## **B.Com. First Semester**

## Paper 1.1 - Basic English

Teaching Hours: 5 Hours per Week Max Marks: 80 (End Sem) + 20 (IA) = 100

## The following synonyms and antonyms are to be taught:

**Synonyms**: Abandon, Accident, Ambition, Assail, Banish, Behaviour, Bestow, Bonus, Caution, Cease, Clean, Costly, Conquest, Command, Deed, Desire, Dissent,

Error, Evil, Forgive, Faith, Glitter, Hit, Jump, Kindle, Lazy, Magnify, Mellow, Noted,

Often, Opponent, Peace, Pretend, Quarrel, Quick, Rational, Realm, Scent, Solace.

Tiny, Triumph, Unite, Useful, Vain, Vice, Wander, Wild, Young, Zenith

**Antonyms**: Abolish, Abortion, Abridge, Brisk, Bold, Capture, Cause, Common, Dawn, Defensive, Eat, Eccentric, Eliminate, Fantasy, Famous, Fear, Gaiety, Gay,

Heal, Harsh, Ideal, Illegible, Ill, Joyous, Justify, Kind, Lavish, Latest, Luminous, Master, Major, Neat, Notorious, Odd, Pain, Quick, Refuse, Sage, Shut, Tease, Total,

Undertake, Utilize, Vain, Vacate, Weighty, Wanton, Yield, Yearn,

## Text Book:

Indian Prose for Effective Communication, (Eds) Nagarajan, Sashisekaran,

Ramaswamy, Delhi : Macmillan Indian Ltd, 2011

(Only Units 1 - 3 are to be taught)

## Pattern of question paper

1) Objective type questions		10X1= 10
2) Short notes (four out of six)		4X10 = 20
3) Essay type question (two out of four)		2X10 = 20
4) A) Use of Articles	5X1=5	
B) Use of Prepositions	5X1=5	10
5) A) Antonyms	5X1=5	
B) Synonyms	5X1=5	10
6) Comprehension		10

<mark>80</mark>

# **Modern Indian Languages** (Any one of the following to be chosen)

# Paper 1.2- Additional English

**Teaching Hours: 5 Hours per Week** Marks: 80 (End Sem) + 20 (IA) = 100

## Pattern of question paper

1) Objective type questions	10X1= 10
2) Reference to context	2X5 = 10
3) Essay type question on the Plays (One out of two)	10
4) Essay type question on Plays (One out of two)	10
5) Short notes on the Plays (Two out of four) 2X5 =	10
6) Match the word with their meanings 5X2 =	10
7) Use of words, phrases and idioms (text based)	10
8) Résumé Writing	10
	80

## **Text Book:**

Selected One Act Plays, (Ed) Satya Narayan Singh, MacMillan Only the following plays are to be studied.

- 1) A Marriage Proposal Anton Chekhov
- 2) The Bishop's Candle Sticks Norman Mckinnel
- 3) The Finding of the Treasure J.H. Walsh
- 4) The Ugly Duckling By A.A. Milne
- 5) The Ghost of Jerry Bundler W.W. Jacobs and Charles Rock

## Paper 1.2- Arabic:

## **Arabic Basic**

Paper: Prose, History of Arabic Literature and Translation

Scheme of teaching: 5 hours per week

## **Prescribed Text Books**

## 1. Al-Qiratul Wadhiha (Part II Prose)

Lesson No. 5 to 10

By: Waheeduz-zama Alkiranvi

Pub.By:Maktaba Husaini Deoband.(U.P.)

## 2. Mukhtasar Tareekh-e-Adbiyat-e-Arabi.

Chapter No.1 Page No. 4 to 19

By: Dr.Syed Abul Fazl

Pub.By: : Deccan Traders Book sellers & publishers

23-2-378, Mughalpura, Hyderabad. (A.P.

## 3. Translation Arabic into English/Urdu

(No Book Prescribed Teacher has to select simple sentences of passages.)

## 4. The Holy Quraan.

Sura-Qiyamah.

Pub.By:Taj Company Mumbai.

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

Multiple choice from first text	1x10 = 10
2) Summary from first text with choice	$2x7\frac{1}{2} = 15$
3) R.C. from first text with choice	3x5 = 15
4) Question from Second Text with choice	$2x7\frac{1}{2} = 15$
5) Question on Translation Arabic into English	
/Urdu with choice.	1x15 = 15
6) Question on Sura	1x10 = 10
	80

## **Urdu Basic**

Paper I-Prose, Poetry & Letter writing
Scheme of teaching:-Duration -16 weeks-5 hours per week.

## **Prescribed Text Books**

## I. Detailed Text:

Adabi Namune Ed by Dr.Noorul hasan Naqvi Pub by Educational book house Aligarh

## II. Non Detailed:

Sahafat-o-Tijarat C.Saged khaleel Ahmed

**Letter Writing-**No book is prescribed, the teacher has to cover the following.

- 1) Letter to the bank manager.
- 2) Letter to the Editor to know the price of advertisement.
- 3) Letter to the Commissioner of municipal corporation.
- 4) Letter to the principal requesting to pay the late fee.
- 5) Letter to publishers requesting to send books by post.
- 6) Personal letter to father & friends about you & your college.

**Scheme of Examination**: Total marks 100 (Theory 80 marks) Internal Assessment 17 marks & for attendance 3marks

- I. Each paper of 100 marks shall carry 20 marks Internal Assessment out of the 20 marks 10 shall be for semester test & remaining 10 shall be for assignment records skill developments.
- II. In each test two test shall be conducted for the award of Internal Assessment marks & each of one hour duration for maximum of 20 marks reduced to ten later. First test shall be conducted in 8th week & II test in 12th week of respective semester .The average marks shall be taken as final Internal Assessment marks for assignment marks for the test component.
- III. The award of the Internal Assessment marks for assignment records skill development shall be based on the submission of the same by the candidates duly certified by the concerned teacher.

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

	Q1. Multiple choice questions from all detailed & non-detailed text. (10 out of 10)	1×10 = 10
Prose	Q2. Essay type question on detailed text With sufficient choice.	1×15 = 15
	Q3. Question on RC. (4 out of 6)	4x2.5= 10
Poetry	Q4. Appreciation of verses( from Gazals only)	$3 \times 5 = 15$
N.D	Q5. Short Notes	20
	Q6. Latter Writing	10

## Paper 1.2- Persian

# Persian Basic Scheme of teaching (5 hours per week)

## Prose/Poetry

## 1. PRESCRIBED TEXTBOOK

Following portion only

Baharistan-E-Jaami

Ruhqaath-E-Alamgiri.

## Textbook

Shahkar-E-Farsi by Hafez Abdul Alim Khan

Pub by:-Ram Narayanlal Bani mahdho2

katra road Allahabad(U.P)

## 2. PRESCRIBED TEXT BOOK

Following portion only

Gazaliyaath.

## Textbook

Nisab-E-Farsi(PartII) by Dr.Aftaab Akhtar Razvi & Prof M.M. Jalali

Pub by:-Shahnaz publication Shamatganj Barlly(U.P)

# Paper- 1.2 Kannada

# I ಕೆಮಿಕ್ಟರ್ ಕನ್ನಡ ಆವಶ್ಯಕ ಪಠ್ಯ

ಶಂಸಾದಕರು : ಡಾ.ಅಶೋಕ ನರೋಣೆ

: ಡಾ.ವಿ.ಎಶ್.ಮಾಅ

ಬೋಧನಾ ಅವದಿ: ವಾರಕ್ಷೆ ೫ ಗಂಬೆಗಳು

ಶಾಹಿತ್ಯಾ ನಿರಿ 🗕 🗅

%० ७०६एस

## <u>ಭಾಗ – ಒಂದು</u>

# ಕರ್. ಈ ಕರ. ಈ ಕರ್. ಈ ಕರ. ಈ ಕರ್. ಈ ಕರ. ಈ ಕರ್. ಈ ಕರ. ಈ ಕ

ರಧ್ಮ ಬಣ್ಣದ ಬದುಕು – ಏಣನಿ ಬಾಆಸ್ತ್

ನುಧ್ಯನುವರ್ಗ ಒಂದು ಚಿಂತನಿ – ಹಾ.ಜಿ.ರಾಮಕೃಷ್ಣ ಮೊಬೈಲ್ ಪೋಡಿಯಾ – ಈರಪ್ಪ ಕಂಬಿತಿ

## ಭಾಗ – ಎರಡು

೩೦ ಅ೦ಕಗಳು

ಮಿಂಚು(ನಾಟಕ) – ಶಿಲೀಷ ಜೋಶಿ

# Paper 1.2- Hindi

## **Hindi Basic**

**Teaching Hours: 5 Hours per Week** 

1. Hindi Gadya Padya Sangraha- Bhag - 2

Ed: Dineshprasad Singh

(Only Prose Section)

2. Vaanijya Hindi

Prof. A.V. Narati

Jnyanodya Prakashan,

Dharwad.

Vaanijya Patralekan

Translation

VI.

## **Basic Sanskrit**

# **Teaching Hours: 5 Hours per Week**

Exam Marks: One paper carrying 100 Marks (80+20) of 3 hours duration.

# Text: Sanskrit Vangmaya Manjusha

Bharat Book Depot & Prakashan, Shankar Plaza, P. B. Road, 'Dharwad.

a) Sanskrit Vangmaya Manjusha	70Marks
b) Grammar (use of cases)	
(Neuter Gender only)	10 Marks
c) Internal Assessment	20 Marks
i. Internal Test – 10	
ii. Assignment, Class record &	
Skill development – 10	

## **Total 100 Marks**

## DIVISION OF MARKS FOR THE BASIC PAPER

I. Prose and Poetry form the text	50 Marks
II. Vanijya Itihasa in Sanskrit Literature	20 Marks
III. Grammar 9Use of Cases) (Neuter Gender Only)	10 Marks
IV. Internal Assessment	20 Marks

## **Total 100 Marks**

I.	(Pattern of the Question Paper) Passage for Translation and Explanation from the Text	
	(with internal choice)	10 Marks
II.	Objective type questions in Sansrit with three option in	
	bracket Below each question (10 out of 12)	10 Marks
II.	Sentences for annotation from the text (any 4 out of 7)	20 Marks
IV.	Short notes from the text (any 2 out of 4)	10 Marks
V.	Essay type questions from the Vanijya Ithihas in Sanskrit	
	Literature (Any 2 outof 4)	20 Marks

Grammar: Neuter Gender noun / noun/Pronoun case forms 10 Marks

# Paper 1.2- Marathi

## **Marathi Basic**

# **Teaching Hours: 5 Hours per Week**

## Scheme of Examination:

- a) One Paper carrying 80 marks and of 3 hours duration
- b) Internal Assessment 20 marks

**Course**: Literary form – Short Story

**Text** : Mazya Bapachi Pend – D. M. Mirasdar

# **Distribution of marks**: 16x5

Q.1. Essay writing (One out of four)	1x16
Q.2. Objective type questions (Eight out of twelve)	8x2
Q.3. Essay type questions (One out of three)	1x16
Q.4. Short Notes (Two out of four)	2x8
Q.5. Reference to Context (two out of four)	2x8

## 1.3. FINANCIAL ACCOUNTING - I

Lecture per Week: 4 hours Max Marks: 80 (End Sem) + 20 (IA) = 100 Exam Duration: 3 Hours

## **OBJECTIVES:**

1. To make the students acquire the conceptual knowledge of accounting.

- 2. To equip the students with the knowledge of accounting process and preparation of final accounts of various Institutions and Organizations.
- 3. To develop the skills of recording financial transactions and preparation of accounts for Employment.

Unit	Topics	No of Periods
I	Conversion of Single entry system into double entry	
	system: Need for conversion, steps involved in conversion;	10
	problems relating thereto.	
II	Accounts of Professionals: Chartered Accountants, Lawyers	10
	and Doctors only. Fees a/c, Petty Cash book, Clients Ledger,	
	Receipts & Payments a/c, Income & Expenditure a/c & A	
	Balance Sheet.	
III	Farm Accounting: Meaning, objectives, Books of Accounts to	10
	be maintained under Single entry & Double entry for Farm	
	Accounting. Preparation of Farm Revenue Account to ascertain	
	the Profit or Loss: of various sections like Crop, Livestock,	
	Dairy & Poultry. Preparation of B/S for Agriculture, Dairy	
	farming, & Poultry Farming.	
IV	Departmental Accounts: Meaning and utility of departmental	10
	records, maintenance of columnar subsidiary books,	
	departmentalization of expenses; interdepartmental transfer and	
	preparation of columnar final accounts.	
V	Royalty Accounts : Meaning and importance - minimum rent,	10
	short-workings, recoupment of short-workings, strike period;	
	entries and accounts in the books of lessee and lessor	
	(excluding sub lease)	

## **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. Maheshwari & S. K. Maheshwari: Advanced Accountancy Vol. -I, Vikas Publications,
- 4. Shukla & Grewal: Advanced Accountancy Vol. -I, S. Chand & Sons, New Delhi.
- 5. Dr. R. V. Diwan & Dr R.G Allagi: Financial Accounting Jaymala Publication.
- 6. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
- 7. Advanced Accountancy: Arulanandam, Himalaya publishers
- 8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 9. Financial Accounting: Ashok Banarjee, Excel
- 10. Advances Accounting (Volume I & II): D. Chandrabose, PHI

## 1.4 – BUSINESS ECONOMICS – I

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1. To familiarize the students with basic economic tools and techniques and its application to business and managerial decision making.

2. To familiarize the students with the micro economic business environment including Consumer behavior, cost conditions and market structure etc.

Unit	Topics	No of Periods
I	<b>Business Economics</b> – meaning and scope, Decision – making in business, Fundamental concepts – Incremental and marginal principle, opportunity cost, Time perspective and Discounting principle.	08
II	<b>Demand: Price</b> — Quality Relationship, Demand function, Demand Distinctions measurement of Price, Income, Cross and Advertising Elasticity, Demand Forecasting — meaning and trend projection method.	12
III	Supply Analysis: Meaning & Law of supply determinants of supply – Elasticity of Supply	06
IV	<b>Production:</b> Modern Classification Factors of Production. Production Function- Cobb-Douglas production function- Function, Law of variable proportions — Economies and Diseconomies of scale — Production possibilities Curve	12
V	<b>Revenue:</b> Average and Marginal Revenue, Cost – AC, MC, TC, FC, VC, AFC, AVC concepts and calculations – short run & long run cost curves – Cost control and cost reduction	12

**Note:** Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary

## **Reference Books:**

- 1. R.L Varshney&Maheshwari : Managerial Economics, Sultan Chand & sons. New Delhi
- 2. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
- 3. Mithani D.M: Managerial Economics, Himalaya publishers, Mumbai

- 4. Lekhi R.K.: Business Economics, Kalyani Publishers, New Delhi
- 5. Salvator Dominic: Managerial Economics, Oxford University Press.
- 6. Dr.A.B.Kalkundrikar& ABN Kulkarni: Managerial Economics, R.Chand& Co., New Delhi
- 7. P.N.Chopra: Managerial Economics, Kalyani Publishers, New Delhi.
- 8. Peterson & Lewis: Managerial Economics, PHI, New Delhi.
- 9. Mehta P.L: Managerial Economics, Sultan Chand & sons. New Delhi
- 10. Mankar V.G.: Business Economics, Macmillan, New Delhi.
- 11. Keat& young: Managerial Economics, Pearson Education India.

## 1.5 – A. BUSINESS ENVIRONMENT

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1) To identify various factors influencing business.

- 2) To rearrange role of environmental factors in functioning the business.
- 3) To study environmental factors to become future business managers.

Unit	Topics	No of Periods
I	Concept and Nature of Business and its -Environment:	10
	Characteristics of modern business, micro and macro	
	environment, impact of business environment on business	
	decisions.	
II	Economic Environment: Concept and Nature of economic	10
	environment, Basic Economic Systems, Industry -small scale	
	industries, New Economic Policy, Arguments for and against	
	LPG.	
III	Political and Legal Environment: Concept and nature of	10
	political and legal environment, Government's intervention in	
	business, Advantages and disadvantages of intervention in	
	Business	
IV	Socio-cultural Environment: Concept and nature of Socio-	10
	cultural Environment, impact of Socio-cultural Environment	
	on business, Culture and globalization, Social Responsibility,	
	Arguments for and against social responsibility and CSR in	
	brief.	
V	Technological Environment: Concept and nature of	10
	technological environment Technological impact on society,	
	management of technology, New Technological policy	

## **SUGGESTED REFERENCE:**

- Bedi Suresh, Business Environment Excel Books, Ansari Road, Darya Ganj, New Delhi
- 2. Ashwatappa K Essential of Business Environment Himalaya Publishing House
- 3. Srivastava O.S. Business Environment Kalyani Publishers
- 4. Madegowda J Business Environment and Policy Deep and Deep Publishers
- 5. Chidambaram K and Alagappen V Business Environment Vikash Publishing House
- 6. Joshi Rosy Walia and Kapoor Sangam Business Environment Kalyani Publishers
- 7. Kang K.N.S. Modern Business Environment Deep and Deep Publishers
- 8. Saleem Shaik Business Environment Pearson Education
- 9. Dr. M.L. Guledgudd Business Environment Shri Sai Publications, Gadag

## 1.5. B - BUSINESS MATHEMATICS - I

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1. The objectives of the course are to enable students to learn and to have a good working practice of mathematical tools for taking appropriate decisions in managerial situations

Topics	No of
	Periods
Sets, Relations and Functions: Representation of a Set, Roaster	10
method, Rule method, Types of sets, Operations on sets, Algebra	
of Sets, Demorgan's Laws, Venn diagrams, Applications of sets to	
business problems. Ordered pairs, Relation on a set. Relations on a	
set (Reflexive, Symmetric, Transitive, Equivalence) Functions.	
Domain, Co-domain range of a function. Types of functions.	
<b>Theory of Indices and Logarithms:</b> Meaning of a0, a-n, ap/a.	10
Laws of Indices (without proof) Problems. Laws of Logarithms.	
Problems on Logarithms. Use of Logarithm tables.	
<b>Differential Calculus:</b> Definition of derivatives of a function at a	10
point, derivatives of sum, difference, product, quotient of two	
functions-problems. Differentiation of composite functions- chain	
rule, implicit functions, parametric functions. Logarithmic	
differentiation. Successive differentiation. Problems on second	
order derivatives. Cost function, Revenue function, and Profit	
function, Break Even Point, Maxima and Minima of functions.	
Application of differentiation to business problems.	
Ratio and Proportion: Meaning and types of Ratio and	10
Proportion. Direct and Inverse proportion. Problems on these.	
Progressions: Arithmetic Progression, Geometric Progression.	10
Definition – nth term sum to first 'n' terms of an Arithmetic	
Progression and Geometric Progression. Problems based on these	
and application.	
_	Sets, Relations and Functions: Representation of a Set, Roaster method, Rule method, Types of sets, Operations on sets, Algebra of Sets, Demorgan's Laws, Venn diagrams, Applications of sets to business problems. Ordered pairs, Relation on a set. Relations on a set (Reflexive, Symmetric, Transitive, Equivalence) Functions. Domain, Co-domain range of a function. Types of functions.  Theory of Indices and Logarithms: Meaning of a0, a-n, ap/a. Laws of Indices (without proof) Problems. Laws of Logarithms. Problems on Logarithms. Use of Logarithm tables.  Differential Calculus: Definition of derivatives of a function at a point, derivatives of sum, difference, product, quotient of two functions-problems. Differentiation of composite functions- chain rule, implicit functions, parametric functions. Logarithmic differentiation. Successive differentiation. Problems on second order derivatives. Cost function, Revenue function, and Profit function, Break Even Point, Maxima and Minima of functions. Application of differentiation to business problems.  Ratio and Proportion: Meaning and types of Ratio and Proportion. Direct and Inverse proportion. Problems on these.  Progressions: Arithmetic Progression, Geometric Progression. Definition – nth term sum to first 'n' terms of an Arithmetic Progression and Geometric Progression. Problems based on these

## **SUGGESTED REFERENCE:**

- 1. Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons New Delhi
- 2. G.K. Rangnath and T.V. Narsimhrao, Business Mathematics Kalyani Publishers New Delhi
- 3. N.K. Nag, Business Mathematics Kalyani Publishers New Delhi
- 4. Zameeruddin, Business Mathematics. Vikas Publishing House, New Delhi
- 5. P.N.Arora and S Arora, Mathematics, S. Chand & Company Ltd. New Delhi

## 1.6. SECRETARIAL PRACTICE

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1) To acquaint the students with legal provisions in brief about the functioning of companies, documents required etc

2) To familiarize them with the law and procedure relating to meetings

Unit	Topics	No of Periods
I	Introduction to Companies: Meaning and definitions to	10
	companies, characteristics, types of companies, stages of	
	formation and documents in brief.	
II	Company Secretary & Membership:	10
	A-Company Secretary-Definition, appointment, duties.	
	<b>B- Financial Structure</b> : Share- definition, types, debentures.	
III	Membership and Transfer of Shares: Modes of acquiring	10
	membership, Rights and Priviliges of Members, Registers of	
	Members, Transfer and Transmission, Dematerialization.	
IV	Company Management: Appointment, qualifications, vacation	10
	of office, retirement, powers and duties of: Directors, Manaing	
	Directors, and Independent Director.	
V	Company Meetings: Meaning and definition, kinds of meetings,	10
	video conferenceing of Board/Committee (s), Essentials of	
	Meetings, quorum, proxy, motions and resolutions, sense of	
	meetings.	

## **SUGGESTED BOOKS:**

- 1. Advanced company lar and practice- Sangee Kedia- Pooja Law Publishing Co.- New Delhi
- 2. Secretarial Practice- M C Kuchhal

## 1.8. SPECIAL ACCOUNTS PAPER - I

(Compulsory for Non - Commerce students Joining B.Com)

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **Objectives:**

1. To make the students acquire the conceptual knowledge of accounting

- 2. To equip the students with the knowledge of accounting process and preparation of final accounts
- 3. To develop the skills of recording financial transactions and preparation of reports using computers.

Unit	Topics	No of
		Periods
I	Introduction: Origin of Accounting Meaning of book keeping,	10
	Accounting, Accountancy, Distinction between Book-keeping	
	and Accounting, & Accounting and Accountancy. Need,	
	Objectives and Advantages of Accounting, Basic Terms.	
	Accounting Principles, Concepts, Conventions, Accounting	
	Cycle. Accounting Equations	
II	Double Entry System of Book Keeping: Meaning,	10
	Advantages Classification of Accounts -English System:	
	American System: Rules of debit and credit under English	
	System and American System	
III	Journal: Meaning Features Objectives and Advantages.	10
	Proforma of Journal, Journalizing and Journal Entry. Sif11lle	
	and Compound Entries. Ledger: Meaning, Features, Need and	
	Importance of Ledger, Distinction between Journal and Ledger	
	Format of Ledger, Ledger Posting, Balancing of Ledger	
	Accounts	
IV	Subsidiary Books: Meaning, Features - Advantages. Purchases	10
	Book. Sales Book, Purchases Returns Book, Sales Returns	
	Book, Bills Receivable Book, Bills Payable Book, Cash Book,	

	Journal Proper, Invoice, Trade Discount and Cash Discount,	
	Debit Note, Credit Note.	
V	Cash Book: Meaning, features, Objectives, Simple Cash Book.	10
	Two column Cash Book ,Three column Cash Book, Contra	
	Entries, Cash book with discount and bank columns, Petty cash	
	book: Meaning, features Objectives and Advantages Analytical	
	& imprest system	

## **SUGGESTED REFERENCE:**

- 1. Text Book of Accountancy B S Raman
- 2. Principles of Accountancy Tulsian
- 3. Introduction to Accountancy T S Grewal
- 4. Accountancy Dr. R. V. Diwan

## **Guidelines:**

- These papers are for first and Second semesters students seeking admission to B.Com from Non – Commerce background
- 2. The examination for Special Commerce and Special Accountancy papers will be conducted by the respective colleges along with internal test of other subjects.
- 3. There will not be University examination for Special Commerce and Special Accountancy
- 4. The attendance and passing of these papers is compulsory.

## 1.9. SPECIAL COMMERCE - I

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100 Exam Duration: 3 Hours

## **OBJECTIVES:**

1. To familiarize Non - Commerce students who join Commerce stream with the basics of Commerce so that they adjust to the new stream they have chosen.

- 2. To make them know about different forms of business organizations as they are frequently referred in First semester classes.
- 3. To ensure that they know at least the minimum about cheques, etc

Unit	Topics	No of
		Periods
I	Concept of Commerce : Meaning of trade and Commerce,	10
	Branches of Commerce, Significance of Commerce	
II	Sole trading, Partnership Firms, types of partners, advantages and	10
	disadvantages, Limited partnership	
III	<b>Joint Stock Companies</b> – features, types of companies, types of	10
	shares	
IV	Cooperative Societies: meaning, features, types, advantages and	10
	disadvantages	
V	Negotiable Instruments - Bill of Exchange, Promissory note,	10
	Cheque.	

## **SUGGESTED REFERENCE:**

1. Text book of Business Studies – as per PU syllabus

## **Guidelines:**

- These papers are for first and Second semesters for students seeking admission to B.Com from Non – Commerce background
- 2. The examination for Special Commerce and Special Accountancy papers will be conducted by the respective colleges along with internal test of other subjects.
- 3. There will not be University examination for Special Commerce and Special Accountancy
- 4. The attendance and passing of these papers is compulsory.

## II SEMESTER

Paper-2.1

## **Basic English**

## **Teaching Hours: 5 Hours per Week**

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

## Pattern of question paper

		80
6) Letter Writing: Informal / personal		10
,	5X1= 00	
B) Framing Wh- questions	5X1= 05	10
5) A) Combining of sentence with Wh- words	5X1= 05	
B. Affixation	5X1= 05	10
4) A. Use of forms of BE, DO and HAVE		5X1= 05
3) Essay type question (two out of four)		2X10 =20
2) Short notes (four out of six)		4X10 =20
1) Objective type questions		10X1 =10

80

## **Text Book:**

Indian Prose for Effective Communication, (Eds) Nagarajan, Sashisekaran,

Ramaswamy, Delhi: Macmillan Indian Ltd, 2011

(Only Units 4 - 6 are to be taught)

## Following Prefixes are to be taught:

Anti-, Arch, Bi-, Co-, Contra-, Dis-, En-, Extra-, Hyper-, Mis-, Mono-, Poly-, Pre-, Semi-, Un-, Im-, II-, Ir-, Non-

## Following Suffixes are to be taught:

-age, -dom, -hood, -al, -tion, -ise, ize, -ify, -ment, -less, -able, -ness, -ity, -er, -ism, ist, -ship, -wise, -wards, -ious

## **Paper 2.2-**

# Modern Indian Languages Additional English

## **Teaching Hours: 5 Hours per Week**

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

## Pattern of question paper

	80
8) Essay writing on Current Topics	10
7) Use of words, phrases and idioms (text based)	10
6 ) Use of words as Two different forms of Speech	5X2 = 10
5) Short notes on the Short Stories (Two out of four)	2X5 = 10
4) Essay type question on Short Stories (One out of two)	10
3) Essay type question on the Short Stories (One out of two)	10
2) Reference to context	2X5 = 10
1) Objective type questions	10X1= 10

## **Text Books:**

Delight and Wisdom, An Anthology of Short Stories (Orient Black Swan)

Only the following short stories to be studied.

- 1) The Gift of the Magi O' Henry
- 2) The Eyes are Not here Ruskin Bond
- 3) The Kabuliwallah Rabindranath. Tagore
- 4) The Diamond Necklace Guy The Maupassant.
- 5) The Doll's House Catherine Mansfield.
- 6) The Open Window Saki

## Paper 2.2 Arabic

## **Arabic Basic**

Paper: Prose, History of Arabic Literature and Translation

Scheme of teaching: 5 hours per week

## **Prescribed Text Books**

## 1. Al-Qiratul Wadhiha (Part II Prose)

Lesson No. 11 to 16

By: Waheeduz-zama Alkiranvi

Pub.By:Maktaba Husaini Deoband.(U.P.)

## 2. Mukhtasar Tareekh-e-Adbiyat-e-Arabi.

Chapter No.1. Page No. 19 to 31

By: Dr.Syed Abul Fazl

Pub.By: Deccan Traders Book sellers & publishers

23-2-378, Mughalpura, Hyderabad (A.P)

## 3. Translation Arabic into English/Urdu

(No Book Prescribed Teacher has to select simple sentences of passages.)

## 4. The Holy Quraan.

Sura-Gashiya.

Pub.By:Taj Company Mumbai.

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

Multiple choice from first text	1x10 = 10
2) Summary from first text with choice	$2x7\frac{1}{2} = 15$
3) R.C. from first text with choice	3x5 = 15
4) Question from Second Text with choice	$2x7\frac{1}{2} = 15$
5) Question on Translation Arabic into English	
/Urdu with choice.	1x15 = 15
6) Question on Sura	1x10 = 10

80

## Paper 2.2 Urdu

#### **Urdu Basic**

Paper I-Prose, Poetry & Letter writing Scheme of teaching:-Duration -16 weeks-5 hours per week.

#### **Prescribed Text Books**

## I. Detailed Text:

Adabi Namune Ed by Dr. Noorul hasan Naqvi

Pub by Educational book house Aligarh

- 1. Gul bano
- 2. Marhum ki yaad me
- 3. Gilli Danda
- 4. Qaul-e-Faisal
- 5. Ek wasiyat ki tameel
- 6. Adab aur tahzeeb

#### Gazals

- 1. Aah ko chahiye ek umr asar hone tak
- 2. Hazaron khahishen aisi ke har khahish pe dam nikle
- 3. Thani thi ji me ab na kisi se milenge hum
- 4. Nawah andaz jidhar deeda-e-jana hunge
- 5. Dair me ya haram me guzregi
- 6. Shouq se nikami ki badolat kucha-e-dil

## **Poems**

- 1. Khak-e-Hind
- 2. Ham log
- 3. Zanjeer

## II. Sahafat-o-Tijarat

- 1. Karobar ki mubadiyat
- 2. Karobari aadmi ka nizam amal
- 3. Kharidar ki zimmedariyan
- 4. Tajir ki imandari
- 5. Kamyabi ke che usool

## Scheme of Examination:

Total marks 100 (Theory 80 marks) Internal Assessment 17 marks & for attendance 3marks

- I. Each paper of 100 marks shall carry 20 marks Internal Assessment out of the 20 marks 10 shall be for semester test & remaining 10 shall be for assignment records skill developments.
- II. In each test two test shall be conducted for the award of Internal Assessment marks & each of one hour duration for maximum of 20 marks reduced to ten later. First test shall be conducted in 8th week & II test in 12th week of respective semester. The average marks shall be taken as final Internal Assessment marks for assignment marks for the test component.
- III. The award of the Internal Assessment marks for assignment records skill development shall be based on the submission of the same by the candidates duly certified by the concerned teacher.

The question paper should be broadly based on the following pattern

Q1. Multiple choice questions from all text	1×10 = 10
Q2. Essay type question on the detailed text	1×15 = 15
( 1out of 2)	
Q3. RC from first text (4 out of 6)	2.5x4= 10
Q4. Summary of the poem (1out of 2)	1×10 = 10
Q5. Appreciation of verses( from Gazals only)	
(4 out of 6)	3x5=15
Q6. Summary Essay type question on non-detailed	1×10 = 10
( 1out of 2)	
Q7. Short Note question	20
Q8. Translation	10

## Paper 2.2 Persian

## **Persian Basic**

## **Teaching Hours: 5 Hours per Week**

## 1. PRESCRIBED TEXT BOOK

Following portion only

Gulistan(Saadi).

Textbook

Shahkar-E-Farsi by Hafez Abdul Alim Khan

Pub by:-Ram Narayanlal Bani mahdho2

katra road Allahabad(U.P)

## 2. PRESCRIBED TEXT BOOK

Following portion only

Sher-E-Farsi-E-im-rose.

Textbook

Nisab-E-Farsi(PartII) by Dr.Aftaab Akhtar Razvi & Prof M.M. Jalali

Pub by:-Shahnaz publication Shamatganj Barlly(U.P)

## Hindi

# **Teaching Hours: 5 Hours per Week**

1. Hindi Gadya Padya Sangraha- Bhag – 2

Ed: Dineshprasad Singh

(Only Poetry Section)

## 2. Vaanijya Hindi

Prof. A.V. Narati

Jnyanodya Prakashan, Dharwad.

Vaanijya Nibhand

Sankshiptikaran

## ಕನ್ನಡ ಆವಶ್ಯಕ ಪಠ್ಯ

ಶಂಶಾದಕರು : ಡಾ.ಅಶೋಕ ನರೋಡೆ

: ಡಾ.ವಿ.ಎಶ್.ಮಾಅ

ಬೋಧನಾ ಅವದಿ: ವಾರಕ್ಷೆ ೫ ಗಂಬೆಗಳು

೯ – ಆತ್ರ ಸ್ಥಕ್ತ

**೩. ಬರದಹಾಡು** 

**%० ७०६एस**) ಭಾಗ – ಒಂದು

೧. ಶಿವಶರಣರಲ್ಲ ಭ್ರಷ್ಟಾಚಾರ ವಿರೋಧಿ ನಿಲುವು – ವಚನಕಾರರು ೨. ಹರಿಶ್ಚಂದ್ರನಲ್ಲದಿನ್ನಾರು ಗತಿಮತಿ - ರಾಜಲಾಂಕ

- ಜನಪದ್ – හළා ස්වෙටුවසත ೪. ಚುರುಮುರಿಯ ಪರಿಮಳ್

೫. ಮೂಲಕೆ ಬಳ್ಳಯ ಶುತ್ತ – ಕೆ.ಪಿ.ಪೂರ್ಣಚಂದ್ರ ತೇಜ್ರ್ವಿ

೬. ಆ ಕಣ್ಣೀರು – නාෂෑ ෙබම්යාගා

೭. ಜಾತಿಗಳ ಹುಚ್ಚು ಮತ್ತು ಬೆಳವಣಿಗೆ – ಮೂಲ :

> ಡಾ.ಅ.ಆರ್.ಅಂಬೇಫರ್ ಅನು : ಶಿದ್ಧಅಂಗಯ್ಯ

೩೦ ಅ೦ಕಗಳು ಭಾಗ ಎರಡು

ಆರ್ಥರ ಭಾರಾತಿ – છ.ಎ. হুনুহ

(ಪ್ರತ್ಯೇಕ ಪಠ್ಯ ಮಾರುಕಬ್ಬೆಯಲ್ಲ ಲಭ್ಯವಿರುತ್ತದೆ)

## **Basic Sanskrit**

**Teaching Hours: 5 Hours per Week** 

Examination. Marks: One Paper carrying 100 Marks (80+20) of 3 hours duration

## Text:

Pacheen Bharatiya Vanijjaya Vignana

Bharat Book Depot & Prakashan, Shankar Plaza, P. B. Road, Dharwad.

I.	Division of Marks for the Basic Paper	Marks
	a) Pracheen Bharatiya Vanijjaya Vijnana	70
	b) Grammer (Use of Cases)	
	(Neuter Gender only)	10
	c) Internal Assessment	
	i. Internal Test – 10	
	ii. Assignment,Class record, Skill development – 10	20

Total 100

## Exam. Marks: One Paper carrying 100 Marks (80+20) of 3 hours duration

# II. Pattern of the Question Paper 1. Objective type questions from text (only ten) 2. Translation and explanation of the verses from the text (Any two out of three) 3. Sentences for Annotation from the text (Any four out of seven) 4. Short notes – from the text a) Any one out of two (with internal choice) Lessons 1-7 based on Vanijya Vijnana

	Total 80
6. Grammar Netuer Gender, Noun/ Pronoun case forms	10
Dootaghatothkacham	12
b) Any one out of two (with internal choice) From the 8th lesson	_
based on Vanijya Vijnana	12
a) Any one out of two (with internal choice) from the lessons 1-	7
5. Essay type question from the text	
Dootaghatothkacham	5
b) Any one out of two (with internal choice) from the 8th lesson -	_

## **Basic Marathi**

# **Teaching Hours: 5 Hours per Week**

## **Scheme of Examination:**

- a) One Paper carrying 80 marks and of 3 hours duration
- b) Internal Assessment 20 marks

**Course**: Literary form – Poem

**Text** : Soudaryostav Ed. G. M. Kulkarni Dr. Sushama Karogal Karmveer Prakashan Pune

Distribution of marks:	16x5
Q.1. Essay writing (One out of four)	1x16
Q.2. Objective type questions (Eight out of twelve)	8x2
Q.3. Essay type questions (One out of three)	1x16
Q.4. Short Notes (Two out of four)	2x8
Q.5. Reference to Context (two out of four)	2x8

## 2.3. FINANCIAL ACCOUNTING - II

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1. To appraise the students about the application of accounting knowledge in special business activities.

- 2. To impart the skills of preparation of final accounts of organizations.
- 3. To develop the skills of recording of transactions relating to issue of, Consignment, branches, Hire purchase and Installments manually.

Unit	Topics	No of Periods
I	Consignment Accounts: Meaning of consignment and	10
	important terms used in consignment. Valuation of stock,	
	normal loss, abnormal loss; problems relating to consignment in	
	the books of consignor and consignee, cost-price method and	
	invoice-price method – theory and practical problems.	
II	Branch Accounts: Dependent Branches: Features - Books of	10
	accounts - Methods of accounting of dependent branches:	
	Debtors System, Stock and debtors (Cost price & Invoice Price)	
	theory and practical problems excluding independent Branch.	
III	Hire Purchase Accounting: (excluding Repossion) Hire	10
	Purchase System: Features - Accounting Treatment in the	
	Books of Hire Purchaser and Hire Vendor - Default and	
	Repossession -theory and practical problems.	
IV	Partnership: The concept of limited liability partnership:	10
	Meaning – Objectives features – Merits in conversion of joint	
	stock companies into Ltd. Liability partnership.	
V	Human Resource Accounting- Introduction: Need of HRA,	10
	meaning of HRA, objectives of HRA, Advantages and	
	limitations of HRA, valuation of HRA, Historical cost	

approach, Replacement cost approach, opportunity cost approach, standard cost approach, present value approach, recording and disclosure in financial statements, objections against HRA, HRA in India – Theory only.

## **SUGGESTED REFERENCE:**

- 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. Maheshwari & S. K. Maheshwari: Advanced Accountancy Vol. -I, Vikas Publications,
- 4. Shukla & Grewal: Advanced Accountancy Vol. -I, S. Chand & Sons, New Delhi.
- 5. Dr. R. V. Diwan & Dr R.G Allagi: Financial Accounting , Jaymala Publication.
- 6. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
- 7. Advanced Accountancy: Arulanandam, Himalaya publishers
- 8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 9. Financial Accounting: Ashok Banarjee, Excel
- 10. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI

## 2.4- BUSINESS ECONOMICS - II

Lectures per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1. To familiarize the students with basic economic tools and techniques and its application to business and managerial decision making.

2. To familiarize the students with the micro economic business environment including Consumer behavior, cost conditions and market structure etc.

Unit	Topics	No of Periods
I	Market structure - meaning- classifications of Markets, Features of	10
	Perfect Competition, Pricing under perfect competition – Time element	
	in PC, Monopoly: Features, types, Price Discriminating – meaning &	
	types, Pricing under discriminate monopoly.	
II	Modern Pricing Models: Monopolistic competition – Features & price	10
	- output determination. Product Differentiation, selling costs and	
	product variation, Oligopoly - features -price leadership, Pricing of	
	new products – skimming and penetration pricing.	
III	Factor Markets: Meaning, Distinction between product and factor	10
	markets, Marginal productivity, Theory of distribution, Wages - Real	
	&Nominal wages – Wage differentials- Minimum wages – wages	
	structure in Industry.	
IV	Interest - Net - Gross Interest - Theories of Interests- Classical,	10
	Loanable Funds, Liquidity Preference theory - Profit Net & Gross	
	Profits accounting and economic profits, Theories of profit – Risk &	
	uncertainty, Innovation theory, How do Profits arise? how to limit	
	profits	
V	Economic tools for business managers: Break Even Analysis:	10
	computation, graphical analysis- Elements of Linear programming.	

# Note: Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary.

## **SUGGESTED REFERENCE:**

- 1. R.L Varshney & Maheshwari: Managerial Economics, Sultan Chand & sons. New .Delhi
- 2. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New .Delhi.
- 3. Mithani D.M: Managerial Economics, Himalya publishers, Mumbai
- 4. Lekhi R.K.: Business Economics, Kalyani Publishers, New .Delhi
- 5. Salvator Dominic: Managerial Economics, Oxford University Press.
- 6. Dr. A. B. Kalkundrikar& ABN Kulkarni : Managerial Economics, R. Chand& Co., New Delhi
- 7. P.N.Chopra: Managerial Economics, Kalyani Publishers, New Delhi.
- 8. Peterson & Lewis: Managerial Economics, PHI, New Delhi.
- 9. Mehta P. L: Managerial Economics, Sultan Chand & sons. New Delhi
- 10. Mankar V.G.: Business Economics, Macmillan, New Delhi.
- 11. Keat & young: Managerial Economics, Pearson education, India.

## 2.5. A - MARKETING MANAGEMENT

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **OBJECTIVES:**

1. To acquaint students on marketing development and job opportunities

- 2. To teach them about marketing of consumer goods as well as Agricultural goods so that they understand the Problem faced by the consumers and farmers
- 3. To teach them about most widely used concepts like PLC Brand Loyalty MLM, Malls etc

Unit	Topics	No of
		Periods
I	Introduction to Marketing: Definition, Core marketing Concepts	10
	marketing functions, Customer relationship Marketing Management -	
	Objectives and functions, Marketing Mix, Importance of Marketing, Job	
	opportunities in the field of marketing.	
II	Marketing Of Goods: Types of goods, marketing of manufactured	10
	consumer goods, Characteristics of market, Classification Of Consumer	
	Goods, marketing of Agricultural Goods – Defects and Remedies	
III	Buyer Behavior: Meaning, Buying motives, Buying Behavior Models,	10
	Stages in Buying behavior in process, women and children as consumers	
	and their behavior Brand Loyalty – Meaning and types	
IV	Marketing Mix I: New Product Development, Product life cycle,	10
	Pricing- Factors influencing pricing, Pricing Strategies	
V	Marketing Mix II: Channels of distribution- Definition, significance of	10
	marketing channel decision, Types of channels of distribution, Factors	
	affecting channel selection , shopping malls, MLM, Promotion of sales -	
	meaning, Promotional methods Sales Promotion - Advertising -	
	objectives, Advertisement copy , moral issues in advertising, sales	
	promotion , AIDAS Formula.	

## **SUGGESTED READINGS:**

- 1. Marketing Management: Philip Kotler
- 2. Marketing Management: K Karunakaran
- 3. Marketing Management: Ramaswamy and NamaKumari
- 4. Marketing Management: J.C. Gandhi (Himalay Publication)
- 5. Marketing Management and Salesmanship: Sontakki and Deshpande
- 6. Modern Marketing: Sherlekar and others (Himalaya Publication)
- 7. Halasagi, S.G.Kulkarni & Mudabasappagol, Principles of Marketing, Basveshwar Publications.

## 2.5 – B. BUSINESS MATHEMATICS - II

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) +20 (IA) =100

**Exam Duration: 3 Hours** 

## **Objectives:**

1. The methods based on business mathematics are used suitably according to the needs of social sciences they prove to be compact, consistent and powerful tools in the field of commerce

Unit	Topics	No of Periods
I	<b>Determinants and Matrices:</b> Evaluation of second and third order	10
	determinants. Properties of determinants with proof problems.	
	Cramer's rule for solving simultaneous equation. Matrix Definition	
	Examples Equality of Matrices. Types of Matrices. Operations on	
	Matrices- Algebra of matrices, Minor and Co-factor of an element.	
	Adjoint of matrix solution of simultaneous equations in two and three	
	unknowns by Matrix method. Application problems to Commerce	
II	Integral Calculus: Concept of Integration, Integration by method of	10
	substitution, parts and using partial fractions. Definite Integrals.	
	Application of integration to business problems.	
III	Theory of Equations: Linear equation, Quadratic equation, Solution	10
	of linear and quadratic equation. Discriminate of quadratic equation,	
	nature of roots, and relationship between roots and coefficient	
	formation of quadratic equation whose roots are given.	
IV	Partial fractions: Proper and improper fractions. Reducing to partial	10
	fractions of non-repeated linear, repeated linear and non-repeated	
	quadratic	
V	Linear Programming: Definition of LPP, Objective function –	10
	constraints - non-negativity condition. Feasible region. Feasible	
	solution. Basic solution. Optimal solution. Formulation of LLP.	
	Solution of LPP by graphical method problems.	

## **SUGGESTED REFERENCE:**

- 1. Sancheti and Kapoor, Business Mathematics, Sultanchand and Sons New Delhi
- 2. G.K. Rangnath and T.V. Narsimhrao Basic Mathematics Volume II
- 3. N.K. Nag Business Mathematics Kalyani Publishers New Delhi
- 4. Zameeruddin Business Mathematics. Vikas Publishing House, New Delhi.
- 5. P.N.Arora and S Arora, Mathematics S. Chand & Company Ltd. New Delhi

## 2.6 ACCOUNTING THEORY

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) +20 (IA) =100

**Exam Duration: 3 Hours** 

# **Objectives**:

1. To understand the evolution of modern accounting theory

2. To understand the relation between accounting theory accounting policies

3. To understand what measurement is and its role in accounting

Units	Topics	No. of periods
I	Introduction To Accounting Theory: Meaning, Definitions, Features, objectives, Need, Nature, Role, Recent trends in Accounting Theory. Environment and its impact on Accounting - economic and socio-economic, legal and statutory environment, Professional Environment, Technological Environment, LPG environment.	10
П	Classification of Accounting theory – Positive Theory, Normative Theory, Structural, interpretational and behavioural theories; decision theory, measurement theory and information theory. Approaches (in brief): Pragmatic, Authoritarian, Deductive, Inductive, Ethical, Social, Economic & Eclectic.	10
III	Structure of Accounting theory - elements of the structure – Objectives, accounting postulates, concepts, principles and techniques & Accounting Standards. Accounting postulate: Entity, Going concern, monetary unit and accounting period postulate. Concepts -the proprietary theory, entity theory, residual equity theory, enterprise theory and fund theory.	10

IV	Accounting principles - meaning and nature of accounting principles; accounting principles v/s accounting polices; cost , realization , objectivity, Dual aspect, Matching and full disclosure principles. Modifying principles - materiality, consistency, conservatism, cost benefit, Timeliness, Industry practice and uniformity principles.	10
V	Accounting Standards: Need, Meaning, objectives, Importance, International Accounting Standards, IFRS, and GAAP, All Accounting Standards, Problems only on As -2 (Inventory Valuation), AS -6 (Depreciation Accounting), AS – 10 (Accounting for fixed assets) AS -29 (Provisions, Contingent Liabilities & Assets).	10

## **Suggested Readings:**

- 1. Porwal L. S.: Accounting Theory, TMH, New Delhi.
- 2. Lele & Jawaharlal: Accounting Standards, Sultan Chand & Sons, New Delhi
- 3. Elden S. Hendriksen: Accounting Principles, AITBS, New Delhi.,
- 4. Robert N. Anthony & James Accounting Theory, Thomson Publications, Singapore.
- 5. Dr. R. V. Diwan, Prof A.A. Khijmatgar & Prin.V A Patil: Accounting Theory, Sumatheendra Prakashana. Hubli.

## 2.7. COMPUTER APPLICATIONS IN BUSINESS-I

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) +20 (IA) =100

**Exam Duration: 3 Hours** 

## **Objectives:**

1. To impart basic knowledge about computer

2. To teach application of various packages to Business and Commerce

Unit	Topics	No of
		Periods
I	Introduction to computers: Definition, Characteristics and limitations	10
	of computers – Elements of Computers – Hardware – CPU – Primary	
	and Secondary memory - Input and Output devices. Software and types	
	of software, Applications of Computers in IT enabled services – BPO,	
	KPO, Call Centers.	
II	Modern Communications (Concepts only): Communications -	10
	FAX, Voice mail and Information services, e-mail, Creation of e-mail	
	ID, Group communication, Tele-conferencing, Video conferencing,	
	File exchange ,Bandwidth , Modem , Basics of Networking , Network	
	types LAN, MAN, WAN and network topology, Dial up access.	
III	Operating System and Windows XP: Operating Systems: Meaning,	10
	Definition, Functions and Types of Operating Systems - Batch	
	Processing, Multi Programming, Time Sharing, On-Line and Real Time	
	Operating Systems. Booting Process, Disk Operating System, Computer	
	Virus, Cryptography, and Windows Operating System - Desktop, Start	
	menu, Control panel, and Windows accessories.	
IV	MS WORD: Meaning and features of Word processing, Advantages	10
	and applications of word processing, Elements of MS Word application	
	window, Toolbars, Creating, Saving and closing a document, Opening	
	and editing a document, Moving and copying text, Text and Paragraph	
	formatting, Format Painter, applying Bullets and Numbering, Find and	

	Replace , Insertion of Objects, Date and Time, Headers , Footers and	
	Page Breaks, Auto Correct, Spelling and Grammar checking, Graphics,	
	Templates and Wizards, Mail Merge: Meaning, purpose and advantages	
	, creating merged letters, mailing labels, envelops, Working with	
	Tables.	
V	MS POWERPOINT: Features, Advantages and application of MS	10
	PowerPoint - parts of MS PowerPoint window-menus and tool bars-	
	creating presentations through auto content wizard, Design templates	
	and Blank presentation, slide show-saving opening and closing a	
	presentation-inserting editing and deleting slides-types of slides- slide	
	layouts, Slide views-formatting-Inserting of objects and charts in slides-	
	Custom animation and Transition.	
	LAB WORK	
	PRACTICALS: Window based Practical's MS WORD - Creating	
	Applications commerce oriented. MS - POWERPOINT - Practical	
	applications - creation of presentations (commerce oriented).	
	Note: Journal preparation mandatory. Case study question from	
	MS-Word	

# Suggested books / Websites:

- 1. Microsoft Office by Sanjay Saxena
- 2. www.microsoft.com/
- 3. Fundamentals of Computers, 4/E : Rajaram, PHI
- 4. en.wikipedia.org/wiki/word processor
- 5. office.microsoft.com

## 2.8 SPECIAL ACCOUNTS PAPER - II

(Compulsory for Non - Commerce students Joining B.Com)

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **Objectives:**

1. To make the students acquire the conceptual knowledge of accounting

- 2. To equip the students with the knowledge of accounting process and preparation of final accounts
- 3. To develop the skills of recording financial transactions and preparation of reports using computers.

Unit	Topics	No of
		Periods
I	Trial Balance: Meaning, features, Objectives. Preparation of Trial	10
	Balance from ledger balances & incorrect trial balance	
II	Final Accounts: Meaning ,need, Trading account, Profit and Loss	10
	Account, Balance Sheet – without adjustments	
III	Final accounts with adjustments	10
IV	Rectification of Errors: Meaning, Types of errors - One sided	10
	errors Two sided errors, suspense account. Rectification of errors.	
V	<b>Depreciation:</b> Meaning, objectives, Types, Fixed percentage &	10
	Reducing balance method	

## **Suggested Books:**

- 1. Text Book of Accountancy B S Raman
- 2. Principles of Accountancy Tulsian
- 3. Introduction to Accountancy T S Grewal
- 4. Accountancy Dr. R. V. Diwan

# 2.9. SPECIAL COMMERCE Paper II

Lecture per Week: 4 hours Max Marks: 80 (End Sem.) + 20 (IA) = 100

**Exam Duration: 3 Hours** 

## **Objectives:**

1. To familiarize the non- Commerce students with foreign trade and other functions such as transportation etc.

2. To let them know e Commerce, B2B, B2C, etc

Unit	Topics	No of Periods
I	Foreign Trade – steps, organizations to promote foreign trade	10
II	Transportation – types, importance	10
III	Storage and Warehousing – Types, significance	10
IV	Corporate retailing – shopping malls and their evaluation	10
V	E Commerce – importance and uses	10

## **Suggested Books:**

1. Text book of Business Studies – as per PU syllabus