oligopoly:** Monopolistic Competition – meaning, features, product differentiation and price-output determination in short-run and long-run; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership.

**09 Hours**

Unit – 3: **Pricing Policies:** Meaning, objectives, methods of pricing policy- marginal cost pricing, administered price, export pricing, predatory pricing, multi-product pricing, pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing –dual pricing, administered price, transfer price, differential pricing of a product, and practical aspects of pricing decisions.

**10 Hours**

Unit – 4: **Profit Policy and Profit Planning:** Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; Profit elasticity and operating leverage..

**08 Hours**

Unit – 5: **Business Cycles:** Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.

**08 Hours**

**Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

**Suggested Readings:**

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

## **AECC: INDIAN CONSTITUTION (Compulsory Paper for all Degree Courses)**

Maximum Hours: 30 hours

Workload per week: 2hours

### **Learning Objectives and Outcomes:**

The course aims to imbibe the fundamentals enshrined in the constitution of India. This would enable to influence their behaviors as citizen of the nation. The pupils are exposed to conceptual and interpretational skills in the process of learning.

Unit – 1: **Constitution:** Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution.

**06 Hours**

Unit – 2: **Fundamental Rights:** Meaning and types of fundamental rights; the Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies.

**06Hours**

Unit – 3: **Nature of the Directive Principles of State Policy:** Meaning of Directive Principles; difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties.

**06 Hours**

Unit – 4: **Union Government:** Powers and Functions of the President, the Prime Minister, Council of Ministers; composition, powers and functions of the Parliament; organisation of judiciary; jurisdiction of the Supreme Court; independence of judiciary.

**06 Hours**

Unit – 5: **State Government:** Powers and Functions of Governor, Chief Minister and Council of Minister; composition, powers and functions of State Legislature, Local Government and the Constitution; relation between the Union and the States. .

**06 Hours**

### **Suggested Readings:**

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.
6. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
7. Constituent Assembly Debates, Lok Sabha Secretariat, New Delhi-1989.
8. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
9. A. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
10. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

## 2.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

### Learning Objectives and Outcomes:

The course has the objective of providing knowledge relating to the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational, computational and analytical skills are included in the curriculum.

Unit – 1: **Industry:** Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit – 2: **Service Organizations:** Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit – 3: **Foreign Trade:** Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 4: **Self-Balancing System:** Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 5: **Company Accounts:** Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

### **Suggested Readings:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
3. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
4. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
5. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
6. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
7. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
8. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
9. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
10. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
11. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
12. Narayanaswamy, Financial Accounting, PHI, New Delhi.
13. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.
14. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi.