



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



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A Grade 2014

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No. KU/Aca(S&T)/SSL-394A/2022-23/1058

Date: 23 SEP 2022

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2022-23ನೇ ಕ್ಷೇತ್ರಣಿಕೆ ಸಾರಿನಿಂದ B.Com & B.Com(CS) ವಿಷಯದ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್ NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಆಳವಡಿಸುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 160 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಾಣಿಜ್ಯ ನಿಷಾಯ ಸಭೆಯ ಪರಿಷ್ಕರಣೆ ದಿನಾಂಕ: 01.09.2022
3. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ. 51, ದಿನಾಂಕ: 17.09.2022
4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 22-09-2022.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2022-23ನೇ ಕ್ಷೇತ್ರಣಿಕೆ ಸಾರಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ವಾಣಿಜ್ಯ ನಿಷಾಯದ B.Com & B.Com(CS) ವಿಷಯದ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿ (NEP)-2020 ರಂತೆ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಪ್ರಕಟಪಡಿಸಿತ್ತು, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. www.kud.ac.in ಅಂತರ್ಜಾಲದಿಂದ ದೌರ್ಲೋಕ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸಿತ್ತು. ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಆದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕ.ವಿ.ವಿ. ಅಧೀನದ / ಸಂಬಂಧ ಪುನಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕು ಮೇರಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಪುನಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಪ್ರಕಟಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಕೆ.ಎ.ಡಿ. / ವಿದ್ಯಾರ್ಥಿ (ಪಿ.ಪಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರಿಷ್ಕರಣೆ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(III and IV Semesters)

AS PER NEP-2020

Corrected Structure

**(III & IV Semester Languages and Credit
distribution)**

Effective from 2021 -22 & onwards

Semester III

Credits	Course	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Duration of Exam(hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – II	AECC	4	60	40	100	2
4	DSCC-7	023COM011	Company Accounts-I	DSCC	3+1+0	60	40	100	2
4	DSCC-8	023COM012	Company Law and Secretarial Practice	DSCC	3+1+0	60	40	100	2
4	DSCC-9	023COM013	International Business	DSCC	3+1+0	60	40	100	2
2	SEC-2	--	Artificial Intelligence	SEC	1+0+2	25	25	50	1
3	OEC-3	003COM051/ 003COM052	Advertising Skills/ Entrepreneurship Skills	OEC	3+0+0	60	40	100	2
1	VB-1	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	25	25	-
1	VB-2	014VBA072	Sports	VB	0+0+2	0	25	25	-
25						385	315	700	

Semester IV

Credits	Course Code	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Duration of Exam(hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – I	AECC	4	60	40	100	2
4	DSCC-10	024COM011	Company Accounts-II	DSCC	3+0+2	60	40	100	2
4	DSCC-11	024COM012	Financial Management	DSCC	3+0+2	60	40	100	2
4	DSCC-12	024COM013	Business Regulatory Framework	DSCC	3+1+0	60	40	100	2
2	AECC-3	004EVS041	Constitution of India	AECC	2+0+0	30	20	50	1
3	OEC-4	004COM051/ 004COM052	Business Ethics/ Corporate Governance	OEC	3+0+0	60	40	100	2
1	VB-1	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	25	25	-
1	VB-2	014VBA072	Sports	VB	0+0+2	0	25	25	-
25	Sub –Total (D)					390	310	700	

B.Com Semester-III

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.1 Paper Code: 023COM011 Name of the Course: Company Accounts-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No 1: Introduction to Company Accounts		
Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;		
Module No 2: Accounting for Share Capital		12
Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.		
Module No 3: Accounting for Debentures		12
Meaning and types; accounting treatment of issue of debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.		
Module No 4: Company Final Accounts		13
Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.		
Module No 5: Accounting for Internal Reconstruction		13
Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.		

Skill Development Activities:

1. Collect and refer Companies Act, 2013; Schedule III application of Act of various companies
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and Prepare Post-reconstruction balance sheet of a Company.
6. Any other activities, which are relevant to the course.

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S K Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.2 Paper Code: 023COM012 Name of the Course: Company Law and Secretarial Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course 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.		
Syllabus:		Hours
Module No. 1: Company Secretary:		10
Meaning and definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.		
Module No. 2: Promotion of Companies and Secretarial Duties:		12
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.		
Module No. 3: Documents of Companies & Secretary		12
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.		
Module No. 4: Management of Companies:		13
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.		
Module 5: Company Meeting and Secretarial Duties:		13
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.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect and refer duties and responsibilities of Companies Secretary 2. Collect information relating to stages of Company Promotion and incorporation 3. Collect copies of Company meetings 		

Text Books:

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.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: DSC 3.3		
Paper Code: 023COM013		
Name of the Course: International Business		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course is designed to update the basic understanding of multinational and transnational companies, their features and advantages; to enable students to know the different modes of doing international business and changes in product, marketing and pricing strategies to be made to adopt to the international conditions. This course equips students with basic knowledge of international business and is useful in running international businesses. They can be useful in carrying out analysis of international marketing research, in product and pricing adaptation, etc		
Syllabus:		Hours
Module No. 1: International Business:		10
Meaning, nature and scope of international business; growth of international business; reasons why business go international? International business v/s domestic business; participants in international business; problems of international business; modes of entry - direct - exporting. licensing, franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment		
Module No. 2: Theories of International Trade and Business:		12
International trade in general and its importance; international trade v/s international business; mercantilism: Adam Smith and the Theory of Absolute Cost Advantage: David Ricardo and the Theory of Comparative Advantage; the Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory; contemporary trade theories: national competitive advantages;		
Module No. 3: International Business Environment:		12
Concept of business environment domestic, foreign, global and internal environment: economic environment economic systems, levels of economic development; social environment meaning and significance; demographic factors cultural environment - traits of culture, political environment components, legal environment - legal system; international regulations; technological environment		
Module No. 4: Globalization and Multinational Corporation:		13
Globalization - meaning ad phases of globalization, advantages and implications of globalization; multinational corporations - definition, merits and demerits of MNCs; organizational models: multinational in India; Transnational Corporations meaning and reasons for the emergence of transnational corporations; MNCs v/s TNCs		
Module 5: International Business Research:		13

Determining international business research objectives, distribution and sales channel identification; international marketing international market assessment market information international business research, international marketing mix - product, promotion, pricing and placing strategies; concept of international industrial operations; international operations management concept of production and operations; operational management in international arena and applications

Skill Development Activities:

- Franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment
- Merits and demerits of MNCs
- Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory;

Text Books:

1. K Aswathappa, International Business, McGraw Hill, New Delhi
2. Sumati Varma, International Business, Pearson, New Delhi
3. John J Wild and Kenneth Wild, International Business, Pearson, New Delhi
4. Justin Paul, International Business, Prentice Hall, New Delhi
5. Sharan, International Business: Concept, Environment and Strategy, Pearson, New Delhi
6. CB Gupta, International Business, S Chand, New Delhi
7. John S Hil, International Business, Sage Publications, New Delhi
8. Justin Paul, International Business, Prentice Hall, New Delhi.
9. Francis Chrunilam, International Business, Prentice Hall, New Delhi
10. Sundaram and Black, International Business Environment, Pearson, New Delhi

Note: Use Latest edition books.

Skill Enhancement Course: SEC

Paper 3.4: Artificial Intelligence

Curriculum of Artificial Intelligence will be given by KSHCE

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 (OEC) Paper Code: 003COM051 Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Familiarise with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
Module No. 2: Media Decisions		08
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques		
Module No. 5: Advertising Agency		09
a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect Advertising agencies of Types of advertising; Advertising objectives 2. Collect information of advertising media 3. Interact with advertising agencies Evaluating communication 		

Text Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: OEC Paper Code: 003COM052 Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind- set. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. Understand the various aspects to set-up an Enterprises. Familiarise Mechanism of Monitoring and maintaining an Enterprises. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		07
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		

Skill Development Activities:

1. List out the discovery and evaluation of viable business ideas for new venture creation.
2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and negotiation
3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Text Books:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Note: Use Latest edition books.

B.Com Semester-IV

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.1 Paper Code: 024COM011 Name of the Course: Company Accounts-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No. 1: Valuation of Goodwill and Shares:		10
Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation		
Module No. 2: Accounting for Amalgamation:		12
Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.		
Module No. 3: Liquidation of Companies:		12
Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.		
Module No. 4: Group Accounts:		13
Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).		
Module 5: Accounts of Banking Companies:		13
: Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.		

Skill Development Activities:

1. Mergers, acquisition and amalgamation and AS – 14 on Accounting for Amalgamations
2. Collect post-merger balance sheet in Companies
3. Prepare and collect Consolidated Financial Statements

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.2 Paper Code: 024COM012 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to provide conceptual, theoretical and practical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.		
Syllabus:		Hours
Module No. 1: Introduction:		10
Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function.		
Module No. 2: Mathematics of Finance:		12
Concept and reasons of time value of money, future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.		
Module No. 3: Financing Decision:		12
Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.		
Module No. 4: Capital Budgeting Decisions:		13
Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.		
Module 5: Working Capital Management:		13
Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital.		

Skill Development Activities:

1. Collect and refer future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.
2. Collect capital structure decisions of firms
3. Collect copies of capital budgeting decisions of various firms
4. Collect various types of working capital maintained by the companies

Text Books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Paper Code: 024COM013 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Recognise the laws relating to Contracts and its application in business activities. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: The Indian Contract Act, 1872: General Principles of Contract		12
Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.		
Module No. 2: The Indian Contract Act, 1872: Specific Contracts		10
Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.		
Module No. 3: The Sale of Goods Act, 1930		12
Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a non- owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.		
Module No. 4: Partnership Laws		13
Introduction - The Partnership Act, 1932: Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008: Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners - Incorporation Document - Incorporation by Registration - Partners and their Relationship.		
Module 5: Cyber Law / Information Technology Act, 2000:		13
Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.		

Skill Development Activities:

1. Collect and refer Void agreements - Discharge of a contract – modes of discharge,
2. Refer Contract of Indemnity and Guarantee -Contract of Bailment of Business concerns
3. Collect Contract of sale, Performance of contract of sale
4. Collect copies of Rights and Duties of Partners from partnership firms
5. Collect and refer copy of Incorporation Document

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH

Note: Use Latest edition books..

Skill Enhancement Course: SEC
Paper 4.4: Sports/NCC/NSS/others (if any)

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM051 Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organisational ethics in the present context. c. Analyse the ethical aspects in marketing and HR areas. d. Analyse the ethical aspects in finance and IT areas. e. Examine the impact of globalisation on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		09
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory.		
Module No. 2: Business & Organisational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization - I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization -II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No. 5: Globalisation & Business Ethics		10
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, Nirali Publication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM052 Name of the Course: Corporate Governance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		07
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		10

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter
 - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

Module No. 5: Corporate Governance - Codes and Practices	08
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Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.
5. Any other activities, which are relevant to the course.

Text Books:

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando .A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Use Latest edition books.



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



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MNC Accredited
U-Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/SSL-394A/2022-23/1057

Date: 23 SEP 2022

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 3 ಮತ್ತು 4ನೇ ಸೆಮಿಸ್ಟರ್
NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧಿಕೃತ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ
ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ಕಲಾ ನಿಜಾಯ ಸಭೆಯ ಕರಾರುಗಳ ದಿನಾಂಕ: 13.09.2022
3. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ: 08, ದಿನಾಂಕ: 17.09.2022
4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 22-09-2022

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2022-23ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಕಲಾ ನಿಜಾಯದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿ (NEP)-2020
ರಂತೆ 3 ಮತ್ತು 4ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗಾಗಿ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು
ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. www.kud.ac.in ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು
ಸೂಚಿಸುತ್ತಾ, ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕ.ವಿ.ವಿ
ಅಧೀನದ / ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ ಮೇರಿನಕೆ

ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧಿಕೃತ ಹಾಗೂ ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ದಿಕ್ಪ್ರಸಾರಿಸುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಬಿ.ಕಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರಿಣಾಮ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾರಣಿಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

04 - Year (Hons.) B.Com./ B.B.A./

B.Com (CS) Degree Programs

AECC SYLLABUS

Subject: Generic English 3 & 4

[Effective from 2022-23]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM III& IV

Effective From 2022-23

AS PER NE P - 2020

Karnatak University, Dharwad
Four Years Under Graduate Program in English for
04 - Year (Hon.) B.Com./ B.B.A./

B.Com (CS)

AECC COURSE CHART

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	60	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	60	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	60	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	60	02 hrs	40	60	100	03
	Details of the other Semesters will be given later								

Name of Course (Subject): English (AECC)

04 - Year (Hons.) B.Com./ B.B.A./

B.Com (CS) Degree Programs

Semester – 3

Subject: Generic English-3
Ability Enhancement Compulsory Course (AECC)

CODE: 023ENG041

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-03	AECC	Theory	03	04	60 hrs	2hrs	40	60	100

Title of the AECC: **Generic English 3 Text: Ridge of Skills** Ed. Board of Editors, KUAFFET-KUD, NBS

Course Outcome (CO):

After completion of course -1, students will be able to:

1. This course aims at introducing English novel and reading skills
2. It aims at teaching describing skills
3. Aims to develop functional grammar
4. Learn to understand basics of composition
5. Develop drafting resume and job application skills

Syllabus- AECC 3	Total Hrs: 60
Unit –1	30 hrs
William Shakespeare : <i>The Tempest</i>	
Unit – 2: Listening and Speaking Skills	30 hrs
Organization of Speech Qualities of good Speaker Use of charts and diagrams Audio visual Aids Body Language <ol style="list-style-type: none">1. “Quit India” speech delivered by Mahatma Gandhi on August 8, 1942, when he addressed the A.I.C.C. at Mumbai. https://youtu.be/QXajHuEKY Cg2. “Give me blood and I will give you freedom” speech by Subhas Chandra Bose became historical and inspired the youth of India at large. He also formed Ajad Hind Army to fight for freedom.	

<p>3. https://youtu.be/5hcEZxDYtvc Dr. B R Ambedkar's Constituent Assembly Speech on Dec 17,1946 https://www.youtube.com/watch?v=2VFm0Uo63rY</p> <p>4. The speech by Narayana Murthy at Lal Bahadur Shastri Institute of Management Link: https://youtu.be/mMqJztCWb qA</p> <p>5. The speech by Kiran Bedi, India's first woman IPS officer on visionary leadership. https://youtu.be/IqYqMhVxTsY</p>	
Unit 3 Writing Skills	
<p>a. Introduction to Writing Types of Writing Descriptive Writing Reflective Writing Essay writing</p> <p>b. Business Correspondence Letter of Enquiry Order letters Sales letters Job Application and Resume Writing</p> <p>c. Commercial Writing Poster and brochure writing Product Manual</p>	

Suggested Reading

1. **R. P. Singh's *Functional Skills in Language and Literature*, OUP**
2. **Champa Tickoo and Jaya Sasikumar's *Writing With a Purpose* : OUP**
3. **Krishna Mohan and Meera Banerji : *Developing Communication Skills*, Macmillan**

04 - Year (Hons.) B.Com./ B.B.A./

B.Com (CS)

Semester – IV

Subject: Generic English- 4
Ability Enhancement Compulsory Course (AECC)

CODE: 024ENG041

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-04	AECC	Theory	03	04	60 hrs	2hrs	40	60	100

Title of the Course: **Generic English 4 Text : Skill Vision Ed. Board of Editors, KUAFET-KUD, NBS**

Course Outcome (CO):

After completion of course, students will be able to:

1. Understand the drama and its types
2. Understand the significance of drama in developing communication Skills
3. Inculcate the knowledge of interview and soft skills
4. Develop art of precis writing and Report writing
5. Develop Functional Vocabulary

Syllabus- AECC- 4	Total Hrs: 60
Unit –1 Novella-	30 hrs
Jonathan Swift's <i>Gulliver's Travels – Land of Lilliputs</i> (only)	
Unit – 2: Listening, Decoding and Speaking Skills	30 hrs
Poems: <ol style="list-style-type: none"> a. Strange Meeting- Wilfred Owen (Rendering by Jordan Harling) https://youtu.be/r0iDC5zHFfk b. Out, out, brief Candle – William Shakespeare https://nosweatshakespeare.com/quotes/soliloquies/tomorrow-and-tomorrow-and-tomorrow/ 	
TED Talks: <ol style="list-style-type: none"> a. Dream, Visualize and Actualize – Spoorti Vishwas https://youtu.be/rWUBE_eLknw b. Malala Yousafzai – Nobel Peace Prize Talk https://youtu.be/8hx0ajieM3M 	
Unit 3 Writing Skills	
<ol style="list-style-type: none"> 1. Technical Writing Business Writing Precis Writing 	

2. Email Writing Format of Email Casual and Professional – Apology, Appreciation, Promotion Letters 3. Social Media Blog Writing, Podcast, twitter 4. Cloze Test	
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Suggested Reading

1. **R. P. Singh's *Functional Skills in Language and Literature*, OUP**
2. **Champa Tickoo and Jaya Sasikumar's *Writing With a Purpose* : OUP**
3. **Krishna Mohan and Meera Banerji : *Developing Communication Skills*, Macmillan**

Details of Formative assessment (IA) for DSCC/OEC/SEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration
Written test	10	1 hr
Seminar /Webinar	10	10 minutes
Interviews / Creative Writing / Report on Mega Event / Project work (Any two)	20	
Total	40	

Faculty of Languages
04 - Year UG Honors programme: 2021-22

GENERAL PATTERN OF THEORY QUESTION COURSE FOR DSCC/ OEC
(60 marks for semester end Examination with 2 hrs duration)

Part-A

1. Question number 1-06 carries 2 marks each. Answer any 05 questions : 10
marks

Part-B

2. Question number 07- 11 carries 05Marks each. Answer any 04 questions : 20
marks

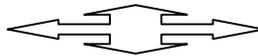
Part-C

3. Question number 12-15 carries 10 Marks each. Answer any 03 questions : 30
marks

(Minimum 1 question from each unit and 10 marks question may have sub questions for 7+3 or 6+4 or 5+5 if necessary)

Total: 60 Marks

Note: Proportionate weight age shall be given to each unit based on number of hours prescribed.





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



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 ಪಾದಲೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
 'A' Grade 2014

website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್ NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
 2. ವಿಕೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
 3. ಈ ಕಡೆಗೆ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021
 4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
 5. ಎಲ್ಲ ಅಧ್ಯಾಸನರೂ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
 6. ಎಲ್ಲ ನಿಷಾಯಗಳ ಸಭೆಗಳು ಕುರಿತು ದಿನಾಂಕ: 24.25-09-2021.
 7. ವಿಕೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ 01 ದಿನಾಂಕ: 28.9.2021.
 8. ಈ ಕಡೆಗೆ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
 9. ಎಲ್ಲ ನಿಷಾಯದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
 10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಧ್ಯಾಸನರೂ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
 11. ವಿಕೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
 12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTTM/ BSW/ B.Sc./B.Se. Pulp & Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಕೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ದಿನಾಂಕ 27.10.2021 ರಂದು ಕುರಿತು ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಧಕ್ಕರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಆದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕ.ವಿ.ವಿ ಅಧೀನದ/ಸಂಬಂಧ ಪುಷ್ಕಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

Handwritten Signature
 ಕುಲಸಚಿವರು.

ಆಡಳಿತ ಮೇಲಿನಂತೆ
 ಗೆ.

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಪುಷ್ಕಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಿನೆಲೆ ಮೂಲಕ ದಿಕ್ಕರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

04 - Year (Hons.) B.Com./ B.Com

(CS)/ BBA Programs

AECC SYLLABUS

Subject: English

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM I & II

AS PER N E P - 2020

Karnatak University, Dharwad
Four Years Under Graduate Program in **English** for
B.Com./ B.B.A./ B.Com(CS) (Hons.)

Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
	Details of the other Semesters will be given later								

Name of Course (Subject): English (AECC)

B.Com./ B.B.A./ B.Com(CS) (Hons.)

Semester – I

**Subject: Generic English-1
Ability Enhancement Compulsory Course (AECC)**

AECC-1

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-01	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the AECC: **Generic English -1**

Course Outcome (CO):

After completion of course -1, students will be able to:

1. This paper aims at introducing English poetry and prose to develop reading skills
2. It teaching them the basics of English grammar.
3. Aims to develop communicative grammar skills
4. Learn to understand basics of writing

Syllabus- AECC 1: Title- Shalmala		Total Hrs: 42
Unit –1	Prose	14 hrs
Chapter No. 1	The Eyes are not Here - Ruskin Bond	
Chapter No. 2.	The Kabuliwala - Rabindranath Tagore	
Chapter No. 3.	From Decolonizing the Mind - Ngugi wa Thiongo'O	
Unit – 2	Poetry	14 hrs
Chapter No.4.	Sonnet 130 - William Shakespeare	
Chapter No.5.	Mending Wall - Robert Frost	
Chapter No.6.	Good Bye Party to Miss Pushpa T. S. - Nissim Ezekiel	
Unit – 3:	Grammar and Vocabulary	14 hrs
Chapter No -7.	Parts of Speech with special emphasis on Articles and Prepositions (Focus may be on the following prepositions: On, in, of, off, for, into, with, beside, besides, under, over, by, from, to, at, across, since, between, among, above, up, after, before, through)	
Chapter No -8.	Tenses (with focus on the use of simple present tense and simple past tense)	
Chapter No -9.	Words used in different parts of speech	
Chapter No -10.	Functional vocabulary	

1. **Text Books: Life and Learning**, ed Board of Editors, Orient Blackswan, Hyderabad

2. **Suggested Reading: R. P. Singh's Functional Skills in Language and Literature, OUP**

B.Com./ B.B.A./ B.Com(CS) (Hons.)

Semester – II

Subject: Generic English 2 Ability Enhancement Compulsory Course (AECC)

AECC-2

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-02	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the Course: Generic English 2

Course Outcome (CO):

After completion of course, students will be able to:

1. This paper aims at introducing English poetry and prose to develop reading and comprehension skills.
2. It teaches them the basics of communicative English.
3. Speaking Skills
4. Vocabulary development

Syllabus- AECC- 2: Title- Shalmala		Total Hrs: 42
Unit –1	Prose	14 hrs
Chapter No 1. On Shaking Hands - A. G. Gardiner		
Chapter No 2. The Diamond Necklace - Guy de Maupassant		
Chapter No 3. My Brother, My Brother - Norah Burke		
Unit – 2		14 hrs
Poetry		
Chapter No 4. A Noiseless Patient Spider - Walt Whitman		
Chapter No 5. La Belle Dame Sans Merci - John Keats		
Chapter No 6. The Last of the Princes - A. K. Ramanujan		
Unit – 3: Grammar and Speaking Skills		14 hrs
Chapter No 7. Correction of Errors, Chapter No 8. Combining sentences with appropriate conjunctions Chapter No 9. Use of adverbs and adjectives, Chapter No 10. Dialogue Writing: Common situations Short speeches for welcoming, introducing, proposing vote of thanks and Teachers Day, Gandhi Jayanti, Independence Day and Republic Day etc. Chapter No 11. One-word substitution (See Annexure-2) Chapter No 12. Collocations (See Annexure-2)		

3. Text Book: Life and Learning, ed Board of Editors, Orient Blackswan, Hyderabad

4. Suggested Reading: R. P. Singh's Functional Skills in Language and Literature, OUP

Details of Formative assessment (IA) for DSCC/OEC/SEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration
Written test-1	10%	1 hr
Written test-2	10%	1 hr
Seminar	10%	10 minutes
Case study / Assignment / Field work / Project work/ Activity	10%	-----
Total	40% of the maximum marks allotted for the paper	

**Faculty of Arts
04 - Year UG Honors programme: 2021-22**

**GENERAL PATTERN OF THEORY QUESTION PAPER FOR DSCC/ OEC
(60 marks for semester end Examination with 2 hrs duration)**

Part-A

1. Question number 1-06 carries 2 marks each. Answer any 05 questions : 10 marks

Part-B

2. Question number 07- 11 carries 05Marks each. Answer any 04 questions : 20 marks

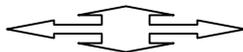
Part-C

3. Question number 12-15 carries 10 Marks each. Answer any 03 questions : 30 marks

(Minimum 1 question from each unit and 10 marks question may have sub questions for 7+3 or 6+4 or 5+5 if necessary)

Total: 60 Marks

Note: Proportionate weight age shall be given to each unit based on number of hours prescribed.





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 ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್ NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
 2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
 3. ಈ ಕಡೆಗೆ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
 4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
 5. ಎಲ್ಲ ಅಭ್ಯಾಸನೂಟ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
 6. ಎಲ್ಲ ನಿಮಾಯೆಗಳ ಸಭೆಗಳು ಜರುಗಿದ ದಿನಾಂಕ: 24.25-09-2021.
 7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
 8. ಈ ಕಡೆಗೆ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
 9. ಎಲ್ಲ ನಿಮಾಯೆ ದಿನಾಂಕ / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
 10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸನೂಟ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
 11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
 12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P/ B.Com/ B.Com (CS) & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಛಪಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿ ಅಧೀನದ/ಸಂಲಗ್ನ ಪುಸ್ತಕವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

Handwritten signature
 ಕುಲಸಚಿವರು.

ಆಡಳಿತ ಮೇಲಿನಂತೆ

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ಯಾಪಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಪುಸ್ತಕವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ವಿಂಟಂಜೆ ಮೂಲಕ ದಿವ್ಯರಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಧಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

**04 - Year B.Com. / B.Com(CS)/ BBA
(Hons.) Programs**

AECC SYLLABUS

Subject: KANNADA

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM I & II

AS PER N E P - 2020

Karnatak University, Dharwad
Four Years Under Graduate Program in Kannada for B.Com. (Hons.)

Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
Details of the other Semesters will be given later									

Student shall choose two AECC, out of which Kannada as AECC is mandatory.

6. eÁUvÁPjt ^aÁvÁU eÁE#zÁ: UkÁ±Á »gÁ^aÁoÁ
7. eÁUvÁPjt MAZÁ PÁU^aÁAxEA: PEÁŌI PÁ Á»vÁ CPÁqkÁ

B.Com. / B.Com(CS)/ BBA

Semester – II

Subject: KANNADA
Ability Enhancement Compulsory Course (AECC)

AECC-2

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-02	AECC	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the Course : **ಪ್ರತಿಭಾತ್ಮಕತೆ ಮತ್ತು ಸಾಮರ್ಥ್ಯವೃದ್ಧಿ-2**

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1 : ಅನುಭವದ ಮೂಲಕವಾಗಿ ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನವನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.
- CO 2 : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನವನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.
- CO 3 : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನವನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.
- CO 4 : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನವನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.
- CO 5 : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನವನ್ನು ಅರ್ಥೈಸಿಕೊಳ್ಳುವುದು.

Syllabus- AECC- 2: Title- ಪ್ರತಿಭಾತ್ಮಕತೆ ಮತ್ತು ಸಾಮರ್ಥ್ಯವೃದ್ಧಿ-2		Total Hrs: 42
Unit-I ಆಚಾರಣೆ		14 hrs
1. ಆಚಾರಣೆ ಮತ್ತು ಸಂಸ್ಕೃತಿ : ಗಾಂಧೀಜಿಯವರ ಸಾಂಸ್ಕೃತಿಕ ಚಿಂತನೆ		
2. ಗ್ರಾಮೀಣ ಸಂಸ್ಕೃತಿ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ದೇಶದ ಸಂಸ್ಕೃತಿ		
3. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
4. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
Unit-II ಸಂಸ್ಕೃತಿ		14 hrs
1. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ (5) : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
2. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
3. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
4. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ (ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ) : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
Unit-III ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		14 hrs
1. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
2. ಪ್ರತಿಭಾತ್ಮಕತೆ ಮತ್ತು ಸಾಮರ್ಥ್ಯವೃದ್ಧಿ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
3. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		
4. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ (ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ) : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ		

Books recommended.

1. ಆಚಾರಣೆ ಮತ್ತು ಸಂಸ್ಕೃತಿ : ಫ. ಜಿ. ಸಿ. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ
2. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ
3. ಪ್ರತಿಭಾತ್ಮಕತೆ ಮತ್ತು ಸಾಮರ್ಥ್ಯವೃದ್ಧಿ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ
4. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ
5. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ
6. ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ : ಸಾಂಸ್ಕೃತಿಕ ಮತ್ತು ಸಾಮಾಜಿಕ ಜೀವನ

Common for all 04-Year UG Programmes

Name of Course (Subject) : Kannada

Semester – I

Subject: Kannada for Non-Kannadigas (not studied Kannada at any stage up to PUC/10+2 level)
Ability Enhancement Compulsory Course (AECC)

AECC-1

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-01	AECC for Non-Kannadigas	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the AECC: ~~PEIQA~~ ~~PEIQA~~

Course Outcome (CO):

After completion of course -1, students will be able to:

- CO 1 : Introducing spoken variety of Kannada
- CO 2 : Introducing different parts of speech of Kannada
- CO 3 : Exposing different language contexts of Kannada.
- CO 4 : Introducing simple verb forms of Kannada.
- CO 5 : The Course enhances the speaking ability of the learner.

Syllabus- AECC 1: Title- PEIQA	Total Hrs: 42
Unit-I	14 hrs
Introducing each other Personal Pronouns, Possive forms, Interrogative words.	
Introducing each other 7 po personal pronouns, Possessive forms, Yes/No Type interrogative	
About Ramayana Possessive forms of nouns, dubietie question, Relative nouns	
Unit-II	14 hrs
Enquiring about college. Qualitativeand quantitative adjectives.	
Enquiring about room Predicative forms, locative case.	
Vegetable Market. Dative case, basic numerals	
Unit-III	14 hrs
About Medical college Ordinal numerals, plural markers.	
In a cloth shop. Color adjectives, defective verbs	
Plan to go for a picnic. Imperative, permissive and hortative.	
Enquiring about one's family Verb iru, and corresponding negation.	

Books recommended.

1-PEIqÀ PR : PEIqÀ «±kZÁi®AiÄ °A ;



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



Tele: 0836-2215224
e-mail: academic.su@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

KMAC Accredited
A Grade 2014

website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್
NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ
ಸಂಖ್ಯೆ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1),ಬೆಂಗಳೂರು ದಿ. 15.9.2021.
5. ಎಲ್ಲ ಅಧ್ಯಾಪಕರ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
6. ಎಲ್ಲ ನಿವಾಸಿಗಳ ಸಭೆಗಳು ಆಯ್ಕೆ ದಿನಾಂಕ: 24.09-09-2021.
7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ 01 ದಿನಾಂಕ: 28.9.2021.
8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
9. ಎಲ್ಲ ನಿವಾಸಿಯರ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಧ್ಯಾಪಕರ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper
Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ 1 ಮತ್ತು 2ನೇ
ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ
ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು
ದಿನಾಂಕ 27.10.2021 ರಂದು ಆಯ್ಕೆ ದಿನಾಂಕ ವಿಶ್ವವಿದ್ಯಾಲಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ
www.kud.ac.in ದಲ್ಲಿ ಧಕ್ಕರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು
ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕ.ವಿ.ವಿ
ಅಧೀನದ/ಸಂಲಗ್ನ ಪುಸ್ತಕವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಆಡಳಿತ ಮೇಲಿನಂತೆ
ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಾಕ್ಟೀಸಿಂಗ್ ಒಡವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಪುಸ್ತಕವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ವಿಂಚಂಚೆ ಮೂಲಕ ಡಿಕ್ಕರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ಪ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾರ್ಥಿ (ಪಿ.ಪಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

Handwritten signature
ಕುಲಸಚಿವರು.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(I & II Semesters)

AS PER NEP-2020

Effective from 2021 -22 & onwards

PART-A

**Regulations Governing B.COM Programme under New Education Policy 2020 in
the Faculty of Commerce**

(Framed under Section 44(1)(c) of the K.S.U. Act, 2000)

The Salient Features of the Four-Year B.COM Programme:

- a. It is a Choice Based Credit System under Semester Scheme.
- b. The programme comprises of about 50% Discipline Specific Core Courses as Major subjects, 20% Discipline Specific Elective Courses and remaining 30% Ability Enhancement Compulsory Courses, Skill Enhancement Courses along with Open Elective Courses.
- c. The relative importance of Courses of the study is measured in terms of credits.
- d. The programme permits horizontal mobility in course selections and vertical growth in the core courses.
- e. The students shall take part in value-based activities.
- f. The declaration of result is based on Aggregate Percentage of marks obtained and Cumulative Grade Point Average (CGPA) earned.
- g. The candidate has an option to exit after TWO, FOUR and SIX semesters of the programme and shall be awarded Certificate, Diploma, and General Degree, respectively with a provision to re-enter and complete the degree.
- h. There is a provision to transfer the credits earned by the candidate during outward mobility from one institution of this University to Institutions of other Universities.
- i. The programme permits the consideration of credits earned from SWAYAM and other platforms recognized by the University.
- j. The Programme has special provisions for independent learners to earn additional credits from inter / intra disciplinary subjects apart from mandatory credits.

Definitions: In these Regulations, unless the context otherwise requires:

- a. "University" means Karnatak University, Dharwad
- b. "College" means the Higher Education Institution affiliated to University.

- c. "Programme" or "Programme of study" means a higher education Programme pursued for a degree specified by the Commission under sub-section (3) of section 22 of the University Grants Commission Act, 1956 (3 of 1956).
- d. "Discipline" means Faculty of Commerce.
- e. "Course" means subject or papers having specified units which go to comprise a specified Programme of study.
- f. "Credit" means the standard methodology of calculating teaching hours of the course per week in the semester system.
- g. "Candidate" means, a person seeking admission or appearing for examination to the Under Graduate B.Com Programme.
- h. "Student" means a person admitted to, and pursuing, a specified credit -based course/ Programme of study in a higher education institution.
- i. "BoS" means Board of Studies in Commerce.

1. TITLE AND COMMENCEMENT

- a. These regulations shall be called "Regulations Governing Four-Year Undergraduate Programme (B.Com) as per NEP-2020" for the Karnatak University, Dharwad.
- b. These regulations are framed as per section 44(1 c) of K.S.U. Act 2000 for introduction of Programmes.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2021-22 after H.E. the Chancellor's assent.

2. Under Graduate Programme Offered in Faculty of Commerce

- a. Bachelor of Commerce (B.Com.)

3. Semester system, Duration of the Programme, Requirements and options:

- 3.1. The Under Graduate Degree Programme (B.Com) shall have eight semesters duration unless specified otherwise.
- 3.2 Each academic year shall have two semesters; odd and even semesters.
- 3.3 Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).
- 3.4 The B.Com Programme shall have multiple exit option at the end of Second/ Fourth/ Sixth Semesters (First, Second or Third academic years respectively) with the award of Certificate in Commerce, Diploma in Commerce and B.Com Degree.
- 3.5 The candidate availing exit option shall re-enter the Programme at the beginning of

any academic year to complete the degree with the prevailing syllabi.

3.6 All candidates shall be awarded Bachelor of Commerce degree with Honors on successful completion of EIGHT semesters (FOUR academic years) Undergraduate Programme.

4. PROGRAMME STRUCTURE

4.1 : The Programme shall have three components, *Viz.*,

- i) Discipline Specific Core Courses (DSCC)
- ii) Discipline Specific Elective Courses (DSEC)
- iii) Ability Enhancement Courses (AEC)

as given in **Annexure-1** (Course means subject / paper).

a) **DSCC**: DSCC are Compulsory Core Courses of the programme.

a) **EC**: Elective Courses shall have three categories, *viz.*, Discipline Specific Core Elective (DSE) Courses, Open Elective Course (OEC) and Dissertation/ Research Project Vocational Course, and Internship.

i. **DSE**: Elective courses offered under the core discipline of the study are Discipline Specific Core Elective (DSE).

ii. **Open Elective Course (OEC)**: An elective course chosen from any other discipline/subject, with an intention to seek exposure beyond core course / discipline is called Open Elective Course in all the programmes.

The student shall select any one OEC in the given semester, other than his / her DSCC across the disciplines from the Annexure 2.

A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

iii. **Dissertation / Research Project**: An elective course designed to acquire special / advanced knowledge, such as supplement study / support study, and course which a candidate shall study on his / her own, with an advisory support of a teacher / faculty member is called Dissertation / Research project.

iv. **Vocational Courses**: Vocational course refers to instructional and hands-on training programs / courses that focus on the skills required for a particular job function or trade for various programmes mentioned in the **Annexure -1 (A, B, C, D, E & F)**.

v. **Internship**: It shall be a short term internship of 10-15 days in 6th semester and long term internship of about 30 days in lieu of Dissertation / Research project work in 8th

semester for a job training in a suitable organization or hands on training or activity based course at college level in order to gain work experience or to satisfy the requirements for a qualification.

b) **Ability Enhancement Courses (AEC):** The Ability Enhancement Courses (AEC) shall be of two kinds: i) Ability Enhancement Compulsory Courses (AECC) and ii) Skill Enhancement Courses (SEC).

i. **Ability Enhancement Compulsory Courses (AECC) :** Kannada Language, Environmental Study, Indian Constitution, English and Modern Indian languages (MIL) / Modern European Language Communications (MEL) are AECCs. **(Annexure3).**

Environmental Study and Indian Constitution are mandatory.

A Student shall study Kannada as a First Language and any one of MIL/MEL as second language.

Those who have not studied Kannada up to PUC / 10+2 Level shall study Functional Kannada (simple Kannada) in I semester and can opt the same subject or other MIL/MEL in the remaining semesters.

P.S.: 1) A deaf/ spastic/ mentally retarded/ visually impaired/ learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means the languages mentioned in VIII Schedule of the Constitution of India.

ii. **Skill Enhancement Courses (SEC):** These courses shall be chosen from a pool of courses designed to provide value-based and skill -based knowledge and should contain lab/ hands-on training/ fieldwork **(Annexure4).**

i. **Special provision for independent learners:** The students who wish to complete the undergraduate programmes faster may do so by completing the different courses equal to the required number of credits and fulfilling all other requirements in N-1 semesters (where N is the number of semesters of an undergraduate programme). This facility is available for undergraduate programmes with a minimum duration of three years or six semesters.

For example, a student may obtain his/her Six Semesters Bachelor's degree, after successfully completing five semesters of the programme, provided he/she has earned

required/ prescribed number of credits and fulfills all other requirements for awarding the degree.

Likewise, a student may obtain his/her Eight Semesters Bachelor's degree with honors, after successfully completing seven semesters of the programme, provided he/she has earned required number of credits and fulfills all other requirements for awarding the Bachelor's degree with honors.

Apart from the above mentioned structure of the programme, a student can study any number of courses from Open Elective

Courses (OEC) / SEC (**Annexure-2 / 4**). The student shall have an option to study any number of courses from OEC from SWAYAM portals or similar platforms recognized by the University.

4.2: Each course shall have two components i) Lecturing (L) and ii) Tutorial (T)/ Practical (P).

Tutorial consists of participatory discussions, seminar presentations, desk work, etc. by the students of the respective courses.

P.S: There shall be no tutorial for Practical subjects and the courses having 2 credits.

4.3: **Credit system of the programme:** The Programme shall have **188 credits** as mentioned in the **Annexures**. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit.

b) Courses with 3 to 6 credits shall be evaluated for 100 marks and courses with less than 3 credits, including practicals, shall be evaluated for 50 marks.

Slow track completion of 03/04- Year degree programme: The students may complete the undergraduate programme in slow track. They may pursue the three years or six semester programme in 4 to 5 years and four years or eight semester programme in 5 to 6 years.

Hence, the higher education institutions have to admit candidates not only for programmes, but also for subjects or courses. But the new admissions are generally made in the beginning of an academic year.

However, these provisions (4.1(d) i & ii) are applicable only for those students taking admission for the 5th and 7th semesters of the 3 and 4 years undergraduate programmes, respectively. Further, these options shall be applicable only after issue of guidelines/ notification from the Regulatory authorities / University.

Earning additional credits: The student shall have an option to study any number of additional OEC/SEC from SWAYAM or similar platforms recognized by the University.

5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have up to a maximum of 60 students, extendable to 70 students for B.Com Programme, irrespective of DSCC, DSE, SEC, OEC, Vocational and AECC, in the class rooms.

5.2: For a practical batch, each 14 students shall have one teacher.

5.3: To determine a teacher's work load one hour theory/ tutorial/ practical class shall be considered equal to one hour work load.

6. ADMISSION PROCEDURE

6.1: Invitation of Applications:

- a) The University shall issue a notification for admission to B.Com Programme soon after the announcement of PUC II year / 10+2 results.
- b) Admissions shall be purely based on merit cum roster as per the norms of Government of Karnataka issued from time to time.
- c) Academic year normally commences in the month of June every year. The exact date for commencement of academic year shall be decided by the University.
- d) Affiliated colleges shall admit students for each programme observing strictly the original strength/intake sanctioned by the University. Prior approval from the University is mandatory in case the admissions exceed the approved limit.

6.2: ELIGIBILITY: A Candidate with PUC/10+2 Commerce/Science/Arts or 3- year Diploma or 2-year JOC/ ITI with Commerce related subjects shall be eligible to seek admission for the course. Further:

- i. The candidates completing 3-year Diploma in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka, are eligible to seek lateral admission directly to B.Com. III Semester, subject to compliance with other regulations applicable to candidates of B.Com. I and II Semesters. This is not applicable for other Diploma courses.
- ii. A candidate with PUC/ 10+2 from Science/ Arts disciplines shall have to study additional subjects as prescribed by BoS in Commerce.

6.3: Admission Eligibility for Second and Subsequent Semesters:

- a) The B.Com Programme shall have carryover system up to 6th semester. The admission conditions are:
- i. 75% attendance shall be mandatory for each semester and for each course to appear for semester -end examination. Further, 20% attendance shall be condoned for the students participating/ involved in Co-curricular/ Extra -Curricular activities like NCC/NSS/ Sports/ Cultural Activities/ Study Tours/ Field Work/ Seminars, etc., with the prior permission from the Principal of the College in writing .
 - ii. Candidates with 75% attendance but failing to appear for semester-end examination shall also be eligible to seek the admission for immediate next semester.
 - iii. Candidate, who after submitting application for examination fails to maintain minimum attendance of 75% shall not be eligible to seek admission for next semester.
 - iv. Candidates failing to submit examination application forms but maintaining 75% attendance also shall not be eligible for admission to higher semester.
 - v. Candidates who fail to appear for II semester end examination and discontinues his/her studies of III semester cannot seek admission directly for IV semester. Such candidate shall seek admission to III semester as per University schedule. This is also applicable to other odd semesters.
 - vi. A candidate who does not satisfy the requirement of 75% attendance even in one Course (subject/ paper) shall not be permitted to take the University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.
 - vii. **Eligibility for admission to B.Com (Honors):** A candidate seeking admission to a B.Com (Honors) shall have passed the three-year Bachelor of Commerce with minimum CGPA of 7.5 in any College running Honors Programme subject to the availability of intake capacity in the College.
 - viii. There shall be a provision for carryover system from 7th to 8th semester, subject to the fulfillment of 75% attendance in each Course and submitting the examination application form.

6.4: Medium of instruction:

The medium of instruction shall be English. However, the candidate can write the

examination either in English or Kannada.

6.5 : Change of Programme:

B.Com Programme is specific in nature and hence, there is no provision to change across other discipline programmes.

6.6 : Change of subject

The MIL/MEL subject studied by the Students in I semester shall be continued in remaining semesters. The students who have study Functional Kannada in I semester can opt the same subject or any other MIL/MEL and the same which shall be continued till IV semester.

6.7 : Change of College/ Transfer

- a) The candidate is permitted to change the college of study ~~only~~ in odd semesters ~~and by~~ seeking admission within the stipulated period mentioned in the admission notification with the due consent of both the colleges. There shall not be any provision for transfer/ change of college for even semesters. Further, lower semester examination failure /MPC candidates are not eligible for transfer/ change of college within the Karnatak University's affiliated colleges.
- b) The condition stated above (a) shall be applicable to the candidate seeking transfer from colleges of other University/ies within or outside the State or Country. Candidates seeking transfers across Universities shall obtain eligibility certificate issued by Karnatak University. Other conditions shall be same as in 6.7(a).
- c) All inter-college or inter-University transfer shall be subject to the maximum intake capacity sanctioned by the University to the respective college/s.
- d) The award of basic or honors degree to inter-University candidates shall be decided on the basis of obtaining 50% credits prescribed in the B.Com Programme. The University giving 50% or more credit shall award the B.Com programme.

7: Examination

7.1: The prescribed courses of 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits, including practical, shall be evaluated for 50 marks. The project work / dissertation shall have 6 credits and be evaluated for 100 marks.

7.2: There shall be a continuous assessment of the student. For this purpose, semester examination is divided into two components:

a. Theory papers / SEC as theory:

- i. **Formative (Internal) Assessment** - examinations conducted by the College for 40% of maximum marks allotted for each course, and
- ii. **Summative (Semester-end) written** examination conducted by University after 16th week of the commencement of semester for 60% of the maximum marks allotted for each Course

7.3: Formative(Internal Assessment (IA)) examinations:

Theory Papers: The College shall conduct IA examination for theory subjects in the 8th week for 10%, 12th week for another 10% of maximum marks allotted for each Course. Duration of examination shall be 1 hour each. The remaining 10% shall be allotted for Home assignment / seminar/ quiz/ Debate /group discussion/ surprise written test Case study / Field work / Project work/ Activity etc on the course and the remaining 10% shall be for seminar on the course.

- i. **Practical:** The College shall conduct IA examination for practical paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 3 hours.
- ii. **SEC as Practical:** The College shall conduct IA examination for SEC paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 2 hours.
- iii. **Project work /dissertation:** The College shall conduct written IA examination for Project work /dissertation in the 14th week for 50% of maximum marks allotted for each Project work /dissertation. Duration of examination shall be 1 hour.
- iv. The Course teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he/she wishes. Grievances shall be solved by the Course teacher and in complicated cases by the Principal/ representative of Principal as per internal mechanism of the College.
- v. There shall not be any provision for improvement of IA marks or for remaining absent. However, IA exam shall be conducted for students who remained absent due to participation in the events related to co curricular / curricular activities conducted by recognized organizations.
- vi. The College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester-end examination.

vii. The mode of conducting semester end examination for discipline specific SEC shall be decided by the respective BoS.

7.4: Summative (Semester-end) examination:

The semester-end examination, for 60% of maximum marks allotted for each theory paper, shall be conducted by the University after 16th week of the commencement of the semester. The University shall conduct the semester-end examination for either odd or even semesters but not both simultaneously, unless otherwise specified.

- i. Duration of theory examination shall be 02 hours for 100 marks per Course (including IA marks) having 3 to 6 credits.
- ii. Duration of theory examination shall be 1 hour for 50 marks Course (including IA marks) having the credits of less than 3.
- iii. Duration of practical examination shall be 3 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- iv. SEC as practical, the duration of practical examination shall be 2 hours for 50 marks Course (including IA marks) having the credits of less than 3.
- v. Each Faculty in consultation with the concerned BoS, shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- vi. Question papers shall be prepared by a team of members of respective Board of Examiners (BoE).
- vii. Concerned BoE shall decide the scheme of valuation of both theory and practical courses.
- viii. There shall be a single valuation for theory papers from the members of concerned BoE under the supervision of moderator who is in turn under the supervision of Chairman of BoE.
- ix. Practical/evaluation of project/dissertation work/Field Work assessment shall be conducted before the commencement of theory examination at the concerned colleges by two examiners; one from the same college as internal examiner and other from other colleges appointed by University as external examiner. There may be two external examiners but not two internal examiners to conduct the examination. A pair of examiners shall conduct practical examinations for two batches per day having a maximum of 12 students in each batch.

7.5: Passing criteria

- a) A candidate has to score 40% in each course including the IA marks for passing the course, subject to the condition that:
- There shall be no minimum marks or separate passing for the IA examination. The candidate has to score minimum 40% in the semester -end examination (Ex. for 100 marks paper; 40 IA + 60 semester-end exam and hence, minimum 24 marks for semester-end exam required). If candidate scores 40% by cumulating marks from IA and semester-end examination but fails to score 40% from the semester -end examination, such candidate shall be declared as fail.
 - If the course is having both theory and practical, candidate has to pass both theory and practical independently. If the candidate fails in practical and passes in theory examination, such candidate shall reappear for practical examination only and vice versa.
 - In all cases of failure in particular course, IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses, the candidate shall be declared pass in the Programme in that semester.
- c) On successful scoring of minimum 40% in all courses and all the semesters, the candidate shall be declared pass in the entire Programme.

7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in the course which is rounded off to the nearest integer, the grade point (GP) earned by the candidate in the course will be given as below:

Percentage (%)	Grade(GP)	Percentage (%)	Grade(GP)
40	4.0	71-75	7.5
41-45	4.5	76-80	8.0
46-50	5.0	81-85	8.5
51-55	5.5	86-90	9.0
56-60	6.0	91-95	9.5
61-65	6.5	96-100	10.0
66-70	7.0		

Grade point of less than 4 shall be considered as fail in the course, hence, GP=0 and for

the absent candidate also GP=0.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme.
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit Grade Points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.

(Credit Grade Points of each course = Credits x GP)

- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:

CGPA

$$= \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{Total\ Credits\ of\ the\ Programme\ (Sum\ of\ Credits\ of\ All\ Six\ Semesters)}$$

Or

$$CGPA = \frac{Total\ Credit\ Grade\ Points\ of\ All\ the\ Courses\ (Subjects)\ in\ the\ Programme}{Total\ Credits\ of\ the\ Programme}$$

- e) After studying and passing, all the credits prescribed for the programme the degree shall be awarded with CGPA score after rounding off to second decimal and class distinguishing as second class, first class, and distinction along with grade letter as under.

CGPA of the programme(Degree)	Class obtained	Grade Letter
9.5 to 10.00	Outstanding	A++
7.00 to 9.49	Distinction	A+
6.00 to 6.99	First Class	A
5.50 to 5.99	Second class	B+
5.00 to 5.49		B
4.00 to 4.99	Pass	C
Less than 4.0	Fail/ Reappear	D

- f) 40% of Credits earned on par with the conventional mode of the respective courses if any through SWAYAM and other recognized platforms shall be considered for calculation of SGPA / CGPA.
- g) Additional Credits with minimum 4 Grade points in each OEC/ SEC earned by the

independent learner under the provision of Section 4.1(d) of these Regulations shall be considered for CGPA subject to candidate's consent for inclusion.

- h) Nevertheless, such students have to complete the mandatory credits of 50/100/146/ 188 (as mentioned in Annexure -1 with minimum Grade point =4 in each course to declare the result pass.

7.7 CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 4 grade points in all courses of the programme, the Certificate/Diploma/ Degree/ Honors Degree shall be awarded for the candidates .

CLASSIFICATION OF SUCCESSFUL CANDIDATES: CLASSES AND GRADES

The results of successful candidates at the end of II , IV, VI and VIII semesters shall be classified on the basis of aggregate percentage of marks obtained in all the two, four, six or eight semesters and the Aggregate or Cumulative Grade Point Average (CGPA) for award of:

- a) Certificate in Commerce for completion of first two semesters if the candidate wishes to exit.
- b) Diploma in Commerce for completion of first four semesters in the programme if the candidate wishes to exit.
- c) Bachelors Degree in Commerce on completion of first six semesters in the programme if the candidate wishes to exit.
- d) Bachelor degree in Commerce with Honors for completion of all the eight semesters of the programme.

The University shall issue the final grade card (Markscard) consisting of grade points along with marks of all courses successfully completed by the candidate at each stage the candidate wishes to exit with SGPA for all the semesters, CGPA with Grade Letter of the entire programme and Class obtained.

The Degree (General / Honors) shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

7.8 : Recounting, revaluation, challenge valuation, photocopying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photocopying of answer papers. The University shall invite applications for such purpose

immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

7.9: Rank and Gold medals.

The University Ranks and Gold-Medals shall be awarded to both the students of 3-year Degree and 4-year Honor Degree. A 4-year Honors Degree Student shall be considered for the award of Rank and Gold Medal who complete the Honors Degree without a break. A Student who exits at the end of 3-year and re-enters into the Honors Degree shall not be considered. The Students who complete a 3-year Degree without break in the examination including lateral entry from other college and does not continue the Honors degree anywhere in India shall be considered for the award of medals and ranks. However, this is not applicable for the award of classes like, second/first class/ distinction to the students. Further, there shall not be any provision for Rank and gold medal for the certificate and diploma candidates in the exit option.

7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in(c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters (6 semesters Programme) or VII and VIII semesters (8 semesters Programme) immediately after declaring the final semester results of the Programme.

8. Provision for improvement of the marks (Grade Point)

Improvement of the marks (Grade Point): There shall be a provision for candidates to reappear for the examination for the course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the Programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after

successfully passing the Programme.

- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the Programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 04 years from successful completion of the Programme, but not exceeding the period of 08 years of the duration of completion of the Programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

9. Duration for completion of the U. G. Programme

There is no minimum duration for completion of the Programme. However, the candidate has to write the examination based on existing syllabi at the time of appearing for examination.

10. REPEAL AND SAVINGS FOR UG PROGRAMMES

All the existing Regulations governing three / four years Bachelor degree in Commerce Programme under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these regulations. *Provided that* the said repeal shall not affect the previous operation of the said regulations / ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued, or incurred under the said regulations.

11. Removal of Difficulties:

If any difficulty arises in giving effect to the provisions of these regulations, the Vice - Chancellor may, by order, make such provisions not inconsistent with the Act, Statutes, Ordinances, or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

Annexure: 1 : B.Com.

Semester	Discipline Specific Core Courses (DSCC)			Elective Courses			Ability Enhancement Course									Total Credits
				Discipline Specific Elective (DSE) / *Open Elective Course(OEC)			Skill Enhancement Course						Ability Enhancement Compulsory Course (AECC)			
	Course	L+T+P	Credit				Course	L+T+P	Credit	Course	L+T+P	Credit				
I	DSCC- 1	3+1+0	3+1=4	OEC-1	3+0+0	3+0=3	SEC-1:	1+0+2	1+1=2	Health and Wellness + Yoga	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-1	4	3+0=3	25
	DSCC- 2	3+1+0	3+1=4										MIL/MEL-1	4	3+0=3	
	DSCC- 3	3+1+0	3+1=4													
II	DSCC- 4	3+1+0	3+1=4	OEC-2	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-2	4	3+0=3	25
	DSCC- 5	3+1+0	3+1=4										MIL/MEL-2	4	3+0=3	
	DSCC- 6	3+1+0	3+1=4										Environmental study	2	2+0=2	
Exit option with Certificate (50 credits)																
III	DSCC- 7	3+1+0	3+1=4	OEC-3	3+0+0	3+0=3	SEC-2:	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-3	4	3+0=3	25
	DSCC- 8	3+1+0	3+1=4										MIL/MEL-3	4	3+0=3	
	DSCC- 9	3+1+0	3+1=4												
IV	DSCC- 10	3+1+0	3+1=4	OEC-4	3+0+0	3+0=3				NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1	Kannada-4	4	3+0=3	25
	DSCC- 11	3+1+0	3+1=4										MIL/MEL-4	4	3+0=3	
	DSCC- 12	3+1+0	3+1=4										Indian Constitution	2	2+0=2	
Exit option with Diploma (100 credits)																
V	DSCC- 13	3+1+0	3+1=4	DSE 1	3+0+0	3	SEC-3	1+0+2	1+1=2	NCC/NSS/R&R(S&G) / Cultural + Sports	0+0+2 + 0+0+2	0+1=1 + 0+1=1				22
	DSCC- 14	3+1+0	3+1=4													
	DSCC- 15	3+1+0	3+1=4	Voc1-1	3+0+0	3										
VI	DSCC- 16	3+1+0	3+1=4	DSE 2	3+0+0	3	SEC-4	2+0+2	2+0=2	NCC/NSS/R&R(S&G)	0+0+2 +	0+1=1				24
	DSCC- 17	3+1+0	3+1=4	Voc-2	3+0+0	3										

	DSCC- 18	3+1+0	3+1=4	**Inter nship	2+0+0	2				/ Cultural + Sports	0+0+2	+ 0+1=1				
Exit option with Bachelor of Commerce Degree (146 credits)																
VII	DSCC- 19	3+1+0	3+1=4	DSE 3	3+0+0	3										
	DSCC- 20	3+1+0	3+1=4	Voc1-3	3+0+0	3										
	DSCC- 21	3+1+0	3+1=4	Res. Methodo logy	4+0+0	4										
VIII	DSCC- 22	3+1+0	3+1=4	DSE 4	3+0+0	3										
	DSCC- 23	3+1+0	3+1=4	Voc-4	3+0+0	3										
				Research Project** *		6										
Award of Bachelor of Commerce (Hons) degree (188 credits)																
**In lieu of the research Project, two additional elective papers/ Internship may be offered.																

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week (no tutorial for practical course). **For Voc., refer annexure -6**

Each DSE shall have at least two papers and student shall choose any one paper from each DSE.

Note: 1. Each DSCC/ DSE /*OEC shall have 42-56 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam +40 IA Exam**) and 52 hrs practical/semester for 50 marks(**25 Sem. End exam +25 IA Exam**).

2: OEC for Non-Commerce Students of Other Disciplines

3. Kannada and MEL /MIL shall have 42 hrs syllabus / semester for 100 marks in theory (**60 Sem. End exam. +40 IA Exam**).

4. Environmental Study /Constitution of India shall have 25-30 hrs syllabus / semester for 50 marks in theory (**30 Sem. End exams +20 IA Exam**).

5. SEC shall have 25-30 hrs syllabus / semester for 50 marks (20 **Formative (Internal) Assessment** +30 **Summative (Semester-end) written** examination)

**** in lieu of internship, 01 additional SEC/ Course based Activities may be offered**

Annexure-2.

List of Open Elective courses for B.A., B.Sc. B.Com. and other Programmes

B.A. /BPA / BVA/BTTM/BSW/ B.Sc. (HM)		Sc. / B.Sc. Pulp & paper Sc. / BCA/BASLP	Com/ B.Com(CS)/ BBA and any other programmes
1. Kannada	19. Sociology	1. Chemistry	1. Commerce
2. English	20. Geography	2. Physics	2. Tourism and Travel Management
3. Hindi	21. Logic	3. Mathematics	3. Business Administration
4. Sanskrit	22. Anthropology	4. Botany	4. Any other courses recommended by the respective BoS.
5. Urdu	23. Philosophy	5. Zoology	
6. Marathi	24. Social Work	6. Electronics	
7. Prakrit	25. Economics	7. Computer Science	
8. Arabic	26. Criminology & Forensic Science	8. Statistics	
9. Persian	27. Rural Development	9. Geology	
10. French	28. History	10. Genetics	
11. German	29. Women's Studies	11. Micro-Biology	
12. Russian	30. Education	12. Bio-technology	
13. Political Science	31. Folk Literature	13. Industrial Fish & Fisheries	
14. Psychology	32. Linguistics	14. Home Science	
15. Agricultural Marketing	33. Journalism & Mass Communications		
16. Yoga	34. Physical Education		
17. Music	35. Computer Applications		
18. Library & information Science	36. Applied Statistics		

Note:1) Student shall choose other than his /her DSCC even across the discipline

2) A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.

Annexure-3.

List of MIL and MEL for all Programmes

- | | | |
|-----------------------|---|-------------------------------|
| 1. Hindi | - | MIL |
| 2. Sanskrit | - | MIL |
| 3. Marathi | - | MIL |
| 4. Prakrit | - | MIL |
| 5. Urdu | - | MIL |
| 6. Persian | - | MIL |
| 7. Arabic | - | MIL |
| 8. English | - | MEL |
| 9. German | - | MEL |
| 10. Russian | - | MEL |
| 11. French | - | MEL |
| 12. Any other MIL/MEL | | as decided by respective BoS. |

Annexure-4.

SKILL ENHANCEMENT COURSES FOR ALL THE PROGRAMMES

A) Value Based Course and Evaluation: (1+1) x 6 = 12 Credits in the Programme

A student shall opt any two of the following activities offered in the college in each of the first to sixth semester of the undergraduate programmes. The activity carries two credits each semester and will be internally assessed for 50 marks by the staff like NCC Officer/ NSS Officer / Physical Education Teacher / Librarian / Teacher shouldering the responsibility of activities. The concerned staff shall submit the marks to the University during submission of internal assessment marks.

Activity based courses for semesters 1 to 6 for all degree programmes

- a. Activities related to Yoga
 - b. Health & Wellness (Physical exercises including warming-up and relaxation techniques)
 - c. Indoor/ Outdoor Sports and Games
 - d. N.S.S. / N.C.C / R&R (S&G)
 - e. Field studies
 - f. Computer assisted/web-based learning and e-library skills
 - g. Leadership Qualities and Organisational Skills
 - h. Innovative compositions and creations in Music, Performing Arts, Fine arts, and visual arts etc.
 - i. Involvement in popularization programmes such as scientific temper
 - j. Publication of articles in news papers, magazines or other publications
 - k. Activity exploring different aspects of Indian civilizations
 - l. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic Sense, Social responsibility, etc
 - m. Evolution of study groups/seminar circles on Indian thoughts and ideas
 - n. Involvement in campus publication
 - o. A Small project work concerning the achievements of India in different fields
 - p. Other Activities such as Cultural Activities etc as prescribed by the University.
- Evaluation of Value Based Activities shall be as per the procedure evolved by the University from time to time.

B) Skill Based

Student shall study any skill course / trade from National Skill Qualification Frame work (NSQF) for level - 5, 6 and 7 for first, second and third year of the B.Com Programme respectively or one in each semester as prescribed by the BOS in Commerce and approved by the Academic Council.

Sem.	B.Com Programme
I	Equivalent to Level-5 Digital Fluency / SEC-1 as prescribed by the BOS in Commerce
III	Equivalent to Level-6 Artificial Intelligence / SEC-2 as prescribed by the BOS in Commerce
V	Equivalent to Level-7 Cyber Security / SEC-3 as prescribed by the BOS in Commerce
VI	Equivalent to Level-7 Societal communication / SEC-4 as prescribed by the BOS in Commerce

*** The student shall continue the same SEC (either NSQF or core course based) for all above semesters.**

Skill Based Activities shall be evaluated as per the procedure similar to Core Courses as practicals but not as theory.

Annexure- 5:

Nomenclature of the Certificate, Diploma, Degree and Honors in B.Com Programme:

Programme	*Certificate(1Year)	*Diploma(2 -Year)	3 -Year Degree	4- Year Degree
B.Com.	Certificate course in Commerce	Diploma in Commerce	B.Com.	B.Com.(Honors)

PART-B

Question Paper Pattern

(Question papers for practical/problems based course papers shall be prepared in English version only and for theory course papers both in English and Kannada version)

Section-A (5 X 2=10)

1. Answer any five sub-questions. Each sub-questions carrying two marks.
Seven Sub-questions to be given

Section-B (4X5=20)

Answer any four questions. Each questions carrying five marks.

Five Questions to be given

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

Section-C (3X10=30)

Answer any three questions. Each questions carrying 10 marks.

Five Questions to be given (Question No. 11 is compulsory-Case Study)

(In Case of Practical/Problem Oriented Course Papers One Theory and Four Problems.)

PART-C

Program Structure

Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Semester-I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours perWeek (L + T + P)	SEE	CIE	Total Marks	Cre dits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II-	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting-I	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Principles of Marketing	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Stock Market Operations	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Computerized Accounting	SEC-SB	1+0+2	20	30	50	2
7	B.Com.1.5	Accounting for Everyone OR Financial Literacy	OEC	3+0+0	60	40	100	3

8	Value based	Health and Wellness	SEC-VB	0+0+2				1
9	Value based	Yoga	SEC-VB	0+0+2				1
10	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-I						
Total Credits								25
Semester-II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Financial Accounting-II	DSC	3+1+0	60	40	100	4
4	B.Com.2.2	Entrepreneurship	DSC	3+1+0	60	40	100	4
5	B.Com.2.3	Human Resource Management	DSC	3+1+0	60	40	100	4
6	B.Com.2.4	Financial Environment OR Investing in Stock Markets	OEC	3+0+0	60	40	100	3
7	Value based	NSS/NCC/R&R (S&G)/ Cultural	SEC-VB	0+0+2				1
8	Value based	Sports	SEC-VB	0+0+2				1
9	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Students)	Fundamentals of Accounting and Commerce-II						
Total Credits								25

PART- D

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC 1.1: Financial Accounting

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Self-balance independent ledgers of financial accounting system
2. Demonstrate the disadvantages of incomplete system and convert it into complete system
3. Prepare accounts used in consignment, mining, extraction, collieries, etc
4. Finalise the accounts of joint ventures either in the books of individual ventures or in the entity itself.

Contents	56 Hrs
Unit - . 1: Self-Balancing Ledger and Sectional Balancing	10
Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for self-balancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to self-balancing system.	
Module – 2: Single Entry or Accounts from Incomplete Records	12
Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion	
Unit - . 3: Royalty Accounts -	12
Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor	
Unit - . 4: Consignment Accounts	14
Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; del credere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses	
Unit - . 5: Accounts of Joint Ventures	08
Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; co-venturers; recording in the books of each party and recording under the memorandum method	
Skill Development Activities:	
1. Obtain independent ledgers and learn the art of self-balancing each independent ledger	

2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings
3. Compute the del credere commission and other commission payable and cross check book debts
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 1.2: Principles of Marketing

Credits: 04
Teaching Hours: 56

Maximum Marks: 60+40 IA Marks.
04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Articulate the steps involved in new product launch
2. Explain the factors influencing the pricing decisions of old and new products
3. Assist firms in developing a profitable product-line or product mix
4. Understand the basic concepts of marketing and assess the marketing environment.
5. Segment markets considering multiple factors
6. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
7. Outline the recent developments in the field of marketing.

Contents	56 Hrs
Unit - . 1: Introduction to Marketing	12
Definition, objectives, importance and scope of marketing; Evolution of concept of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing concepts	
Unit - . 2: Consumer Behaviour	12
Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. Market Segmentation: Meaning, levels and bases of market segmentation –Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing	
Unit - . 3: Product Planning	12
Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. product mix; Branding, Packaging and labeling – features, types, advantages.	
Unit - . 4: Pricing Decisions	12
Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. Channels of distribution -meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..	
Unit - . 5: Sales Promotion	08
Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	
Skill DevelopmentActivities:	

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

References:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride an O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
- 10.** Perreault, Basic Marketing, McGraw Hill, New Delhi.

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com-DSC-1.3: Stock Market Operations

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Explain the art of investing in stock markets and compute the gain or losses
2. Develop the efficient stock portfolios
3. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
4. Explain the various stocks included in the Sensex and other indices and explain the interpretation
5. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India,

Contents	56 Hrs
Unit - . 1: Introduction	14
Financial markets- Meaning and Significance; Money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and economic importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges	
Unit - . 2: Listing of Securities	12
Meaning, objectives, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.	
Unit - . 3: Trading Mechanism on Indian Stock Exchanges	12
Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; problems relating to Margin trading and short selling; BSE – Share groups on BSE – BOLT System, NSE – Market segments	
Unit - . 4: Stock Market Indices	10
Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; simple problems relating to index development; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.	

Module 5: Risk Management and Surveillance System	08
Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit the offices of stock brokers and observe online trading 2. Collect share application forms and demat account forms and actual filling may be done 3. Discuss with the actual investors the art of investing and the stocks selected 4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase 5. Collect press reports in local and English languages and read out in the class 6. The analysts reports may be discussed in the students 7. Form groups and assign individual stocks to compute annual returns. 8. Collect the management reports of any large scale organisation and analyse the same. 9. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi. 2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi. 3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi 4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi 5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana. 6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi. 8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi 9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi. 10. Guruswamy, Capital Markets, TMH, New Delhi. 11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi <p style="text-align: center;">Note: Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – **SEC 1.4: Computerized Accounting**

Credits: 02

Maximum Marks: 50 Marks.

Teaching Hours: 1 Theory +2 Practicals

03 Hours per week.

Duration of exam: 1 hour

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Demonstrate the process of accounting in computerized method
2. Explain the distinction between manual and computerized accounting
3. Design accounting package for small enterprises
4. Prepare management information reports through computerized accounting

Contents	30 Hrs
Unit -.1: Computerised Accounting	10
Computerised Accounting – meaning, objectives, and scope of computerized accounting; requirements of computerized accounting – hardware and softwares – tally, excel and other general purpose applications; manual v/s computerized accounting; advantages	
Unit -.2: Process of Computerised Accounting	10
Creation of company – ledger books; posting of vouchers; modifications of reports – cash book, trial balance and preparation of final accounts	
Unit - 3: Computerized Accounting Data Security	10
Designing security measures – types of security measures; process and implementation of security measures	
Skill Development Activities:	
<ol style="list-style-type: none">1. Visit local business establishment and enquire about accounting methodology adopted2. Institutions to purchase tally software and demonstrate the process of creting ledgers and others3. Collect financial statements prepared by the organizations and interpret them4. Collect information relating to sales and purchase ledgers and compare them with computerized accounts5. Visit the offices of GST and learn the process of e-filing6. Collect from chartered accountants financial statements and the process adopted in preparing7. Any other activities, which are relevant to the course.	
References:	
<ol style="list-style-type: none">1. Neeraj Goyal and Rohit Sachdeva, Kalyani Publishers, Ludhiana2. Neeraj Sharma, Computerized Accounting and Business Systems, Lambert, New Delhi.3. Garima Agarwal, Computerized Accounting, HPH, Mumbai4. Murli Krishna, Computerized Accounting, Vaagdevi Publications,5. Vinod K and P K Lazar, Computerized Accounting System, Excel Publications, New Delhi6. Yadagiri and Srinivas, Computerized Accounting, Kalyani Publications, Ludhiana.7. Mohanty R and Satapathy S K Computer Applications in Business Accounting, HPH,	

Mumbai.

8. Pandey S and Patil R K, Computer Accounting with Tally ERP 9, Dishottama Prakashan.
9. Sanders, Computers in Business, TMH, New Delhi
10. Alexis Leon and Mathews Leon, Information Technology, Vikas, New Delhi

Note: Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Accounting for Everyone

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2hours.

Course Objectives & Course Outcomes: On successful completion of the course, the Students will be able to:

1. Understand accounting terms and the process of preparing financial statements
2. Explain why accounting statements are prepared and various users of the same
3. Distinguish various financial statements prepared and their purposes
4. Articulate the challenges of accounting system and the use of accounting standards in overcoming them
5. State the methods of interpretation and the advantage of ratio analysis in financial analysis

Contents	42 Hrs
Unit - . 1: Introduction to Accounting	08
Meaning, definitions, objectives, functions and importance of accounting, accounting as an information system; accounting v/s book- keeping; classification of various of users of accounting information; types of accounting – financial, cost and management accounting; accounting terms – transaction, account, asset, liability, capital, expenditure, expenses income, profit, loss, debt, credit, etc.,	
Unit - . 2: Accounting Principles – Concepts and Conventions	08
Meaning of Accounting Principles – Nature; meaning and significance of accounting Concepts and Conventions; Entity Concept, Going Concern Concept, Money Measurement Concept, Accounting Period Concept, Duality Concept, Cost Concept and Realization Concept; Accounting Conventions – Materiality, Conservative, Full Disclosure and Consistency	
Unit - . 3: Accounting Cycle	10
Meaning of accounting cycle; basis of recording and classification of accounts and rules of debit and credit; classification of books of books of accounts – journal, subsidiary books and ledgers; passing of journal entries, preparation of ledger, balancing of accounts – debit and credit balances and preparation of trial balance; simple problems relating to individuals and partnership firms	
Unit - . 4: Preparation of Annual Accounts	08
Meaning of Annual Accounts and types – Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet; format of balance sheet as per liquidity and permanence principles; preparation of financial statements of individuals and partnership firms	
Module 5: Analysis and Interpretation of Financial Statements	08
Meaning, objectives, scope and significance of Analysis and Interpretation of Financial Statements; methods of financial analysis – and use of ratio analysis – liquidity, solvency, efficiency and profitability ratios; profitability of sales and investments; simple problems relating to ratio analysis	

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

References :

1. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi
2. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publications, New Delhi
3. D Sehgal, Financial Accounting, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. Khan and Jain, Principles of Management Accounting, McGraw Hill Publications, New Delhi.
6. M N Arora, Management Accounting, Vikas Publishing House, New Delhi
7. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 1.5: Financial Literacy

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 42

03 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Articulate the necessity of financial literacy to common man and the process of learning
2. Understand various concepts of budgets and appreciate the process of budget development
3. Understand various types of banks operating in the economy and the controls used by the RBI
4. Prepare financial plan and budget and manage personal finances;
5. Open, avail, and manage/operate services offered by banks;
6. Open, avail, and manage/operate services offered by post offices;
7. Plan for life insurance and property insurance & select instrument for investment in shares

Contents	42 Hrs
Unit - . 1: Introduction	08
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	
Unit - . 2: Financial Planning and Budgeting	08
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	
Unit - . 3: Banking Services	10
Types of banks; Banking products and services – Various services offered by banks; Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc; formalities to open various types of bank accounts; types of loans – short term, medium term, long term, micro finance, agricultural credit, etc. and interest rates offered by various nationalized banks and post offices; cashless banking, e-banking, Counterfeit Currency; CIBIL, ATM, Debit and Credit Cards and UPI based Payment system; Banking complaints and Ombudsman.	
Unit - . 4: Financial Services from Post Office	08
Post Office Savings Schemes: Savings Bank, Recurring Deposit, Term	

<p>Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), India Post Payments Bank (IPPB). Domestic Money Transfer services: International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.</p>	
<p>Module 5: Protection and Investment Related Financial Services</p>	<p>08</p>
<p>Insurance Services: Life Insurance Policies – term and endowment policies; money back policies; ULIP, ULIP, Health and Pension policies; comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans,</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services. 2. Fill up the forms to open accounts and to avail loans and attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve months on imaginary figures. 4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading. 5. Any other activities, which are relevant to the course. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Erik Banks, Finance – the Basics, Routledge 2. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education. 4. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. 5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company. 6. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd. 7. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

Paper : 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)

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1:Introduction to Commerce</p> <p>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.</p>
<p>Unit – 2:Forms of Business Organisation</p> <p>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.</p>
<p>Unit – 3: Introduction to Accounting</p> <p>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.</p>
<p>Unit – 4:Accounting Principles</p> <p>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.</p>
<p>Unit – 5:Accounting Records</p> <p>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.</p>
<p>References:</p> <ol style="list-style-type: none"> 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. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons,

New Delhi.

13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com - DSC – 2.1: Financial Accounting-II

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Finalize the accounts of insolvent individuals and compute the final payments
2. Explain the amount to be claimed by the policyholders in insurance related losses
3. Demonstrate the art of finalizing accounts of departmental and branch accounts
4. Explain the necessity and significance of accounting standards
5. Articulate the differences between Ind Accounting standards and IFRS

Contents	56 Hrs
Unit - 1: Insolvency Accounts	10
Meaning of insolvency and types of insolvency – individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; accounting adjustments (comprehensive problems relating to only individuals)	
Unit - . 2: Departmental Accounts	10
Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.	
Unit - . 3: Branch Accounts	12
Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts	
Unit - . 4: Insurance Claims	12
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 item.	
Unit - . 5: Accounting Standards	12
Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards – ASs issued by ICAI and converged and Ind Ass; enforceability of ASs in India; level of compliance and auditor certification; IDRS – meaning and objectives; types of IFRS; IFRS use world-over and in India.	
Skill DevelopmentActivities:	
1. Collect insurance claim documents and complete the process by filling them	

2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – DSC - 2.2: Entrepreneurship

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Articulate the process of enterprise planning and execution
2. Describe various schemes and government and institutions and facilities offered by them
3. Demonstrate the qualities of successful entrepreneurs
4. Understand the various financing techniques for start-ups
5. Develop the mock enterprises and the process of registration

Contents	56 Hrs
Unit - . 1: Introduction	10
Meaning and Concept of entrepreneurship; types of entrepreneur, need and significant; entrepreneur v/s intrapreneur: role of entrepreneurship in economic development; agencies involved in entrepreneurship development; skill required to be an entrepreneur;	
Unit - . 2: Theories of Entrepreneurship	10
Motivation Theories; McClelland's Acquired Needs, Theory, Maslow's Need Hierarchy Theory, Integrated-Contextual Model. Creating and starting the venture: Sources of new ideas, methods of generating ideas, creative problem solving; product planning and development process; marketing plan, financial plan and organizational plan. Franchising, Sources of external support.	
Unit - . 3: EDP Programmes: Concept, need and phases of EDPs	12
Types of EDPs, agencies involved in EDP, Developing Entrepreneurial Marketing Competencies, Networks and Frameworks. Role of industries/entrepreneur's associations and self-help groups. Entrepreneurship as a style of management, the changing role of Entrepreneur.	
Unit - . 4: Entrepreneurship in Start-ups	12
Meaning and significance of Start-ups; Start-ups v/s Entrepreneur; economic contribution of Start-ups; Unicorns- Concept and development; Growth of Start-ups and unicorn Start-ups in India; Start –ups in Institutional Scheme of GOI.	
Unit - . 5: Entrepreneurial Finance	12
Concept of Entrepreneurial Finance-Objectives, nature, scope and importance; financing Start-up- debts v/s equity services; venture capital-meaning, objectives, advantages and disadvantages; process of raising funds- raising through venture capital; mentor financing, angle financing, cloud financing, seed financing and private equity- meaning and significances.	
Skill DevelopmentActivities:	
<ol style="list-style-type: none"> 1. Visits the government and private institutions involved in entrepreneurial development activities 2. Visit the offices of Government and collect necessary for availing various benefits 3. Meet the successful entrepreneurs 	

4. Visit the offices of banks and enquire about the financial methods
5. Collect information relating to mentors and the extent of assistance
6. Visit the offices of local venture capitalists and collect forms
7. Any other activities, which are relevant to the course.

References

1. Robert Hisrich, Michael Peters and Dean Shepherd, Entrepreneurship, McGraw Hill, New Delhi
2. Poonam Gandhi, Entrepreneurship, V K Global Publications, Faridabad.
3. Sangeetta Sharma, Entrepreneurship Development, PHI, New Delhi.
4. David Holt, Entrepreneurship – New Venture Creation, Pearson Publications, New Delhi.
5. Rajeev Roy, Entrepreneurship Management, Oxford University Press, New Delhi.
6. Arya Kumar, Entrepreneurship, Pearson Publications, New Delhi.
7. Bamford and Garry Bruton, Entrepreneurship – A Small Business Approach, McGraw Hill Publications, New Delhi
8. Donald Kuratko and Richard Hodgetts, Entrepreneurship: Theory, Process and Practice, Cengage Publications, New Delhi MO Business
9. Chris Leach and Ronald Melicher, Entrepreneurial Finance, Cengage, New Delhi.
10. Simon Hulme and Chris Drew, Entrepreneurial Finance, Red Globe Press.

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com- DSC - 2.3: Human Resource Management

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56

04 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Understand the basic concepts of human resource management
2. Articulate various methods of human resource recruitment and selection
3. Analyse the merits and demerits of various induction and training programmes
4. Compare and contrast the HR practices in government and private sectors
5. Explain the pitfalls of neglecting HR policies in an organization

Contents	56 Hrs
Unit - . 1: Introduction	10
Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.	
Unit - . 2: Human Resource Planning:	10
Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.	
Unit - . 3: Training and Induction:	12
Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.	
Unit - . 4: Wage and Salary Administration:	12
Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.	
Unit - . 5: Performance Measurement:	12
Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit the HR offices of local industrial firms and collect various forms and documents 2. Visit the offices of government and discuss the legal influence on HR management 3. Prepare advertisement notification and conduct mock oral interviews and test 4. Visit the offices of consultants the process of recruitment 5. Collect advertisement copies appearing in media and examine the HR issues highlighted 6. Any other activities, which are relevant to the course. 	
References	

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Note: Latest edition books shall be used.

B.Com (BASIC/HONS) COMMERCE

**Title of the Course B.Com -OEC – 2.5: Financial Environment
(OEC for Non-Commerce Students of Other Disciplines)**

Credits: 03
Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.
03 Hours per week.
Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to	
<ol style="list-style-type: none"> 1. Understand the fundamental factors constituting part of financial structure 2. Learn about various financial institutions operating in an economy 3. Articulate the services offered by development financial institutions 4. Examine the influence monetary, trade, fiscal and tax policies on stock price 	
Syllabus:	Hours
Unit - . 1: Financial Environment	10
Fundamentals of Financial Environment – Meaning of Financial system and financial system constituents – assets, institutions, intermediaries, financial markets, financial regulators; linkages between financial system and economic development; development of financial system in India	
Unit - . 2: Financial Institutions	08
Meaning and types of financial institutions; Banking Institutions – meaning ,objectives, functions and significance; types of banks – commercial banks and development; public sector banks, private sectors, and foreign banks; co-operative banks and urban co-operative banks; regulation of banking – establishment and functions, regulation techniques of RBI – Monetary Policy meaning and significance – bank rate, repo and reverse repo rates; SLR and CRR, Prime Lending Rates; open market operations	
Unit - . 3: Development Financial Institutions and NBFC	08
Meaning, Need and significance of development banks – Central Government and State Financial Corporations – need and importance of SFCs; Non-Banking Financial Corporations (NBFC) – Meaning, need and significance; functions and services provided; commercial banks v/s NBFC; hire-purchase, leasing and instalment sale, mortgage backed financial services; regulation of NBFC by RBI; Growth of NBFC in India and private NBFC in India.	
Unit - . 4: Money and Stock Markets	08
Meaning and significance of money markets – instruments of money market – T-Bills and GSec; Money at Call and Short Notice; regulation of money market by RBI; Capital Market – Meaning and types of capital markets; significance; stock markets – meaning and objectives; stock exchanges in India – meaning, purpose and establishment of stock exchanges in India, BSE, NSE and OTCEI; working of BSE and NSE; SEBI-Establishment, objectives and functions of SEBI, regulation of stock exchanges and market participants	

Module 5: Financial Sector Reforms:	08
Meaning, need and significance of financial sector reforms – recommendations and action taken of Narasimham Committee, Kelkar Commission and Rajan Committee recommendations, BASEL-BIS norms I, II and III- criticisms of BASEL norms, implementation of BASEL norms, impact of basel norms on Indian banks	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect last ten year GDP rate and examine the same. 2. Collect last two years monetary policy rates of RBI and analyse the impact of the same. 3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor. 4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report. 5. Identify the recent financial sector reforms in India. 6. Any other activities, which are relevant to the course. 	
<p>References:</p> <ol style="list-style-type: none"> 1. Bharti V Pathak, Indian Financial System, Pearson Publication, New Delhi 2. M Y Khan, Indian Financial System, McGraw Hill, New Delhi 3. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi 4. Vinod Kumar, Atual Gupta and Manmeet Kaur, Financial Markets and Institutions, Taxmann’s Publications, New delhi 5. Mishkin, Eakins, Jayakumar and Pattnaik, Financial Markets and Institutions, Pearson Publications, New Delhi. 6. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill Publications, New Delhi. 7. Krishnamurthy, Financial Institutions and Markets, Pearson, New Delhi 8. Kidwell, Blackwell, Whidee and Sias, Financial Institutions, Markets and Money, Wiley, New Delhi 9. Jeff Madhura, Financial Insitutions and Markets, Pearson Publications, New Delhi 10. Fabozzi, Modigliani, Jones and Ferri, Foundations of Financial Markets and Institutions, Pearson Publications, New Delhi <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

B.Com (BASIC/HONS) COMMERCE

Title of the Course B.Com – OEC - 2.5: Investing in Stock Markets

(OEC for Non-Commerce Students of Other Disciplines)

Credits: 03

Teaching Hours: 42

Maximum Marks: 60+40 IA Marks.

03 Hours per week.

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to	
<ol style="list-style-type: none"> 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return; 2. Analyse Indian securities market; 3. Articulate the distinction between the fundamental and technical analysis 4. Explain the steps involved in opening demat accounts 5. Identify the best stocks for investment by small investors 6. State the risks involved in stock investment 	
Syllabus:	Hours
Unit - . 1: Basics of Investing	10
How, Why and What of Investing in Stock Market? meaning and types of investment – real investment and financial investment; nature, scope and motives of investment; distinction between investment, speculation and gambling; investment plan – concept, features and process of preparing investment plan; investment avenues – real assets and financial assets – bonds, debentures, preferences and equity shares; relative advantages and disadvantages.	
Unit - . 2: Indian Stock Markets s	08
Where do stocks are traded? Meaning, nature and significance of capital markets – meaning of stock exchanges and purposes; stock exchanges in India – BSE, NSE, OTCEI and RSEs; Listing of stocks; trading mechanism – stock brokers – role and classification; online and screen based trading; importance of market indices - BSE Sensex and NSE Nifty-50; sectors indices – free float methodology	
Unit - 3: Identifying Stocks and Bonds for Investment	08
How to identify investible stocks? Advice by stock analysts, friends and relatives; following strategy of big investor; factors to be considered – fundamental analysis v/s technical analysis – meaning and objectives – macro economic factors and stock analysis; identifying strength and weaknesses; industry structure and life cycles; identifying best companies for investment – sensex stocks; nifty stocks, etc company analysis – financial ratios and market related ratios; book value v/s market value – undervalued and overvalued stocks – penny stocks; types of charts and use of charts for predicting price trends;	
Unit - 4: Trading Mechanism	08

<p>How to trade in stocks and bonds? – identify brokers and opening demat account; types of orders; online market and screen based trading; order execution mechanism; rolling settlement v/s weekly settlement; block deals; functions of clearing house; use of brokers’ money for trading – margin trading and short selling; monitoring stock investment and calculation of returns; risks involved in stock investment</p>	
<p>Unit - 5: Indian Stock Market</p>	<p>08</p>
<p>meaning, objectives and types of mutual fund schemes; factors affecting choice of mutual funds; important mutual funds in India; Derivatives Trading – meaning and objectives of derivatives; types of derivatives – forwards, futures, options and swaps; trading of commodity and stock futures and options in India</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Work on the spreadsheet for doing basic calculations in finance. 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average. 4. Calculate of risk and return of stocks using price history available on NSE website. 5. Prepare equity research report-use of spreadsheets in valuation of securities, 6. Any other activities, which are relevant to the course. 	
<p>References</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, New Delhi. 2. Kevin S, Security Analysis and Portfolio Management, PHI Learning, New Delhi 3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications, New Delhi 4. Ranganathan and Madhumati, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 5. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill, New Delhi 6. Donald Fisher and Jordon, Security Analysis and Portfolio Management, Pearson Publications, New Delhi. 7. Ambika Prasad Dash, Security Analysis and Portfolio Management, Wiley Publications, New Delhi 8. Elton, Gruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi. 9. Francis Jones, Investment, Wiley Publications, New Delhi. 10. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publications, New Delhi. <p style="text-align: center;">Note: Latest edition books shall be used.</p>	

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)

<p>Learning Objectives and Outcomes:</p> <p>The course has the objective of providing the basic concepts of accounting and commerce among non commerce pupils. This would enable them to understand higher aspects of business organization. Computational and analytical accounting skills are included in the curriculum.</p>
<p>Contents</p>
<p>Unit – 1: Industry</p> <p>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.</p>
<p>Unit – 2: Service Organizations:</p> <p>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.</p>
<p>Unit – 3: Foreign Trade:</p> <p>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.</p>
<p>Unit – 4: Self-Balancing System</p> <p>Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.</p>
<p>Unit – 5: Company Accounts</p> <p>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.</p>
<p>References:</p> <ol style="list-style-type: none"> 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. 11. Tulsian, Financial Accounting, Pearson Education, New Delhi. 12. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi. 13. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi. 14. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

15. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
16. Robert Anothy, Accounting – Text and Cases, TMH, New Delhi.
17. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
18. Narayanaswamy, Financial Accounting, PHI, New Delhi.
19. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.

Note: Latest edition books shall be used.



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



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BAC Accredited
A Grade 2011

website: kud.ac.in

No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97

Date: 4/2/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಕಚೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/OS-Gen/2022-23/1488, ದಿ. 21.01.2023.

2. ಮಾನ್ಯ ಕುಲಸಚಿವರ ಆದೇಶ ದಿನಾಂಕ 4/2/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಈ ಕೆಳಗಿನ ವಿಷಯಗಳ ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

- | | |
|---|----------------------------|
| 1. Environmental Studies (Revised for 3 credits) | : 2 nd Semester |
| 2. Financial Education and Investment Awareness (For 2 credits) | : 4 th Semester |
| 3. India & Indian Constitution (For 3 credits) | : 4 th Semester |

ಮುಂದುವರೆದು, ಸದರ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಮಹಾವಿದ್ಯಾಲಯದ ಸೂಚನಾ ಫಲಕದಲ್ಲಿ ಲಗತ್ತಿಸಬೇಕೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ ಹಾಗೂ ಈ ಮೇಲಿನ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಲಗತ್ತಿಸಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

I/c 31/2/23
ಕುಲಸಚಿವರು

ಗೆ,
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಮಿಂಚಂಚೆ ಮೂಲಕ ಲಗತ್ತಿಸಲಾಗುವುದು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಡಾ. ಕಿರಣಕುಮಾರ ಬನ್ನಿಗೋಳ, ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸಂಯೋಜಕರು ಹಾಗೂ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಧರಣೋಪಕರಣಗಳಿಗೆ ಪ್ರತಿ:

1. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶನದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ರ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ರ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರಿಶಿಷ್ಟ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಸಾಮಾನ್ಯ ಆಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .

KARNATAK UNIVERSITY
SYLLABUS OF ENVIRONMENTAL STUDIES (Revised)
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) under NEP-2020
EFFECTIVE FROM 2022-2023

Total Contact Hours: 42	Course Credits: 3
No. of Teaching Hours/week: 3	Duration of ESA/Exam: 2 Hours
Formative assessment Marks: 40	Semester end assessment Marks: 60

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1. Define environmental studies and ecology with basic principles.
CO 2. To examine the natural resources and their types and utility.
CO 3. To outline the diversity and explain the conservation and its significations.
CO 4. To identify the environmental issues, types of pollutions and their impact.

Content of ENVIRONMENTAL STUDIES – AECC		42 Hours
Unit 1	<p>Chapter 1: Introduction to Environmental Studies:</p> <ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies. • Scope and importance; Concept of sustainability and sustainable development. 	2
	<p>Chapter 2: Ecosystems</p> <ul style="list-style-type: none"> • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, foodwebs and ecological succession. Case studies of the following ecosystems: <ul style="list-style-type: none"> a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) 	5
	<p>Chapter 3: Natural Resources: Renewable and Non-Renewable Resources</p> <ul style="list-style-type: none"> • Land resources and land-use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state). • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. 	7

Unit 2	<p>Chapter 4: Biodiversity and Conservation</p> <ul style="list-style-type: none"> • Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots. • India as a mega-biodiversity nation; Endangered and endemic species of India. 	7
	<ul style="list-style-type: none"> • Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. 	
	<p>Chapter 5: Environmental Pollution</p> <ul style="list-style-type: none"> • Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution. • Nuclear hazards and human health risks. • Solid waste management, Control measures of urban and industrial waste. • Pollution case studies. 	7
Unit 3	<p>Chapter 6: Environmental Policies and Practices</p> <ul style="list-style-type: none"> • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. 	7
	<p>Chapter 7: Human Communities and the Environment</p> <ul style="list-style-type: none"> • Human population growth: Impacts on environment, human health and welfare. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management: Floods, Earthquake, Cyclones and Landslides. • Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities). 	5
	<p>Chapter 8: Field work (Any two)</p> <ul style="list-style-type: none"> • Visit to an area to document environmental assets: river/forest/flora/fauna, etc. • Visit to a local polluted site- urban/Rural/Industrial/ Agricultural. • Study of common plants, insects, birds, and basic principles of identification. • Study of simple ecosystems – pond, lake and river. 	2

Reference

1. Bharucha, E. (2015). *Textbook of Environmental Studies*.
2. Carson, R. (2002). *Silent Spring*. Houghton Mifflin Harcourt.
3. Climate Change: Science and Politics. (2021). *Centre Science and Environment*, New Delhi.
4. Gadgil, M., & Guha, R. (1993). *This Fissured Land: An Ecological History of India*. Univ. of California Press.
5. Gleeson, B. and Low, N. (eds.) (1999). *Global Ethics and Environment*, London, Routledge.
6. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). *Principles of Conservation Biology*. Sunderland: Sinauer Associates.
7. McCully, P. (1996). *Rivers no more: the environmental effects of dams* (pp.29-64). Zed Books.
8. McNeill, John R. (2000). *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Nandini, N., Sunitha N., & Sucharita Tandon. (2019). *A text book on Environmental Studies (AECC)*. Sapna Book House, Bengaluru.
10. Odum, E.P., Odum, H.T. & Andrews, J. (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
11. Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). *Environmental and Pollution Science*. Academic Press.
12. Rajit Sengupta and Kiran Pandey. (2021). *State of India's Environment 2021: In Figures*. Centre Science and Environment.
13. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). *Environment*. 8th Edition. John Wiley & Sons.
14. Rosencranz, A., Divan, S., & Noble, M. L. (2001). *Environmental law and policy in India*.
15. Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*. OUP.
16. Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
17. Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
18. Wilson, E. O. (2006). *The Creation: An appeal to save life on Earth*. New York: Norton.
19. World Commission on Environment and Development. (1987). *Our Common Future*. Oxford University Press.

Details of Formative assessment (IA) for AECC theory: 40% weightage for total marks

Type of Assessment	Weightage	Duration	Commencement
Written test-1	10%(10 Marks)	1 hr	8th Week
Written test-2	10%(10 Marks)	1 hr	12th Week
Seminar	10%(10 Marks)	10 minutes	--
Case study / Assignment / Field work / Projectwork/ Activity	10%(10 Marks)	-----	--
Total	40%(40 marks) of the maximum marks allotted for the paper		

Pattern of Semester end examination:

Semester end exam for 60 marks with MCQ type for 60 questions. Each question carries 1 mark.

Duration of exam: 2 hours

Note to the teachers:

This module consists of 3 units, covering 42 hours of classroom based and field work intended to create awareness, enhance knowledge, develop skills and attitudes necessary to understand the Environment in its totality and enables students to participate proactively for the cause of the environment.

1. Environmental Studies (AECC) is made compulsory core module syllabus framed by UGC for all the Indian Universities/Colleges as per the directions given by the Honorable Supreme Court, which believed that, conservation of environment should be a national way of life and to be included into the education process. As suggested by NEP-2020 State Level Environmental Science Subject Expert Committee, Chairpersons of Board of Studies, Board of Examiners and subject experts it is proposed to implement **mandatorily**.
2. **Qualifications to teach Environmental Studies (AECC):** A candidate with minimum qualifications of M.Sc. in Environmental Science subject is eligible to teach Environmental Studies (AECC) at the under graduate level at all Universities, Deemed to be Universities, Autonomous Institutions, Government, Aided and Private Colleges. Preference be given to candidates with UGC-NET/K-SET/Ph.D. in Environmental Science.

However, when such candidates are not available, teachers of the subjects listed below are to be preferred to teach **ENVIRONMENTAL STUDIES – AECC** paper in the following order:

a. Biological Sciences:

Botany/Zoology/Microbiology/Biotechnology/Life Sciences

b. Chemical Sciences and Earth Sciences:

Chemistry/Geology/Earth Sciences

The teachers **NOT ELIGIBLE** to teach Environmental Studies (AECC) paper are - Humanities (Economics, Geography, History, Sociology, Political Science, Rural Development, Philosophy and others), Commerce, Management, English & others languages, Communication, Performing Arts, Fine Arts, Social work, Women Studies, Psychology, Home Science, Fashion Technology, Travel & Tourism and other similar subjects



KARNATAK UNIVERSITY, DHARWAD
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 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
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website: kud.ac.in

No.KU/Aca(S&T)/RPH-394A/2021-22/1155

Date: 29 OCT 2021

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ | ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್
 NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 260 ಯುಎಸ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 19.08.2021
3. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/18 ದಿ:21.08.2021.
4. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂ ಇಡಿ 260 ಯುಎಸ್ಇ 2019(ಭಾಗ-1),ಸಂಗಳೂರು ದಿ. 15.9.2021.
5. ಎಲ್ಲ ಅಭ್ಯಾಸನೀತ ಮಂಡಳಿ ಸಭೆಗಳ ನಡವಳಿಗಳು
6. ಎಲ್ಲ ನಿಷಾಯದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ: 24.09-2021.
7. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 28.9.2021.
8. ಈ ಕಚೇರಿ ಸುತ್ತೋಲೆ ಸಂ.No. KU/Aca(S&T)/RPH-394A/2021-22/954 ದಿ:30.09.2021.
9. ಎಲ್ಲ ನಿಷಾಯದ ಡೀನರು / ಸಂಪನ್ಮೂಲ ತಜ್ಞರ ಸಭೆ ದಿನಾಂಕ 21.10.2021.
10. ಎಲ್ಲ ಸ್ನಾತಕ ಅಭ್ಯಾಸನೀತ ಮಂಡಳಿ ಅಧ್ಯಕ್ಷರುಗಳ ಸಭೆ ದಿನಾಂಕ 22.10.2021.
11. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 01 ದಿನಾಂಕ: 27.10.2021.
12. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 29-10-2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) & BBA ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ | ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಈಗಾಗಲೇ ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಮುಂದೆ ದಿನಾಂಕ 04.10.2021 ವರೆಗೆ ಸರಕಾರವು ಕಾಲಕಾಲಕ್ಕೆ ನೀಡಿದ ನಿರ್ದೇಶನಗಳನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ದಿನಾಂಕ 27.10.2021 ರಂದು ಜರುಗಿದ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆದು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಛತ್ರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕ.ವಿ.ವಿ. ಆದೇಶದ/ಸಂಲಗ್ನ ಪುಟಾವಿಷಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

(Signature) 29/10/21
 ಕುಲಸಚಿವರು.

ಆಡಳಿತ ಮೇಲಿನಂತೆ

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ಯಾನ್ಶಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಪುಟಾವಿಷಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಛತ್ರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಪುಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

**04 - Year B.A./B.Music/B.VA / B.Sc. Hotel
Management/ BTTM/ BSW
(Hons.) Program**

AECC SYLLABUS

Subject: Hindi

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM I & II

AS PER N E P - 2020

Karnatak University, Dharwad

Four Years Under Graduate Program in Hindi for B.A./B.Music/ B.VA / B.Sc. Hotel Management/ BTTM./ BSW (Hons.)

Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
Details of the other Semesters will be given later									

Student shall choose two AECC, out of which Kannada as AECC is mandatory.

Name of Course (Subject): Hindi

B.A./B.Music/ B.VA / B.Sc. Hotel Management/ BTTM /BSW

Semester – I

Subject: Hindi

Ability Enhancement Compulsory Course (AECC)

AECC-1

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-01	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the AECC : Short Story & Grammar

Course Outcome (CO):

After completion of course -1, students will be able to:

CO 1 : भाषायी क्षमता का निर्माण होगा।

CO 2 : भाषायी शुद्धता के प्रति सजगता निर्माण होगी

CO 3 : कहानी के पठन पाठन में रुचि उत्पन्न होगी।

CO 4 : कहानी लेखन की क्षमता उत्पन्न होगी

CO 5 : कल्पना और स्मरण शक्ति का विकास करना

Syllabus- AECC 1: Title- Hindi Kahaniya	Total Hrs: 42
Unit-I	14 hrs
कफन-प्रेमचंद, ममता-जयशंकर प्रासाद, ताई-विश्वंभरनाथ कौशिक, हार की जीत-सुदर्शन, कच्चे धागे-उषा प्रियंवदा.	
Unit-II	14 hrs
पत्नी- जैनेंद्र कुमार, आदमी का बच्चा-यशपाल. बैल की बिक्री- सियारामशरण। गुप्त, मैं हार गई-मन्नु भण्डारी,पहाड-निर्मल वर्मा.	
Unit-III	14 hrs
शब्द भेद- विकारी शब्द : संज्ञा, सर्वनाम, विशेषण, लिंग, वचन अविकारी : क्रिया विशेषण, संबंध बोधक, समुच्चय बोधक, विस्मयादि बोधक आदि	

Books recommended.

1. कहानी पुष्प
सं. डॉ. शालिवाहन बी. कोल्लुरे त
अमन प्रकाशन, कानपुर
2. हिन्दी व्याकरण (शब्द भेद)

Semester – II

Subject: Hindi
Ability Enhancement Compulsory Course (AECC)

AECC-2

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-02	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the Course : Novel & Functional Hindi

Course Outcome (CO):

After completion of course, students will be able to:

CO 1 : भाषा के प्रयोजनमूलक स्वरूप को समझ पायेंगे।

CO 2: हिंदी के व्यावहारिक स्वरूप को समझ पायेंगे

CO 3 : रचनात्मकता में रुचि निर्माण होगी

Syllabus- AECC- 2: Title- DeekShant Upanyas Aur Prayojanmulak Hindi	Total Hrs: 42
Unit-I	14 hrs
सूर्यबाला का जीवन परिचय तथा दीक्षांत की संक्षिप्त कथावस्तु, उपन्यास वाचन ।	
Unit-II	14 hrs
दीक्षांत उपन्यास का तात्विक विवेचन : कथावस्तु, पात्र और चरित्र चित्रण, कथोपकथन, देशकाल वातावरण, भाषा शैली एवं उद्देश्य	
Unit-III	14 hrs
प्रयोजनमूलक हिन्दी : प्रयोजनमूलक हिंदी की अवधारणा-स्वरूप और क्षेत्र का महत्व, डाक, तार विभाग, रेल-विभाग, हवाई अड्डे की हिंदी, बैंक में हिंदी आकाशवाणी दूरदर्शन हिंदी आदि।	

Books recommended.

1. दीक्षांत (उपन्यास)

-सूर्यबाला

अमन प्रकाशन, कानपुर

2. प्रयोजनमूलक हिन्दी



KARNATAK UNIVERSITY, DHARWAD

04 - Year B.Sc./B.C.A./ B.Sc.(Pulp & Paper)

**B.A.S.L.P
(Hons.) Program**

AECC SYLLABUS

Subject: Hindi

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM I & II

AS PER NEP - 2020

Karnatak University, Dharwad.
Four Years Under Graduate Program in Hindi for
B.Sc./B.C.A./ B.Sc.(Pulp & Paper) B.A.S.L.P (Hons.)

Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
Details of the other Semesters will be given later									

Student shall choose two AECC, out of which Kannada as AECC is mandatory.

Name of Course (Subject): Hindi

B.Sc./B.C.A./ B.Sc.(Pulp & Paper) B.A.S.L.P (Hons.)

Semester – I

Subject: Hindi

Ability Enhancement Compulsory Course (AECC)

AECC-1

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-01	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the AECC : Short Story & Grammar

Course Outcome (CO):

After completion of course -1, students will be able to:

- CO 1 गद्य के तत्वों के आधार पर निबंध रचने की क्षमता प्राप्त करने का प्रयास होता है।
- CO 2 छात्रों में पढ़ने की आदत का विकास होता है।
- CO 3 वाचन कौशल, लेखन कौशल एवं वक्तृत्व कौशल प्राप्त कर सकते हैं।
- CO 4 व्याकरण से संबंधित सही जानकारी प्राप्त कर सकते हैं

Syllabus- AECC 1: Title- Kahani Sahity Aur Vyakarn	Total Hrs: 42
Unit-I	14 hrs
लॉकडौन, कोरोना सप्तपदी, घर बेचना है, पवित्र कार्य, कोरोना महिमा	
Unit-II	14 hrs
माता विमाता, मुक्ति, कन्हैया, मास्क, वसीयत नामा	
Unit-III	14 hrs
शब्द भेद- विकारी शब्द : संज्ञा, सर्वनाम, विशेषण, लिंग, वचन अविकारी : क्रिया विशेषण, संबंध बोधक, समुच्चय बोधक, विस्मयादि बोधक आदि।	

Books recommended.

1. लॉकडौन- धन्यकुमार बिराजदार, भारतीय ज्ञानपीठ प्रकाशन, नई दिल्ली
2. हिन्दी व्याकरण (शब्द भेद)

B.Sc./B.C.A./ B.Sc.(Pulp & Paper) B.A.S.L.P (Hons.)

. Semester – II

Subject: Hindi

Ability Enhancement Compulsory Course (AECC)

AECC-2

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-02	AECC	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the Course : Modern Poetry & Translation

Course Outcome (CO):

After completion of course, students will be able to:

1. अनुवाद की सैद्धान्तिक समझ विकसित होगी
2. अनुवाद के क्षेत्रों की समझ विकसित होगी
3. अनुवाद जगत के विश्लेषण की क्षमता निर्माण होगी
4. अनुवाद के व्यावहारिक ज्ञान में वृद्धि होगी।
5. अनुवाद की उपयोगिता को समझ पायेंगे
6. ज्ञान के विभिन्न क्षेत्रों में अनुवाद करने कुशल होंगे

Syllabus- AECC- 2: Title- Adhunik Kavya Aur Anuvad	Total Hrs: 42
Unit-I	14 hrs
कैकेयी का अनुताप-मैथलीशरण गुप्त, हमारा प्यारा भारत वर्ष-जयशंकर प्रसाद, मैं नहीं चाहता चिर सुख-सुमित्रानंदन पन्त, जीवन संदेश-रामनरेश त्रिपाठी, मेरा नया बचपन- सुभद्राकुमारी चौव्हाण	
Unit-II	14 hrs
जनतंत्र का जन्म-रामधारी सिंह दिनकर, वरदान माँगूंगा नहीं-शिवमंगल सुमन, प्रेत का बयान-नागार्जुन, धानों के गीत-केदारनाथ सिंह.	
Unit-III	14 hrs
अनुवाद- कन्नड और अंग्रेजी से हिन्दी में अनुवाद	

Books recommended.

1 आधुनिक काव्य कौमुदी

सं : डॉ. बालचंद्र तोंडिहाल

भास्कर प्रकाशन, हुबली



KARNATAK UNIVERSITY, DHARWAD

**04 – Year B.Com./ B.Com (cs) / B.B.A. & Any
others Programme
(Hons.) Program**

AECC SYLLABUS

Subject: Hindi

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM I & II

AS PER N E P - 2020

Karnatak University, Dharwad

Four Years Under Graduate Program in Hindi for .Com./ B.Com (cs) / B.B.A. & Any others
Programme Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
I	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
II	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
Details of the other Semesters will be given later									

Student shall choose two AECC, out of which Kannada as AECC is mandatory.

Name of Course (Subject): Hindi

.Com./ B.Com (cs) / B.B.A. & Any others Programme Semester – I

Subject: Hindi

Ability Enhancement Compulsory Course (AECC)

AECC-1

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-01	AECC	Theory	03	04	42 hrs	2hrs	40	60	100

Title of the AECC : Pros & Commercial Essay

Course Outcome (CO):

After completion of course -1, students will be able to:

- CO 1 हिंदी गद्य की विभिन्न विधाओं से परिचित होंगे।
 CO 2 गद्य के अध्ययन से रचनात्मक लेखन में रुचि उत्पन्न होगी।
 CO 3 हिंदी व्याकरण के अध्ययन से हिंदी भाषा के शुद्ध स्वरूप को समझेंगे
 CO 4 भाषा कौशल का विकास होगा।
 CO 5 सही जानकारी प्राप्त कर सकते हैं

Syllabus- AECC 1: Title- Gadypravah Aur Vanijya nibandh	Total Hrs: 42
Unit-I	14 hrs
जिहाद-प्रेमचंद, योग्यता और व्यवसाय-माधव राव सप्रे, भोर का तारा-जगदीशचंद्र माथुर, मैं धोबी हूँ- शिवपूजन सहाय.	
Unit-II	14 hrs
शरणदाता-अज्ञेय, रजिया-रामवृक्ष बेनीपुरी, नया साल-अमृत राय, कर्नाटक के कबीर-संत शरीफ़-बालचंद्र तोंडिहाल आदि	
Unit-III	14 hrs
वाणिज्य निबंध-बैंक, बीमा निगम, लघु तथा कुटीर उद्योग, वस्तु एवं सेवा कर, विज्ञापन, आयात और निर्यात	

Books recommended.

- 1 गद्य प्रवाह, सं : डॉ. बालचंद्र तोंडिहाल, भास्कर प्रकाशन, हुबली
2. वाणिज्य निबंध

B.Com./ B.Com (cs) / B.B.A. & Any others Programme.

Semester – II

Subject: Hindi

Ability Enhancement Compulsory Course (AECC)

AECC-2

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-02	AECC	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the Course : Poetry & Business Letter

Course Outcome (CO):

After completion of course, students will be able to:

1. हिंदी कहानी के स्वरूप को समझने की योग्यता निर्माण होगी
2. कहानी लेखन और पठन में रुचि निर्माण होगी।

Syllabus- AECC- 2: Title- Kavya kunj Aur Vanijya patrachar	Total Hrs: 42
Unit-I	14 hrs
अभी न होगा मेरा अंत, गहन है यह अंधकार-निराला नीर भरी दुख की बदली-महादेवी वर्मा मधुशाला, तूने क्या सपना देखा है?-हरिवंशराय बच्चन	
Unit-II	14 hrs
गीत अगीत, हमारे कृषक-रामधारी सिंह दिनकर कालिदास, अकाल और उसके बाद-नागार्जुन यह दीप अकेला-अज्ञेय	
Unit-III	14 hrs
वाणिज्य पत्राचार- एजेन्सी माँग पत्र, शिकायत पत्र, आवेदन पत्र, बचत खाता खोलने का पत्र, निविदा पत्र आदि।	

Books recommended.

books 1 काव्य कुंज और वाणिज्य पत्राचार

सं : डॉ. प्रेमचंद चौहान, डॉ. अनुराधा

अमन प्रकाशन, कानपुर

2 वाणिज्य पत्राचार

Details of Formative assessment (IA) for DSCC/OEC/SEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration
Written test-1	10%	1 hr
Written test-2	10%	1 hr
Seminar	10%	10 minutes
Case study / Assignment / Field work / Project work/ Activity	10%	-----
Total	40% of the maximum marks allotted for the paper	

**Faculty of Arts (Languages)
04 - Year UG Honors programme:2021-22**

**GENERAL PATTERN OF THEORY QUESTION PAPER FOR DSCC/ OEC
(60 marks for semester end Examination with 2 hrs duration)**

Part-A

1. Question number 1-06 carries 2 marks each. Answer any 05 questions : 10marks

Part-B

2. Question number 07- 11 carries 05Marks each. Answer any 04 questions : 20 marks

Part-C

3. Question number 12-15 carries 10 Marks each. Answer any 03 questions : 30 marks

(Minimum 1 question from each unit and 10 marks question may have sub questions for 7+3 or 6+4 or 5+5 if necessary)

Total: 60 Marks

Note: Proportionate weight age shall be given to each unit based on number of hours prescribed.





KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾವಿಭಾಗ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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ಫಾಕ್ಸ್ ನಂ: ಧಾರವಾಡ - 580003

KUC Accredited
B Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/JS/MGR(Gen)/2023-24/59

Date: 04/09/2023

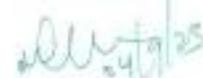
ಆಧಿಸೂಚನೆ

ವಿಷಯ: 2023-24ರೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳಿಗೆ 5 ಮತ್ತು 6ನೇ ಸೆಮಿಸ್ಟರ್
NEP-2020 ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ
ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 104 ಯುಎಸ್ಇ 2023, ದಿ: 20.07.2023.
2. ವಿದ್ಯಾವಿಭಾಗದ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 7, ದಿ: 31.08.2023.
3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 04/09/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2023-24ರೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಆಯ್ಕೆಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music) /BVA / BTM / BSW/ B.Sc./B.Sc. Pulp &
Paper Science/ B.Sc. (HM) / BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) / BBA & BA ILRD ಸ್ನಾತಕ ಪದವಿಗಳ 5
ಮತ್ತು 6ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020ರ ಮುಂದುವರೆದ ಭಾಗವಾಗಿ ವಿದ್ಯಾವಿಭಾಗದ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ
ಕರ್ನಾಟಕ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಛಪಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ.
ಅಂತರ್ಜಾಲದಿಂದ ದೌರ್ವೇದನದ ಮಾಹಿತಿಕ್ಕಿಲ್ಲದ ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಕೋರ್ಸರ ಗಮನಕ್ಕೆ
ತಂದು ಆದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತಿಗಾಗಿ ಕ.ವಿ.ವಿ. ಅಧೀನದ/ಸಂಬಂಧಿಸಿದ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ
ಸೂಚಿಸಲಾಗಿದೆ.

ಆಡಳಿತ ಮೇಲ್ವಿಚಾರಣೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಿನೆಣೆ ಮೂಲಕ ದತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರ / ಗೌಪ್ಯ / ಕ.ವಿ.ವಿ. / ವಿದ್ಯಾವಿಭಾಗ (ಪಿ.ಬಿ.ಪಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಇತರಣು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

B.Com

SYLLABUS

With Effect from 2023-24

DISCIPLINE SPECIFIC CORE COURSE (DSCC) FOR SEM V & VI,

SKILL ENHANCEMENT COURSE (SEC) FOR SEM V

AS PER NEP-2020

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com V Semester

Sl No.	Course Code	Title of the Course	Category of Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
36	025COM011	Cost Accounting – Principles and Practice – I	DSC	4+0+0	60	40	100	4
37	025COM012	Income Tax Law & Practice – I	DSC	4+0+0	60	40	100	4
38	025COM013	Principles and Practice of Auditing	DSC	4+0+0	60	40	100	4
39	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
40	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
41	025COM0101	Goods and Services Tax –Law & Practice	Vocational -1	3+0+0	60	40	100	3
42	025COM0061	Employability Skills in Commerce	SEC-SB	2+0+2	60	40	100	3
Total					420	280	700	24

Discipline Specific Elective Groups DSE (V Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	025COM021	Principles of Foreign Exchange Management	025COM023	Retail Marketing Management	025COM025	Banking Law and Practice	025COM027	Business Statistics – I	025COM029	Basics of Business Analytics
2	025COM022	Accounting Standards	025COM024	Human Resource Development	025COM026	Insurance Law and Practice	025COM028	Business Statistics – II	025COM020	Marketing Analytics

Note: Student should opt any one of the groups given above in 5th semester. The same group should be continued in 6th semester.

Karnatak University, Dharwad

Course Content

Semester: **B.Com V Semester:DSC**

Course Code 025C0M011

Course Title: Cost Accounting – I	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course):

1. Understand the concepts of cost accounting and compare with the financial accounting
2. Explain the applicability of cost accounting methods in various industries
3. Prepare the cost-sheet of a given manufacturing unit or service enterprise
4. Identify the various cost elements that go in making up a unit of product or service.
5. Explain the various kinds of direct and indirect materials needed to produce a tangible product
6. Identify the cost elements of employees in manufacturing a product or rendering a service.
7. Distinguish between various elements of overhead cost and their allocation, apportionment

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56 Hrs
Unit – 1	
Introduction to Cost Accounting: Meaning and definition, scope and uses of cost accounting, functions and significance of cost accounting; Relationship between financial accounting and cost accounting; cost accounting v/s costing; cost v/s price; role of cost accounting in managerial decision making; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; Installation of cost accounting system; limitations of cost accounting	08
Unit – 2	
Classification of Costs: Concept of cost; economist concept of cost –opportunity cost; cost v/s costing; cost classification - methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet; Unit and Output Costing –meaning, features, merits and applicability, preparation of cost sheet	12
Unit – 3	
Accounting for Material Cost: Material Cost– Meaning of material – direct and indirect material; material cost and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations and calculation of effective cost of purchase, treatment of trade discount, transportation and defectives; ; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis, VED analysis.	12
Unit – 4	
Accounting for Labour Cost: Meaning of Labour – direct and indirect labour; meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans - Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans – meaning, features and types; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.	12
Unit – 5	
Accounting for Overhead: Meaning of Overhead-Overhead Cost Control – meaning and significance, classification of overheads – nature, elements, functions, identifiability, behavior, etc; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rates; actual rate v/s predetermined; methods of absorption– material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads.	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill Publications, New Delhi

References

1. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Visit local industrial unit to observe manufacturing process, storage, packing, payroll payments etc
2. Collect various cost elements for calculating the cost per unit
3. Collect the pay roll payments method used in the industrial visited
4. Observe and collect the method of material codification, segregation, storage and issue to the production
5. Visit the industrial unit gates relating the recording of time of entry, exit and computing the total time spent in the factory

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code: 025C0M012

Course Title: Income Tax Law and Practice-I	Course Credits: 04
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the various concepts of Income tax law
2. Understand the classification of heads of income used for tax
3. Explain the distinction between tax free and taxable income
4. Describe the distinction between allowances, rebates and deductions allowed
5. Compute the income of individuals as per the provisions of law
6. Compute the income from house property and other heads
7. Understand the treatment of business incomes and expenses under the law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assesses, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary)	08
Unit – 2	
Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, residential status and incidence of tax; practical problems.	12
Unit – 3	
Income from Salary: Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems.	12
Unit – 4	
Income from House Property: Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.	12
Unit – 5	
Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.	12
Unit – 6	

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of the Income Tax Department and collect various tax returns used by various assesses
2. Visit the office of the local tax consultants and discuss with them tax returns
3. Compute the income details of teachers of your educational institution and compute the total tax liability
4. Visit the bank branch nearest to your college/home and collect various forms and documents
5. Assuming a hypothetical loan amount for residential purpose, compute the EMI
6. Help a person taking bank loan by filling various documents

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code 025C0M013

Course Title: Principles and Practice of Auditing	Course Credits: 04
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of auditing and its comparison with accounting
2. Explain the value of auditing in detecting accounting frauds and errors
3. Examine the process of auditing a business enterprise
4. Explain the value and relevance of internal auditing
5. Verify the books of registers with vouchers created for recording
6. Perform of internal audit of assets, incomes, expense, etc vouchers

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction to Auditing: Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.	08
Unit – 2	
Auditing and Assurance Standards: Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.	12
Unit – 3	
Internal Control and Audit: Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.	12
Unit – 4	
Vouchers and Verification: Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.	12
Unit – 5	
Audit Report: Meaning, nature, scope and importance of auditor’s report; types of auditor’s report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.	12
Unit – 6	

Text Books

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand, New Delhi
3. T R Sharma, Auditing, Sahitya Bhawan Publications, Agra
4. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
5. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
6. Ashok Sharma, Auditing, FK Publications, New Delhi.

References

1. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
2. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
3. Kurt Pany, Auditing, TMH, New Delhi.
4. Minaxi Rachcha, Siddeshwar Gadade and Rachcha, Introduction to Auditing, Vikas Publications
5. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

Pedagogy

1. Visit the offices of local chartered accountants and discuss with the concept of auditing
2. Collect details of various registers and books maintained by the local business unit with which you are familiar
3. Discuss with the auditor of a select bank branch the process of vouching and verification
4. Observe the audit programme in any office where audit programme is in progress
5. Discuss with the local chartered accountants the process of drafting the audit programme
6. Examine the contents of previous audit report of local familiar business unit

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com V Semester :DSE- Group-A

COURSE CODE: 025COM021

Course Title: Principles of Foreign Exchange Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the purpose of foreign exchange and the process of conversion
2. Identify the mechanism of the working of foreign exchange market
3. Compute various exchange rates of domestic and foreign currencies
4. Explain the theoretical justification for the value of foreign exchange currencies
5. Identify various risks involved in foreign exchange transactions
6. Evaluate the internal and external methods of handling risks in forex markets

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
Introduction: Meaning of foreign exchange (Forex), forex transactions and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – wholesale or inter-bank market and retail or client market; international banks, bank customers, non-bank dealers, FX brokers and central banks; settlement of forex transactions – correspondent banking relationship – types of accounts – Nostro, Vostro and Loro Accounts	08
Unit – 2	
Forex Markets and Rate: – Spot Market – meaning and quotations – direct and indirect quotes; European and American terms; bid-ask spread; forward market – meaning and quote; premium or discount on forward trade; cross exchange rate; triangular arbitrage transactions(problems relating thereto)	10
Unit – 3	
Exchange Rate Determination: Theories – Purchasing Power Parity Theory (PPP) – meaning, assumptions and rte determination; Interest Rate Parity Theory (IRP) – meaning, assumptions and rate determination; Fisher’s Effect and International Fisher Effect; Forecasting Exchange Rates - - forecasting techniques – efficient market approach, fundamental approach and technical approach; factors determining exchange rates; fixed, floating, crawling rates, etc., (problems relating thereto)	08
Unit – 4	
Forex Risk Management – I: Meaning of f o r e x risk or exposure; types of exposures – transaction, translation and economic exposures; methods of handling forex risk - internal and external techniques; internal -currency of invoicing, leading and lagging; netting – meaning and types; reinvoicing centre (simple problems) and External Techniques (Theory only) – forward and futures contracts, options and swap markets .	10
Unit – 5	
Forex Risk Management – II: Translation Exposure – Meaning and significance; translation methods – current and non-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement.	09

Text Books

1. Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.

References

1. P K Jain and Surender Yadav, International Financial Management, Macmillan, Delhi
2. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
3. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
4. Bhole, International Financial Management, TMH, New Delhi.
5. Madhu Vij, International Financial Management, TMH, New Delhi.

Pedagogy

1. Visit the office of commercial banks and note down the exchange rates between various currencies
2. Prepare a statement showing the dollar value in rupee terms and observe increase or decrease in currency rate
3. Identify the distinction between the devaluation of currencies and appreciation
4. Discuss the local business entity engaged in foreign transactions on currencies
5. Identify from local businesses the process of preparing international invoices

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE-Group-A**

COURSE CODE: 025COM022

Course Title: Indian Accounting Standards	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of accounting standards
2. Explain the difference between accounting principles and accounting standards
3. Explain the process of developing accounting standards in India and outside
4. Identify accounting standards as applicable separately to various financial statements
5. Compare Indian accounting standards with the IFRS
6. Examine the necessity and relevance of converging with IFRS

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Indian Accounting Standards: Meaning, features and significance of accounting standards – accounting Principles v/s Accounting Standards; Process of Development of Accounting Standards ; Set up of Accounting Standards Board – Composition and functions of ASB; Exposure Draft, Review and Issue of AS by Council; types of ASs notified by ICAI and Government of India;	08
Unit – 2	
Preparation of Financial Statements (Ind AS 1) Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash /flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.	10
Unit – 3	
Provision under Accounting Standard for Items Appear in Financial Statements. Property, Plant and Equipment (Ind AS 16) - Intangible assets (Ind AS 38) - Impairment of assets (Ind AS 36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS 23) – Investment Property (Ind AS – 40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards.Simple Problems on the above standards.	08
Unit – 4	
Provisions under Accounting Standards for Items that do not Appear in Financial Statements. Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind As -34)	10
Unit – 5	
Consolidated Financial Statement (Ind AS 110) Meaning and Definition- Holding Company and Subsidiary Company, Steps inPreparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	09

Text Books

1. D.S. Rawat students guide to accounting standards by Taxmann Publication.

2. B D Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS) 7th Edition 2022 by, Taxmann Publications.
3. Parveen Sharma and Kapileshwar Bhalla, Ind As Ready Reckoner 1st Edition July 2023 by Commercial Law Publishers (India) Pvt. Ltd.
4. Taxmann, New Accounting Standards (AS) by Taxmann Publication
5. T.P. Ghosh Illustrated Guide to Indian Accounting Standards By Taxmann Publication

References

1. Sri Hari, Cs Shivakumar, S Shwetha Indian Accounting Standards & IFRS, Skyward Publishers
2. S Anil Kumar, V Rajesh Kumar, B Mariyappa Indian Accounting Standards & IFRS Himalaya Publishing House
3. Asish K Bhattacharyya Practices Comparisons & Interpretations Indian Accounting Standards, Mcgraw Hill Education
4. Jagadish Raiyani, Gaurav Lodha International Financial Reporting Standards & Indian Accounting practices, New Century Publications.
5. Kees Camfferman Aiming for Global Accounting Standards, OUP Oxford Publisher

Pedagogy

1. Visit te offices of local CA's and discuss the utility of accounting standards
2. Collect annual reports of companies and identify various accounting standards
3. Segregate accounting standards relevant for various financial statements
4. Collect annual reports of service enterprises and identify applicable accounting standards
5. Visit the website of ICIA and note down accounting standards issued so far.
6. Compute inventory valuation as per standard by visiting local manufacturing units.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE- Group-B**

COURSE CODE: 025COM023

Course Title: Retail Marketing Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of retail marketing in India
2. Compare the features of retail Marketing with urban marketing methods
3. Explain the unique features of retail marketing
4. Identify challenges involved in designing products for retail marketing
5. List out special pricing mechanism to be used for retail marketing
6. Identify the differences between urban packing and rural packing systems

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Introduction and Perspectives on Retailing Introduction – Meaning – Characteristics - Emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective - role of retailing - trends in retailing – FDIin Retail - Problems of Indian Retailing - Current Scenario.	08
Unit – 2	
Theories and Strategies of Retail Planning Introduction - Wheel of retailing - The Retail Accordion - Strategy - Financial Strategy - Site & Locations (Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research and Techniques, Objectives of Good store Design.) – Human Resource Management in retailing - Information Systems and supply chain management & Logistics in retail.	10
Unit – 3	
Store Management and Visual Merchandising Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centres, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails -Store Layout, Design: Types of Layouts. Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying systems –Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser.	08
Unit – 4	
Retail Pricing Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies.	10
Unit – 5	
Emerging trends in Retail Industry Artificial intelligence in retailing – Shopping with AR - Hyperlocal in retailing - Product customization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Google Shopping.	09

Text Books

1. T. Srinavasa Rao Retail Marketing , Global Vision Publishing House.
2. Sinha, Piyush Kumar &Uniyal (2010), Managing Retailing, Oxford University Press.
3. Chetan Bajaj, Retail Management, Oxford University press.
4. Levy &Weitz (2012), Retail Management, TMH, 8th Edition
5. P Madhusoodanan Pillai, B Vijayachandran Pillai Retail Marketing, Sonali Publications.

References

1. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition.
2. A. J. Lamba, The Art of Retailing, McGraw Hill.
3. Swapna Pradhan (2012), Retailing Management, TMH,
4. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.
5. Margaret Bruce, Christopher Moore, Grete Birtwistle International Retail Marketing: a Case Study Approach T and F India.

Pedagogy

1. Visit local retail marketing malls and observe arrangement of the store.
2. List out the number of sections in the mall and items displayed
3. Collect the list of customers visiting the mall in last one week
4. Study the payment method used by the customer
5. Learn the method of preparing the invoice.
6. Learn the method of making online payment.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V semester: DSE- Group-B**

COURSE CODE: 025C0M024

Course Title: Human Resources Development	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of HRD and its objectives
2. Distinguish between HRM and HRD
3. Understand the relevance of HRD practices in organizational development
4. Identify the activities involved in HRD Programme
5. Identify linkages between Technology and HRD practices.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction Human Resource Development – Evolution of HRD - Relationship with HRM - Human Resource Development Functions - Roles and Competencies of HRD Professionals - Challenges to Organization and HRD professionals – Employee Behaviour – External and Internal Influence – Motivation as Internal Influence – Learning and HRD – Learning Strategies and Styles	08
Unit – 2	
Frame work of Human Resource Development Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - TGroups - Transactional Analysis.	10
Unit – 3	
Evaluating HRD Programs Introduction Evaluating HRD programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.	08
Unit – 4	
Management Development Introduction - Management Development - Employee counselling and wellness services – Counselling as an HRD Activity - Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.	10
Unit – 5	
HR Performance Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.	08

Text Books

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook For Developing Competency Based Training Programmes, Prentice-Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.

References

1. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
2. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
3. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
4. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
5. Rao, T.V: HRD Audit, Sage Publications, New Delhi.

Pedagogy

1. Visit branches of Commercial banks and discuss with employees about HRD practices
2. Visit manufacturing organizations in your area and note down the HRD practices
3. Compare and contrast the HRD practices in Service and manufacturing originations
4. List out the methods of recruitment and training methods employed in local unit with which your familiar
5. Study the performance appraisal techniques used in local business unit
6. Prepare questionnaire to collect opinions of employees in industrial unit in area

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE: 025COM025

Course Title: BANKING LAW AND PRACTICE	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Banking entity and types of Banking undertakings
2. Explain the primary and secondary functions of banking organization
3. Explain various types of deposit accounts and loan accounts available to customers
4. Understand the process of opening a bank account and KYC norms
5. Help in spreading the banking habits across poorer sections of the society.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Indian Banking System – Evolution, types of Banks – commercial banks, co- operative banks, etc; Regulatory Framework – need and significance; functions and powers of RBI; tools of monetary policy; regulatory restrictions on lending; RBI Act, 1934 and Banking Regulation Act, 1949.	08
Unit – 2	
Banking Operations: preparation of vouchers, cash receipts and payment entries, clearing inward and outward entries, transfer debit and credit entries; KYC documents; types of accounts – Fixed, current and Savings bank accounts; scrutiny of loan applications; documents, allowing drawls, and accounting entries; IT in Banking - overview of banking services and IT related risks and controls; core banking	10
Unit – 3	
Payment and collection of cheques and other negotiable instruments; duties of paying and collecting banks; endorsements; forged instruments; bouncing of cheques and implications; return of cheques; case laws relating to paying and collecting bankers; liabilities of paying banker payment in due course and in good faith; statutory protection to collecting banks;	08
Unit – 4	
Loans and Advances: types of borrowers and types of credit facilities; cash credit, overdraft and demand loan, term loans, bill finance; securities for bankers loans – lien, pledge, hypothecation, mortgage, set-off, indemnities and guarantees, bill discounting, letter of credit, commercial papers, etc., types of documents – procedure and stamping.	10
Unit – 5	
Interest and Annuities –calculation of simple and compound interest, EMIs, fixed and floating interest rates; calculation of annuities; YTM – concept and significance facility.	09

Text Books

1. Study Material on Banking Law and Practice of ICSI, New Delhi.
2. P N Varshney, Banking Law and Practice, Sultan Chand & Sons ,NewDelhi.
3. M LTannan, Banking Law and Practice in India, Thacker, NewDelhi.
4. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
5. N Kumar and Mittal,Banking Law and Practice, Anmol Publications, NewDelhi.

References

1. Sukhivinder Mishra, Banking Law and Practice, S Chand &Co, NewDelhi.
2. Gomez Clifford, Banking and Finance:Theory,Law and Practice, PHI,NewDelhi.
3. Perry ,Law and Practice Relating to Banking, Metheun &Co, London.
4. Khubchandani, Practice and Law of Banking, MacMillan, NewDelhi.
5. Lib,Laws and Practices Relating to Banking, MacMillan, NewDelhi.

Pedagogy

1. List out the number of Bank Branches in your local area and classify then into public and private sector banks
2. Visit any one of the bank branches and identify the various sections created in the branch
3. Discuss with the manager of the branch visited the nature of banking relationship between the customer and bank
4. Collect the various forms for deposit and Withdrawal prepare questionnaire to collect the opinions of bank customers relating to banking services
5. Observe in the bank the process of depositing and withdrawals
6. Study the use of technology in the bank.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE-025C0M026

Course Title: Insurance Law and Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Life insurance and identify life insurance organization
2. Understand the economic role performed by LIC of India
3. Explain the various insurance products sold by LIC
4. Understand the process of premium payment and claim settlement
5. Understand the non life insurance company in India
6. Distinguish between life and non life insurance business in India
7. Identify the process of premium payment and claim settlement in non life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction –Concept and evolution; classification of insurance contracts; IRDAI functions and powers; insurance councils; licensing functions; growth of insurance – insurance contract; insurance terminology.	08
Unit – 2	
Life Insurance – Life Insurance organization; premiums and bonuses; plans, annuities, group insurance, linked insurance plans; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; reinsurance.	10
Unit – 3	
General Insurance – Introduction – policy documents; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention	08
Unit – 4	
Marine Insurance – basic concepts; fundamental principles; underwriting; types of cover; claims, recoveries.	10
Unit – 5	
Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance.	09
Unit – 6	

Text Books

1. M N Mishra and S B Mishra, Insurance-Principles and Practice, S Chand Publishers, New Delhi.
2. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
3. Gaurav Varshney, Insurance Laws, Lexis Nexis,
4. Bharat’s Insurance Laws, Bharat Law House, New Delhi.
5. Study Material of ICSI on Insurance Law and Practice

References

1. Dexter Morse, Tackling Insurance Fraud Law And Practice, Informa Law Publisher
2. S.R. Myneni, Law of Insurance , Asia Law House Publisher
3. M N Mishra, Law Of Insurance, Central Law Agency Publisher
4. Rob Thoys , Insurance Theory And Practice, Routledge Publisher
5. Rakesh Kumar Singh, Souvik Dhar , Law Of Insurance ,Gogia Law Agency Publisher

Pedagogy

1. List out life non life insurance offices in your local area
2. Classify insurance branches into public and private sector
3. Identify life and non life policy and schemes
4. Prepare questionnaire to collect opinions of policy holders
5. Discuss with local branch managers the delay in claim settlement
6. Calculate the premium payable, surrender value and other calculations

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE – Group-D**

COURSE CODE-025COM027

Course Title: <u>Business Statistics – I</u>	Course Credits:3
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of statistical methods in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of dispersion in stock market price analysis and company performance
5. Explain the effect of Skewness and Kurtosis on stock market behavior
6. Analyze the slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, Definition, Nature, Function and Significance of Statistics; Information and Data; Processing information and use of statistical procedures; statistical variables; Qualitative and Quantitative.	08
Unit – 2	
Meaning; Necessity and methods of frequency distribution; Data Grouping, discrete and Continuous; Introduction to graphs, graphs for qualitative variable; Graphs for quantitative variable; types of graphs and diagrams, Pictograph, Bar diagram, Scatter diagram, Histogram; Pie char; Frequency curve and Frequency polygon.	10
Unit – 3	
Measures of Central Tendency: Mean, Median, Mode- Meaning, Definition; Objectives and Functions; Weighted average, Geometric mean, Harmonic mean; Merits and Demerits of Mean, Median and Mode; Mean of Two or More Means.	08
Unit – 4	
Measures of Dispersion – Meaning, Causes and effects of Dispersion; Range, coefficient of range, Quartiles – Inter quartile range and Quartile Deviation; Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of variation.	10
Unit – 5	
Skewness and Kurtosis - Meaning, Definition, Objectives, Significance of Skewness and Kurtosis; Standard Deviation; The Lorentz curve Skewness and Kurtosis; Measures of Skewness – Absolute and Relative, Coefficient of Absolute and Relative; Coefficient of Skewness; Moments and Moments-Based Measures of Skewness and Kurtosis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of central tendency and dispersion to stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze skewness and kurtosis of stock securities
5. Visit the offices of stock brokers and discuss about statistical use
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-D**

COURSE CODE: 025COM028

Course Title: <u>Business statistics – II</u>	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of correlation and regressions in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of multiple regression model in stock market price analysis and company performance
5. Explain the effect of PRF and SRF in Testing significance of statistical business data.
6. Analyze te slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Correlation – Karl Pearson’s Product Moment; Co-efficient of Correlation; Positive, Negative and Zero Correlation; Correlation through Scatter Diagrams, Interpretation of Correlation Co-efficient, Simple and Multiple correlations.	08
Unit – 2	
Introduction to Regression – Meaning, definition and significance of regression; Regression and Correlation; Scatter diagram – Regression line; Statistics v/s Deterministic relationship; Regression v/s Causation; Two variable regression – meaning and objectives.	10
Unit – 3	
Concept of Population Regression Function – Meaning of the term linear – Linearity in the variables and linearity in the parameter; Stochastic specification of PRF – Stochastic Disturbance Term – Meaning and Reasons for Disturbance Term; Sample Regression function.	08
Unit – 4	
Two Variable Regression Model – Problem of estimation – Method of ordinary least squares – Meaning and Objectives; Point estimators and Interval estimators; Classical linear regression model; Assumption underlying the method of least squares; Standard Error of least squares of estimates; Co-efficient of determination (R^2) -Meaning and Significance – explained sum of square and Residual sum of squares.	10
Unit – 5	
Two – Variable Regression: Interval estimation and hypothesis testing – Interval estimation – Confidence interval for regression co-efficient; Confidence interval for variance; Hypothesis testing; Confidence interval approach – Two sided or Two tail test; One sided or One Tail test; Hypothesis testing; the test of significance approach; Tests of significance approach – The ‘t’ test; The X^2 test; accepting and rejecting hypothesis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of correlation and regression using stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze statistical significance of factors influencing stock prices
5. Visit the offices of stock brokers and discuss about statistical methods
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: Group-E**

COURSE – 025COM029

Course Title: Basics of Business Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of Business Analytics and its significance
2. Understand DBMA and its application
3. Analyze issues in data visualization
4. Explain the concept of survival analysis and its measurement
5. Explain the concept of meta or big data and its various dimensions

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Business Analytics Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making-Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	08
Unit – 2	
Technology of Big Data Overview of DBMS, Data Warehousing: Concepts, Need, Objectives–Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-Map Reduce-Features of Map Reduce.	10
Unit – 3	
Data Scientists and Data Visualization Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists-Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources-Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation	08
Unit – 4	
Practices of Analytics Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics-Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.	10
Unit – 5	
Big Data and Emerging trends Data for Big Data-Enterprise orientation for Big data – leadership –Targets-Analysts-Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio-demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System(GO-WELL)- Emerging trends of analytics in Education, government, finance & supply chain management.	09

Text Books

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, NikBessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

References

1. Mathew, Business Analytics for Decision Making, Pearson Publication.
2. Purba Halady Rao, Business Analytics an Application Focus 3.75, PHI learning
3. Dinesh Kumar, Business Analytics the Science of Data – Driven Decision Making, Wiley Publication.
4. S. Christian Albright, Wayne L. Winston, Business Analysis Data Analysis and Decision, Cengage Publication.
5. Ramesh Sharada, Business Intelligence and Analytics: System for Decision support, Pearson Publication

Pedagogy

1. **Visit the offices of Government undertakings like LIC and observe the process of data recording**
2. **Enquire in any business organization like commercial banks the use of DBMS and its features**
3. **Hold a group discussion in your class and discuss the new concepts of business analytics**
4. **Make a presentation on business analytics by referring to any standard text books of foreign author**
5. **Hold a special lecture in your class by inviting the data analysts from any organization in your local area**
6. **Visit offices like Population Census Survey or any Government organization which deal meta data or big data**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-E**

COURSE CODE – 025COM020

Course Title: Marketing Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks:40	Summative Assessment Marks:60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of marketing analytics and explain its significance.
2. Understand slicing and dicing of marketing data with pivot tables.
3. Estimate demand curve using marketing analysis tools.
4. Understand the application of analysis in forecasting various economic variables.
5. Explain the application of analysis in understanding customers.
6. Identify the tools of analytics as employed in new product sales.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Marketing Analytics Introduction to Marketing Analytics. Slicing and dicing marketing data with Pivot Tables. Using Excel charts and functions to analyze the marketing data.	08
Unit – 2	
Application of Marketing Analytics Estimating linear and power demand curves using solver, Using Solver for price optimization and for pricing multiple products. Bundle Pricing – use of evolutionary solver to find optimal bundle pricing. Non-linear Pricing, Price Skimming and sales. Revenue Management.	10
Unit – 3	
Application of Analytics in Forecasting Simple Linear regressing & Correlation, Application of Multiple regression in forecasting. Use of Addins. Interpreting the regression outputs. Using Qualitative Independent variable in Regressions. Validation of the regressions. Forecasting for the special events. Modelling Trend and Seasonality. Ratio to Moving average forecasting method. Winters method, MAPE (Mean absolute percentage error).	08
Unit – 4	
Applications of Analytics in understanding Customers Conjoint Analysis, Logistic Regressions, Performing Logistic regression with count data Discrete Choice Analysis. Customer Value- Calculating Life time customer Value. Monte carlo Simulations, and Marketing Decision Making.	10
Unit – 5	
Marketing Analytics for New product Sales Marketing Segmentation – Cluster Analysis Collaborative Filtering, Using Classification trees for Segmentation. Forecasting – New Product sales, S Curves, Bass Diffusion Model for forecasting New product sales. Analytics in Retailing – RFM analysis & Optimizing direct mail Campaign, Analytics for Advertising, Media Selection Models, Analytics for Marketing Research – Principal Component Analysis, Multi-dimensional Scaling. ANOVA	09

Text Books

1. Marketing Analytics – Wayne L. Winston
2. Advance Excel Essentials – Jordan Goldmeier
3. Marketing Analytics – Avinash Kaushik
4. Digital Analytics for Marketing – Gohar F. Khan, Marshall Sponder
5. Marketing Analytics – Ashok Charan

References

1. Robert W. Palmatier, J. Andrew Petersen & Frank Geraman. Marketing Analytics , Bloomsbury India
2. Seema Gupta, Avadhoot Jathar. Marketing Analytics, Wiley Publication.
3. Sanjeev Kumar Thalari, Raghvendra A. N. & Mohan N. Marketing Research and Analytics, Red Shine Publication
4. Moutusy Maity, Pavankumar Gurazada. Marketing Analytics for Strategic Decision – Making. Oxford University Press.
5. Chuck Hemann, Ken Burbary. Digital Marketing Analysis: making Sense of consumer data in a digital word. Que Publishers.

Pedagogy

1. Collect sales data of any business unit with which you are familiar and project future sales with marketing analysis.
2. Collect previous years data relating to GDP and stock prices of any company and apply simple regression.
3. Collect annual reports of any company and analyze its sales mix using marketing data analysis.
4. Compare sales projected by you using past data with the current year actual figures.
5. List out major customers of a bank in your area and apply data analysis tools.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Voc-1**

COURSE CODE – 025COM0101

Course Title: GST-Law & Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of GST and its applications in various industries.
2. Understand GST tax structure for various products.
3. Analyse the GST registration process and steps involved in it.
4. Explain the process of claiming input tax credit by businessman.
5. Understand the steps involved in GST E- filling
6. Explain various valuation methods used in the GST Law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to GST Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017- Important definitions.	08
Unit – 2	
GST Registration and Taxable Event Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.	10
Unit – 3	
Input Tax Credit Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	08
Unit – 4	
GST Assessment Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	10
Unit – 5	
Valuations of Goods and Services Under GST Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation o 2) f supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	09

Text Books

1. B G Bhaskara, M Ramachandra Gowda, Manjunath N and Naveen Kumar L M, Goods and Services Tax – Law and Practice, Himalaya Publications, Bangalore
2. Philip A P, Goods and Services Tax – Law and Practice, Notion Press, Delhi
3. H C Mehrotr and V P Aarwal, Goods and Services Tax – Law and Practice, Sahitya Bhavan Publication, Agra
4. Keshava Garg, Goods and Services Tax – Law and Practice, Bharat Law House, Delhi
5. Balachandran V Indirect Taxation – Goods and Services Tax, Sultan Chand & Sons, New Delhi

References

1. Milind Kumar, Goods and Services Tax – Law and Practice, Law Books, Delhi.
2. Jayakumar Sithanandam, Textbook on GST Laws, White Falcon Publishing, Mumbai.
3. Jatin Christopher, GST and Allied Laws, Taxmann Publications, New Delhi
4. Nikhil Singhal, Goods and Services Tax – Law and Practice, Mukhakash Publications, Delhi
5. Sharad Bhargava, GST – Concepts and Practice, Bright Spark Ventures, Ghaziabad

Pedagogy

1. Visit the offices of GST in your local area and discuss with officials.
2. Prepare questionnaire to collect opinions of customer relating to GST implementation
3. Collect business dairies and prepare a short note on GST effects.
4. Calculate GST tax on farm products of any industry.
5. Visit any business unit and calculate GST classification into IGST, CGST and HGST.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Employability Skills** Course Code 025COM0061
In Commerce – SEC -3

Course Title: Employability Skills in Commerce	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the process of preparing for employment in commercial establishment
2. Understand the basic elements of competitive examinations in institutions of business
3. Explain method of identifying characteristics of suitable candidates by the commercial enterprises

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 hrs
Unit – 1	
Introduction: Meaning and purpose of employment – effects of employment on the well-being of individuals and families, concept of full employment and underemployment, relation between employment and economic development;	06
Unit – 2	
Employment opportunities for Commerce Students: Meaning of commercial enterprises, types of commercial establishment – banks, insurance, transportation and warehousing, stock brokers and other financial sector; employment in public enterprises; government employment – both central and State	06
Unit – 3	
Process of Identifying Employment Opportunities for Commerce Students: Employment Exchange – functions; Newspapers, journals and magazines advertisements; advertisements web sites; identifying the positions available and qualifications; nature of appointment and selection – test and interview; walk-in-interview	06
Unit – 4	
Preparing for Competitive Exams – General Studies and Quantitative Aptitude; quantitative methods – series, number system, LCM & HCF, squares and square roots, cube and cube roots, clocks and calendar, algebra and percentage; etc.	12
Unit – 5	
Preparing for Competitive Exams – Logical Reasoning – coding and decoding, blood relations, directions venn diagram, cubes and dices, non-verbal series, etc analytical ability – statement and assumptions, critical reasoning, comprehension, data interpretation	15
	28

Text Books and References

1. Oswal-Gurukul, General Knowledge – For Competitive Exams
2. Jaideep Singh, The Complete Practice, Rakesh Yadav Readers
3. RS Aggarwal, Quantitative Aptitude for Competitive Examination
4. Disha Publications – Comprehensive Guide to IBPS – CWE Bank PO/MT Prelim + Main Exam
5. Rudra, Data Interpretation
6. K Kundan, Reasoning Paper
7. SBI Bank PO – Preliminary and Main Exam, Disha Publications
8. Shortcuts in Quantitative Aptitude, Disha Publications

Pedagogy

1. Visit public library and read the dailies for employment advertisement
2. Share the details with your friends
3. Visit your college library and read through employment called for in commercial and other entities
4. Put up on the Notice Board important employment opportunities
5. Invite experts to deliver special talks on 'how to prepare for competitive exams;
6. Hold group discussion to discuss the current affairs, logical reasoning, etc

Formative and Summative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	15
Second Class Test	15
Group Discussion/Seminar	10
Summative Assessment	
MCQ – type exam	60
Total	100
Note: There shall be semester-end examination by the University for 60 marks based on MCQ pattern.	

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com VI Semester

Sl No.	Course Code	Title of the Course	Category of the Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
43	026COM011	Cost Accounting – Principles and Practice – II	DSC	4+0+0	60	40	100	4
44	026COM012	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
45	026COM013	Principles of Management Accounting	DSC	4+0+0	60	40	100	4
46	Ref. table	One Course from Elective Group	DSE – 3	3+0+0	60	40	100	3
47	Ref. table	One Course from Elective Group	DSE-4	3+0+0	60	40	100	3
48	026COM0101	Assessment of Non-Individuals and Filing of ITR	Vocational – 2	3+0+0	60	40	100	3
49	026COM0091/92	Internship or Financial Analysis Report	SEC-SB	2+0+2	50	50	100	3
		Total			410	290	700	24

Discipline Specific Elective Groups DSE (VI Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	026COM021	Financial Services	026COM023	Services Marketing	026COM025	Banking in India	026COM027	Business Statistics – III	026COM029	H R Analytics
2	026COM022	Accounting for Service Sector	026COM024	Cultural Diversity @ Work Place	026COM026	Insurance in India	026COM028	Business Statistics - IV	026COM020	Financial Analytics

Note: Student should opt the group studied in 5th semester in the 6th semester.

Karnatak University, Dharwad

Course Content

Semester: B.Com VI Semester: **DSC**

Course Code: 026COM011

Course Title: COST ACCOUNTING-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. understand the concept of reconciliation and reasons for the reconciliation
2. explain the application of ob costing method
3. identify the process costing adoption and steps involved
4. understand the concept of operating cost and various cost elements
5. understand the concept of marginal cost and its application in decision making process
6. distinguish between joint and by products and costing methods

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
vii												
viii												
ix												
x												
xi												
xii												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Reconciliation of Cost and Financial Accounts: Concepts of Financial Book Profits and Cost Book Profits; reasons for variation in two profits; need and reasons for reconciliation; Preparation of reconciliation statement.	08
Unit –2	
Costing Methods: Output costing, Job costing and Contract costing: Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.	12
Unit –3	
Costing Methods: Process Costing: Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, spoilage and defectives, treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.	12
Unit –4	
Costing Methods:: Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.	12
Unit –5	
Marginal Costing – meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit –Volume Ratio), Margin of Safety and angle of incidence, BE Charts, Managerial Application of CVP Analysis – pricing, make or buy, key factor and sales mix decisions;	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi

References

1. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Collect cost data from a manufacturing unit of your local area and identify the various cost elements
2. Collect cost and financial records of any manufacturing or service unit and reconcile the profit figures
3. Visit any jobbing centre in your local area and list out the process of cost identification
4. Visit the process industries like sugar, textiles, paper, etc in your area and identify the processes involved in manufacturing
5. Visit the office of any transportation undertaking and collect cost details
6. Visit the office of local electricity board of the State and collect cost details

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM012

Course Title: INCOME TAX- LAW AND PRACTICE-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of set-offs and carry forward of losses as per tax laws
2. Distinguish between short-term and long-term capital gains and tax liability on both the incomes
3. Classify the investment avenues provided to minimize the capital gain taxes
4. Identify the tax deductions available to individual assesses and others
5. Understand the structure of administration of tax laws in India
6. Compute the total tax liabilities of individuals of with different levels of incomes

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Capital Gains and Income from Other Sources: Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Computation of Income from other Sources: Specific Income, deductions, grossing-up, practical problems.	08
Unit –2	
Set off and Carry Forward of Losses and Unabsorbed Expenses: Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, concept of business and speculation losses and taxation issues; practical problems.	12
Unit –3	
Deductions from Gross Total Income: Deductions in respect of certain payments; specific deductions in respect of income; deductions in respect of donations for expenditure under CSR; Rebates and reliefs: Deductions available to individuals under sections 80 C to 80 U; computation of total income; practical problems.	12
Unit –4	
Assessment of Individuals: Procedure for computing total income, rates of tax practical problems; assessment of Partnership firms: Assessment of firms-provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.	12
Unit –5	
Income Tax Authorities: Appeals and Procedure of Assessment; Forms of Tax returns and PAN; submission of tax returns.	12
Unit –6	

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Contact your college teachers for income tax savings and compute their personal tax liabilities
2. Prepare a questionnaire and collect taxes paid by the selected individuals
3. Visit the income tax office in your area and collect forms and documents
4. Approach a local chartered accountant and discuss about the tax savings available to business units
5. Hold class room group discussion and compute the individual tax liabilities
6. Discuss in groups the impact of taxing agriculture income

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM013

Course title: Principles of Management Accounting	Course Credits: 4
Total Contact Hours:56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of management accounting and distinction with financial accounting
2. Explain the techniques available for data analysis and interpretation
3. Understand the trend percentages and comparative financial statements
4. Explain the classification and significance of ratio analysis
5. Compute funds and cash from operational activities
6. Understand the concept of depreciation as a non-cash item of funds

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Meaning and definitions, features, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; principles of management accounting; techniques of management accounting; installation of management accounting system.	08
Unit –2	
Analysis and Interpretation of Financial Statements – Meaning and significance and objective of financial analysis; steps involved in financial analysis; analysis v/s interpretations, criteria of comparison; tools of financial analysis – trend analysis – comparative and common-size financial statements and preparation, ratio analysis and funds flow and cash flow analysis; limitations of financial analysis; financial analysis using inflation adjusted financial statements	12
Unit –3	
Funds Flow Statement: Meaning and definition of fund – working capital, cash and cash from operations; meaning and definitions, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations - Depreciation as a source of funds? .Budgeted funds flow statement; merits and demerits	12
Unit –4	
Cash Flow Statement: Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Ind Accounting Standard 7 – Statement of Cash Flow – features and cash flow types – investing, financing and investing cash flows; computation of cash from operations – direct and indirect methods; Budgeted Cash Flow Statement.	12
Unit –5	
Financial Ratio Analysis: Meaning and significance of ratio analysis; classification of financial ratios – liquidity, solvency, activity and profitability ratios; income statement, balance sheet and inter-statement ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis; earning power analysis – DuPont Control Chart – analysis of ROA and ROE – two factor, three factor and five factor analysis.	12

Text Books

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.

References

1. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
2. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
3. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
4. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
5. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting–Principles and Applications, Sage Publications, NewDelhi.

Pedagogy

1. **Collect annual reports of selected BSE listed Sensex companies and read the financial statements**
2. **From the downloaded financial statements calculate five important ratios**
3. **Calculate the cash flow from various activities from annual accounts**
4. **Visit the offices of any business unit in your local area and compute cash flows on a particular day**
5. **Visit the office of bank branch in your area and compute the cash inflows and outflows**
6. **Compute the profitability ratios of any commercial bank of your area**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M021

Course Title: Financial Services	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of financial services and its significance.
2. Understand the concept and types mutual funds schemes.
3. Explain the process of credit rating of debt securities and institutions in India
4. Understand the concept of factoring and its application
5. Identify the significance of lease financing in the growth of economies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 Hrs
Unit – 1	
Introduction: Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.	08
Unit –2	
Mutual Funds – Meaning, definition, objectives, and development of mutual funds in India mutual fund schemes – equity, debt and balanced; fund of funds; open and close-ended schemes and other schemes ETFs – Gold ETFs – establishment of mutual funds in India – functions and responsibilities of Asset Management Schemes – types of mutual fund organizations in India – public, private and foreign; Computation of Net Asset Value (NAV) and Pricing of Units – Meaning, computation, factors affecting NAV, Pricing of Units – Fees and Expenses; Investment Management and Advisory Fees, -initial expenses, recurring expenses and total expenses; management expense ratio,	10
Unit –3	
Lease Financing: Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;	08
Unit –4	
Depository Services and Credit Rating: Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants . Credit Rating – Meaning, objectives and significance of credit rating; origin and growth of credit rating in India, process of credit rating; information required ; rating agencies in India and symbol used; International Rating Agencies advantages and disadvantages; rating of individuals; difficulties in equity rating	10
Unit –5	
Factoring: Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; international factoring – meaning and importance; reasons for slow growth of factoring in India; factoring as a source of finance for SMEs in India; extent of working capital financing through factoring	09
Unit –6	

Text Books

1. M Y Khan, Financial Services, McGraw Hill, NewDelhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. Ramesh Babu, Financial Services i n India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.

References

1. Tripathy, Financial Services, PHI, New Delhi.
2. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
3. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
4. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
5. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Pedagogy

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M022

Course Title: Accounting for Service Sector	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of life assurance fund
2. Distinguish double accounting and single accounting systems
3. Explain the process of calculating profits in electricity undertakings.
4. Understand accounting system in hotel undertakings
5. Understand various claims in life and non-life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction and Accounting for Life Insurance Companies - Legal provisions of Insurance Act, 1938, LIC Act 1956 and General Insurance Companies Act; Insurance Regulatory and Development Authority (IRDA) Act – Accounts of Life Insurance Business – Statutory Books, Subsidiary Books – Premium receipts – First Premium and Renewal Premium – premium outstanding; Reinsurance Premium; annuity; surrender value; claims payment – claim by death and claim due to maturity – claim outstanding; bonus on policies; Annual Accounts – Revenue Account – Balance Sheet – Determination of Profit in Life Insurance Business –Life Assurance Fund- Procedure for ascertaining profit or loss – Valuation Balance Sheet; payment of dividend	08
Unit –2	
Accounting for General Insurance Companies - Meaning and special features of General Insurance – Fire insurance, Marine Insurance and Other Insurance; Premium less reinsurance; Profit and loss Account, Profit and Loss Appropriation Account; Final Accounts of General Insurance Companies – Revenue Account and Balance Sheet of General Insurance -	10
Unit –3	
Double Account System: Double Account System – meaning, features and importance; double accounts v/s single account; advantages and disadvantages; maintenance of records and registrars – Revenue Account applicable to Fire Insurance Business, Marine Insurance Business and Miscellaneous Insurance Business, Capital account – General Balance Sheet and Revenue Account.	08
Unit –4	
Accounts of Electricity Supply Companies: Accounts of Electricity Supply Companies – Accounts Under the Indian Electricity Act, 1910 – Prescribed Forms of Accounts; Electricity (Supply Act, 1948 – Adjustment of Rates – Depreciation, Contingency reserves, Development Reserve, Tariffs and Dividend Control Reserve, General Reserve, Restriction on Dividends; Clear profits, Reasonable Returns capital base and Disposal of Surplus	10
Unit –5	
Accounts of Hotels or Hospitality Undertakings – Meaning Special Features and Significance of Hotel Accounting; operating departments in hotel; Analytical Purchase Book and Cash Book with different columns; Sales Book and Cash Books; types of customers or Guests of a Hotel; important terms in connection with Hotel Business – Room Rates and Basis of Charging Room Rates ; basis of charging room rates – basis of 24 hour and basis of night spent, basis of check out time; Room Occupancy Rate, daily occupancy of rooms; double occupancy rate. Final Accounts of Hotel Industry	09

Text Books

1. S. P. Jain, K. L. Narang, Advanced Accountancy, Kalyani Publishers.
2. S. N. Maheshwari, S. K. Maheshwari, Advanced Accountancy, Vikas Publishing
3. Gupta, Shukla and Grewal, Advanced Accounts, S Chand
4. R. L. Gupta, M Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
5. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
6. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.

References

1. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
2. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
3. S.K.Paul, Advanced Accounts, World Press, Calcutta.
4. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi.
5. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Pedagogy

1. Visit local branch of LIC and inquire about various insurance policies sold to customers
2. Study the method of computing the insurance premium in any IC branch
3. Visit the offices of general insurance and list out the documents required for vehicle insurance
4. Visit General Insurance and inquire about claims paid and unpaid
5. Visit any standard hotel in your areas and inquire about records and books maintained.
6. Collects annual accounts of electricity board in your area and compute cost of generation and distribution.
7. Visit a Chartered Accountant and discuss about applicability of Accounting standards.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M023

Course Title: Services Marketing	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of service marketing
2. Explain the process of designing a service by a service sector
3. Explain the promotional strategies used by service centers
4. Understand the concept and methods of service cost and pricing
5. Explain the distribution channels employed in service sector.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.	08
Unit –2	
Service Strategy: Strategy planning process–steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions.	10
Unit –3	
Service Product: Meaning and steps involved; basic service package, customer value hierarchy; flower of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product.	08
Unit –4	
Services Pricing, Distribution and Promotion Strategy: Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels–direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement.	10
Unit –5	
Managing Service Quality: Definition and importance; determinants; GAP Model–reasons and strategies to bridge GAPs; contribution of technology.	09

Text Books

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, McGraw Hill, New Delhi.
4. Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Pauland Halder, Services Marketing–Concepts and Practices, McGraw Hill, New Delhi.

References

1. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
2. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
3. R Srinivasan, Services Marketing, PHI, New Delhi.
4. Kenneth Clow and, David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
5. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

Pedagogy

1. Visit service unit in your area and hold discussion on the unit.
2. Invite any expert on service marketing for special lecture
3. Hold group discussions in your college on features of service marketing
4. Identify the pricing policies of railways by observation
5. Visit the local commercial banks and list out the services provided
6. Visit any insurance office and prepare a list of services offered
7. Study the method of marketing and distribution adopted by service entities you visit
8. Visit office of any retail mall and list out the services provided.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M024

Course Title: Cultural Diversity at Work Place	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of cultural diversity and its relevance
2. Understand cross cultural management
3. Explain the necessity of cultural diversity at work place
4. Understand the needs and significance of multicultural teams in organization
5. Explain the impact of global cultural diversity on business functioning

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Diversity Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.	08
Unit –2	
Exploring Differences : Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	10
Unit –3	
Visions of Diversity and Cross Cultural Management Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frame works in Cross-Cultural Management: Kluck hohn and Strodt beck framework, Hofstede’s Cultural Dimensions, Trompenaar’s Dimensions, Schwartz Value Survey, GLOBE study.	08
Unit –4	
Skills and Competencies Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	10
Unit –5	
Recent Trends in Diversity Management Emerging workforce trends–Dual-career couples– Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on work force diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	09
Unit –6	

Text Books

1. Rity Bhattacharyya, Managing Cultural diversity, B R Publishing Corporation New Delhi.
2. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
3. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
4. Xenia Chrysochoou, Cultural Diversity : Its Social Psychology, Routledge
5. Visit any MNCs, identify and report on the cultural diversity in an organization.

References

1. Taylor Cox, Cultural Diversity in Organization: Theory, Research and Practice, Berrett-Koehler Publishers
2. Sana Loue and Others, Diversity, Cultural Humility and the Helping Professors, Springer
3. Jerry Diller, Cultural Diversity, Cengage, New Delhi

4. Any other activities, which are relevant to the course.
5. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
6. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:

Pedagogy

1. Visit a bank branch in your area and enquire about cultural background off employees
2. Prepare a questionnaire for opinion collection on cultural diversity.
3. List out cultural background in the functioning of any educational institutions
4. Visit central government offices and identify cultural background of stocks
5. Hold the cultural diversity importance with state government office of any unit.
6. Visit any MNCs, identify and report on the cultural diversity in an organization.
7. Interact and List out the ways in which dehumanization done in public/ private sector organization.
8. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
9. Explore the benefits of multi-cultural organizations.
10. Examine and report on diversity management in select IT organizations.
11. Any other activities, which are relevant to the course.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester : B.Com VI Semester:
DSE- Group-C

Course Code: 026C0M025

Course Title: BANKING IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the structure of Banking in India and describe the types of banks
2. Understand the main functions of RBI
3. State the monetary policy issued by the RBI
4. Identify the regulatory provisions of Banking Regulations Act
5. Distinguish between commercial banks and money lenders
6. Explain the concept of capital adequacy and risk adjusted assets.
7. Explain the impact of digital banking.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Origin of Banks– indigenous bankers and money lenders; structure and growth of banks in India –commercial banks, regional rural banks, co-operative banks, and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc.	08
Unit –2	
Banking Sector Reforms: Meaning, objectives, reasons and significance of reforms; Narasimham recommendations; capital adequacy norms and re-capitalization; prudential regulation – income re asset classification and provisioning norms; interest rate structure, disclosure norms; technological dev in banking; banking Ombudsman scheme.	10
Unit –3	
Electronic Banking: Evolution, meaning, definition and importance of E- Banking; traditional banking v/s e-banking; aspects of e-banking; models of e- banking; advantages and disadvantages of e-banking.	08
Unit –4	
Modern Trends in Indian Banking: Social Banking, Lead Bank Scheme, Priority Sector Lending– categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods.	10
Unit –5	
Marketing of Banking Services, Mergers and International Banking: Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking.	09

Text Books

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.

References

1. Constant in Zopoundis, New Trends in Banking Management, Springer, USA.
2. Muralidharan, Modern Banking–Theory and Practice, PHI, New Delhi.
3. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
4. Timoti Kochand Mc-Donald ,Bank Management, Cengage Learning, New Delhi.
5. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

Pedagogy

1. Visit offices of any commercial bank in your local areas and inquire about customer services.
2. Collect various forms and documents used providing banking services.
3. List out public, private and foreign branches working in India
4. Hold discussions with branch managers on marketing methods of banking services.
5. Identify from local news paper RBI recent actions
6. Explain various trends in Indian banking

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-C

Course Code: 026C0M026

Course Title: INSURANCE IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of insurance and assurance and distinguish
2. Explain the link between economic growth and insurance sector
3. Explain the recent reforms in insurance sector in India
4. Explain the growth of rural insurance in India.
5. Identify functions of IRDA.
6. Appraise the performance of insurance sector in India.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Insurance Regulatory Development Authority of India (IRDA): Establishment, objectives, functions; regulations relating to insurance industry.	08
Unit –2	
Insurance Industry in India: Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.	10
Unit –3	
Rural Insurance in India: Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.	08
Unit –4	
Micro-Insurance: Meaning, objectives and significance; growth of micro- insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.	10
Unit –5	
Appraisal of Investment and Financing Policies of Insurance Companies in India: Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India.	09

Text Books

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.

References

1. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
2. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.
3. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
4. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
5. IRDA Act, 1999–Universal Law Publishing Company, New Delhi.

Pedagogy

1. Visit the website of IRDA and identify its functions
2. Visit the office of the local insurance and collect the policy details
3. Visit the website of IRDA and download the annual reports
4. Compute the number of private and public life and nonlife insurance companies
5. Prepare list of rural branches of insurance in India
6. Visit the websites of IRDA and find the extent of insurance penetration in India – region-wise and year-wise
7. Hold group discussion on topics of Insurance sector like privatization and mergers

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M027

Course Title: Business Statistics –III	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. State the application of index numbers in various government and other activities
2. Understand the concept of sample and methods of determining the sample
3. State the utility of probability in business decisions
4. Identify the characteristics of time series data generated for prediction
5. Explain type I and Type II errors and the impact of their occurrences
6. State the process of hypothesis testing with level of significance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Index Numbers; Concepts and Application – Meaning, definition and features of Index, Index numbers etc, Types of Indices; Application of index number; Methods of constructing index numbers – Unweighted, Weighted, Quantity and volume index numbers, Tests for perfection, the chain index numbers; Base shifting Splicing and Deflating the Index numbers; Consumer Price Index Numbers; Index Numbers of Industrial Production, limitation of index numbers.	08
Unit –2	
Business Forecasting and Time Series Analysis – Introduction, steps in forecasting, methods of forecasting; Business forecasting and Time series analysis; Concepts of Time series; Straight line trend, Graphic method, method of semi averages, method of Least squares; Non-linear trend – Method of Moving average; Second degree Parabola, Measuring trends by logarithms; Growth curves – selecting type of trend- measurement of seasonal variation; method of simple averages; cyclical variations.	10
Unit –3	
Probability – Meaning, definition and characteristics of Probability; Elements of Set Theory – Addition Law, Conditional Probability, Multiplication law ; Dependent and Independent events; Bayes’ Theorem, etc; Probability Distribution, Random variable; Probability function; Binomial Distribution and Poisson Distribution; other types of Distribution.	08
Unit –4	
Sampling and Sampling Distribution- Meaning, purpose, principles and Methods of sampling; Random v/s Non-Random sampling; Meaning and elements of Sampling, Sampling and Non-sampling error, Sampling Distribution; Central limit distribution; the Universe Distribution.	10
Unit –5	
Estimation of Parameters – Introduction, Statistical Estimation, Point Estimation, Interval estimation; Confidence limits for population mean; Tests of hypothesis – meaning and types of Hypotheses- Type I and Type II Error; One tailed – Two tailed tests; Testing Hypothesis; Large samples, Population, Difference between Two means, Attributes, Population Proportion.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
2. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. **Collect price data of any share and identify the data stationarity**
2. **Collect data of any automobile company and develop index number**
3. **Collect sales data of any local seller of consumer products and perform time series analysis**
4. **Visit government offices like income tax and collect time series data**
5. **Develop questionnaire and distribute among a sample of bank customers**
6. **Identify which sampling technique is to be used**
7. **Calculate the sampling error and its impact on research results.**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M028

Course Title: Business Statistics IV	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the relevance of statistical quality control methods
2. Identify the reasons for the computation of chi-square test
3. Explain the concept of variance and the purpose of its computation
4. Distinguish between the partial and multiple correlation
5. Understand the conditions of certainty, risk and uncertainty

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Statistical Quality Control – Introduction- Control Charts- How to setup control limits, X – Chart, R – Chart, C- Chart, P -Chart, Benefits and Limitations of SQC; Acceptance sampling; Selection of Sampling Plan; Construction of an O.C Curve; AQL and LTPD.	08
Unit –2	
Chi-Square test- Introduction- Chi-Square distribution – Chi- square test, Yate’s Correction for Continuity, grouping when frequencies are small; sampling distribution of the sample variance; Confidence interval for variance- Tests of Hypothesis concerning Variance; test of Independence- Tests of Goodness of Fit; Cautions while applying Chi square test.	10
Unit –3	
Analysis of Variance- Introduction – Assumptions of analysis of Variance- One way classification model- Two-Way Classification model;	08
Unit –4	
Partial and Multiple Correlation and Regression- Partial Correlation – Partial Correlation co-efficient; Partial Correlation co-efficient in case of more than three variables, Second order Partial Correlation co-efficient, Multiple Correlation; Multiple regression;	10
Unit –5	
Statistical Decision Theory- Introduction- Decision making under certainty, risk and uncertainty; Theory of Games- Two Persons Zero-sum Game; Pure strategy and Mixed strategy; Dominance principles.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication
2. Kerson Huang, Statistical Mechanics , Wiley Publication
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. Identify the areas of applications of SQC system
2. Visit any pharmaceutical entity and observe the use of SQC
3. Collect sales data of local unit and prepare time series data
4. Collect sales data of local automobile dealer and forecast sales\
5. Visit the commercial tax office in your area and list various statistical data generated
6. Perform partial and multiple regression on stock price data with economic variables
7. Visit web sites of stock dealer and ascertain the measurement methods of uncertainty or volatility

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M029

Course Title: Human Resource Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of human resource analytics and its applications
2. Explain the concept of human resource information system and its application in business organization
3. Distinguish between HR models under the HRIS
4. Explain the HR forecasting need and significance
5. State the objectives of HR data and the process of collecting such HR data

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
HR Decision-making and HR Analytics: Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.	08
Unit –2	
HR Business Process and HR Analytics Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard	10
Unit –3	
Forecasting and Measuring HR value propositions with HR analytics Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics	08
Unit –4	
HR analytics and Data HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs	10
Unit –5	
HR Analytics and Predictive Modelling: Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.	09
Unit –6	

Text Books

1. **Bharti Motwani, HR Analytics, Wiley Publications**
2. **Dipak Kumar Bharracharya, HR Analytics – Understanding Theories and Applications, SagePublications**
3. **Vinod Kumar Patel, Soni and Singhal, Fundamentals of HR Analytics, Book Rivers**
4. **Swati Dhir and Suparna Paul, HR Analytics, Theory and Application Techniques, Cengage**
5. **Saroj Kumar and Vikrant Verma, HR Analytics, Thakur Publications, Lucknow**

References

1. Rachel Johnson – Murray, The Practical Guide to HR Analytics, Society for Human Resource Management
2. Yadav and Maheswari, HR Analytics – Connecting Data and Theory, Wiley
3. Michael Walch, HR Analytics, Vibrant Publications
4. Nishant Uppal, HR Analytics – Strategic Decision-Making, Pearson India.
5. Subhasini Sharma and Reuben Ray, HR Analytics – In Depth, BP Publications

Pedagogy

1. Visit any manufacturing unit in your area and find the existence of HR manager
2. If a separate manager is available, hold a discussion on HR analytics relevance
3. List out HR functions in any industrial unit in your area
4. Develop statistical models on various functional areas of HR of any manufacturing unit of your choice
5. Apply statistical methods to ascertain the extent of HR capability and performance

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M020

Course Title: Financial Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. explain the concept of financial modeling and its objectives
2. identify various data sources required to perform financial data analytics
3. understand the advantages of user-defined functions
4. identify the applications of advanced volatility measures such as ARCH and GARCH
5. explain the applications of Black-Scholes option valuation model
6. identify the features of simulation trading strategies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Fundamentals of Financial Modelling: Financial Model – Fundamentals-Types and Purposes of Financial Models- Tool Selection-Skills needed to be a Good Financial Modeller- Building a model - Model Design-The Golden Rules for Model Design and Design Issues- The Workbook Anatomy of a Model- Model Layout Flow Charting- Steps to Building a Model-Version-Control Documentation.	08
Unit –2	
Analytics in Finance: Introduction to Financial Analytics-Significance of financial analysis-Key financial concepts in Analytics- Data for financial analysis- Analytics using Microsoft Excel-Best Practice Principles of Modelling- Methods and Tools of Assumptions Documentation-What Makes a Good Model- Financial Modelling Techniques-Error Avoidance Strategies, Building Error Checks- Circular References-Tools for Financial Modelling-Grouping- Goal Seeking- Macros- User-Defined Functions (UDFs)	10
Unit –3	
Volatility Models, Time series analysis: Volatility models, GARCH, Exploiting return predictability, Predictive Sales Analytics, Customer profitability Analytics, Product profitability Analytics, Value driven analytics, Cash flow analytics	08
Unit –4	
Portfolio Analysis: Financial Securities- Black-Scholes model and extensions- interest rate models- Portfolio analysis- Time series Analysis- Gauging the Market Sentiment-Simulating Trading strategies	10
Unit –5	
Predicative analytics in finance, Customer profitability analytics: Cluster Analysis, Markowitz Mean Variance Optimization, Monte Carlo simulation for derivative pricing; Generalized method of moments (GMM) basics, Regression as GMM, standard errors, delta-method	09

Text Books

1. Anuradha, Financial Analytics, Notion Press
2. Arora and Lall, Financial Risk Analytics, Measurement , Wiley
3. Timothy Mayes, Financial Analysis, Cengage
4. Sheeba Kapil, Financial Valuation and Modelling, Wiley
5. Danielle Stein Fairhurs, Using Excel for Business Analysis, A Guide to Financial Modelling Fundamentals, , Wiley.

References

1. John L. Teall , Financial Market Analytics, Quorum Books,
2. R, Mark J. Bennett, Dirk L. Hugen, Financial Analytics with Cambridge University Press, 2016.
3. Gautam Mitra& Leela Mitra, The Handbook of News Analytics in Finance (Ed.), Wiley, 2011.

Pedagogy

1. Visit the offices of local stock broker and observe the wide fluctuations in stock prices on a single day
2. Study the applications of advanced tools like ARCH and GARCH and their utility
3. Collect annual reports of any listed company and analyse the profitability of such unit
4. Hold group discussion and discuss the relevance financial analytics
5. Invite a known expert in the area of financial analytics to your college and learn the art of financial analytics.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: Voc-2

Course Code: 026C0M0101

Course Title: Assessment of Non –Individuals and Filing of ITRs	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand concept of business r profession income
2. Explain salient features of various provisions of tax laws as applicable to business or profession
3. Identify the unique features of partnership firms from tax point of view
4. Identify the steps involved in filing IT returns under the law
5. Specify the significance provisions of IT law as applicable to businesses

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Depreciation and Investment Allowance: Introduction- Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.	08
Unit –2	
Assessment of Partnership firms: Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) –Computation of Firm’s Business Income–Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)	10
Unit –3	
Assessment of Companies: Introduction - Meaning and Definition of Company-Types of Companies under Income tax Act-- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80 IB ,80 IC, 80G- Problems on Computation of Tax Liability (Use of Software Package – Quick Books/Electro com)	08
Unit –4	
Tax Under E-Environment: Filing of Income tax returns (ITR)–Types income tax return forms- benefit of filing ITR – different sections of ITR returns – document required to filing ITR–form 26AS significance returns – Advance Tax Sections – Tax Deducted at Source (TDS) – on line payment of tax- problems on Advance Tax and TDS] E-filing of return on Income Tax Portal, Verification of ITR.	10
Unit –5	
Case laws and amendments: Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.	09

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of income tax in your local area and identify various forms and documents to be filed by firms and companies
2. List out the major schemes of savings available for non-individuals
3. Visit any business or commercial enterprise and prepare a list of books and records maintained
4. Calculate amount of depreciation under the tax laws and compare with company law
5. Visit the offices of any commercial entity and enquire about the depreciation methods adopted
6. Learn the art of e-filing of IT returns by visiting the offices of local CAs with whom you are familiar
7. Collect various IT returns used by non-individuals
8. Compute the tax liability of any business unit assuming a hypothetical example
9. Identify the procedure of making on-line tax payment

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: INTERNSHIP

Course Code: 026C0M0091

Course Title: INTERNSHIP	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	28Hrs
Unit – 1	
<p>In this module, the students select a particular area and undergo internship. The area for internship may be from:</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>	10
Unit –2	
<p>The local area be scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.</p>	10
Unit –3	
<p>A report is submitted to the college detailing one’s experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks</p>	08

Text Books

The selection of text books depends on the area of internship chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100

NOTE: In view of practical difficulties in internship, the students may opt the following Alternative SEC-4

Course Content

Semester: B.Com VI Semester: Financial Analysis Report

Course Code: 026C0M0092

Course Title: Financial Analysis Report	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 50	Summative Assessment Marks: 50

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

In view of practical difficulties in internship, the student may be given the option of preparing a report on financial analysis. This report does not demand internship.

1. Explain the art of analyzing the financial statements
2. Understand the process of interpretation of financial reports
3. Explain various tools of financial analysis

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
In this unit, the student will have to select a suitable company listed either on BSE or NSE. The Bombay Stock Exchange and National Stock Exchange are national level stock exchanges. The unit for study may be selected in consultation with the guide	14
Unit –2	
The financial analysis is carried with the help of tools like ratio analysis, funds or cash flow analysis, trend analysis, comparative or common-size financial statements. After selecting the company for analysis, the candidate has to collect either hard or soft versions of annual report for selected period of study	14
Unit –3	
The analysis of financial position done either with ratios or flow analysis etc., must be submitted in the form of a report to the college for evaluation. The report submission is followed by viva-voce carrying 20 marks	14

Text Books

The selection of text books depends on the area of study chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100



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



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No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/1785

Date: 21 MAR 2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಕಛೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97, ದಿ. 04.02.2023.
 2. ಬಿ.ಪಿ.ಎಸ್ ರಾಜ್ಯಶಾಸ್ತ್ರ ಇವರ ಪತ್ರ ಸಂ. KU/Pol.Sci/BOS(UG)/2022-23/241, ದಿ.14.03.2023.
 3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ 21.03.2023.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ (NEP) ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 4ನೇ ಸೆಮಿಸ್ಟರ್ಗೆ India & Indian Constitution (For 3 credits) ವಿಷಯದ ಪಠ್ಯಕ್ರಮವನ್ನು ಉಲ್ಲೇಖ 01ರನ್ವಯ ಈಗಾಗಲೇ ಪ್ರಕಟಿಸಲಾಗಿರುತ್ತದೆ. ಆದರೆ, ಸದರಿ ಪಠ್ಯಕ್ರಮದಲ್ಲಿ ಕೆಲವೊಂದು ಸ್ಪಷ್ಟೀಕರಣವು ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಈ ಮೂಲಕ ಹಿಂಪಡೆಯಲಾಗಿದೆ.

ಮುಂದುವರೆದು, ಉಲ್ಲೇಖ 2ರ ಪ್ರಕಾರ ರಾಜ್ಯಶಾಸ್ತ್ರದ ಅಡ್-ಹಾಕ್ / ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿಯ India & Indian Constitution (For 3 credits) ವಿಷಯವನ್ನು ಪರಿಷ್ಕರಿಸಲಾಗಿರುತ್ತದೆ. ಆದ್ದರಿಂದ, ಈ ಸುತ್ತೀಕರಣದೊಂದಿಗೆ ಲಗತ್ತಿಸಿದ ಪರಿಷ್ಕೃತ India & Indian Constitution (For 3 credits) ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

ಸದರ ಪರಿಷ್ಕೃತ ಪಠ್ಯಕ್ರಮದ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಮತ್ತು ಸಂಬಂಧಪಟ್ಟ ಅಧ್ಯಾಪಕರ ಗಮನಕ್ಕೆ ತರಲು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ. ಈ ಮೇರೆಗೆ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಲಭ್ಯವಿರುತ್ತದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

ಮುಂದುವರೆದು, ಒಂದು ವೇಳೆ ಪಳೆಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಬೋಧಿಸಿದಲ್ಲಿ ಮುಂದಾಗುವ ತೊಂದರೆಗಳಿಗೆ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳ ನೇರವಾಗಿ ಜವಾಬ್ದಾರಿಯಾಗಿರುತ್ತದೆ.


 ಕುಲಸಚಿವರು

ಗೆ,
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಾಕ್ಟೀಸಿಂಗ್ ಓಫೀಸ್ ಮತ್ತು ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿತ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ಸಮಾಜವಿಜ್ಞಾನ ನಿರೀಕ್ಷಣೆ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಡಾ. ಶಿವಶಂಕರ ಎಸ್., ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಡಾ. ಎಸ್.ಎಂ.ಸುವಾರ, ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಅಧ್ಯಕ್ಷರು, ರಾಜ್ಯಶಾಸ್ತ್ರ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ (ಯು.ಪಿ) ಸ್ನಾತಕೋತ್ತರ ರಾಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಧರಣೋಪದೇಶಗಳಿಗೆ ಪ್ರತಿ:

1. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಎ.ಟಿ. ಕಾಪಿ, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಕಾಪಿ, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರೀಕ್ಷಾ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಸಾಮಾನ್ಯ ಅಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .



**Karnatak University
Dharwad**

**NEP-2020
All UG 4th Semester**

AECC: INDIA AND INDIAN CONSTITUTION
(Revised)

With Effect From 2022-23

INDIA AND INDIAN CONSTITUTION (Revised)

Ability Enhancement Compulsory Courses (AECC)	
Course Title: INDIA AND INDIAN CONSTITUTION	
Total Contact Hours: 42	Course Credits: 3
No. of Teaching Hours/Week:3	Duration of ESA/Exam: 2 Hours
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Objective

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper appreciate the varied perspective of describing India, its political culture, essence of its traditions, values and ideals of freedom struggle, sacrifices made and the constitution as India's conscience. It will help them determine the role and responsibilities of citizens as enshrined in the constitution giving insights in to the world of knowledge system India has had. The course also covers the goals and policies framed under the constitution for the national well-being. This will enable the students to demonstrate how vibrant is our constitution and the various institutions that are functional under it.

Learning Outcomes:

After completing this course students will be able to-

- Explain the Philosophy of the Constitution and its structure.
- Measure the powers and functions of various offices under the Constitution.
- Demonstrate the Indian values, Ideals and the role of Constitution in a Democracy

Unit	Contents of Course:	42 Hours
Unit-I	Background to the study of Indian Constitution**	
	Chapter 1: Philosophical and Political foundations of India: Dharma and Danda, Buddhist, liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha)* Colonial impact on Indian society,** Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).	6 Hours
	Chapter 2: Political values and Ideals during freedom struggle: Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak), Integral Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).	5 Hours
	Chapter 3: Political Contribution of Regional freedom struggle: Kittur Rani Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.	4 Hours
Unit-II	Constitutional Development and its Philosophy	
	Chapter- 4: Historical background of Constitutional development in India - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.	5 Hours
	Chapter 5: Philosophy and features of Indian Constitution - Preamble*, Salient features**, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.	4 Hours
	Chapter- 6: Working of the Constitution - Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution**, Parliamentary Committees* (Standing, Ad hoc and Departmental).	4 Hours
Unit-III	Constitutional Institutions and Citizen's role	
	Chapter 7: Parliamentary and Constitutional Institutions: Legislature* (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.	6 Hours
	Chapter 8: Role and Responsibilities of Citizens under Indian Constitution: Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.*	4 Hours
	Chapter 9: Goals and Policies of National Development enshrined in the Constitution: Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies*, Role of teachers and students in Nation Building**.	4 Hours

(**Note-This is a compulsory, foundational and value additional course to be taught to students at the graduate level under NEP 2020. The paper is expected to impart the structure and functional aspects of constitution while giving them the background of a diverse country like India and the nuances of its social fabric and the why of such an elaborate constitution. The introductory chapter therefore is designed to familiarise students about their country and culture before they understand their constitution).

(Please note: The question paper pattern is indicative of the way a teacher needs to teach this paper. The pedagogical choice of a teacher helps to make an impact of his/her teaching on the student. Activity based and experiential teaching methods help student centric learning process - these are tips to make this paper more meaningful- the ultimate choice is left to the teacher)

Exercise:

- Department can debate on the role of Constitution in the development of India.

- Students can empirically evidence the effectiveness of concepts like –Freedom, Equality, Justice, Rights and Duties by conducting empirical studies.
- Can invite experts to deliver special lectures on various provisions and amendments of the Constitution like the functioning of Election Commission, Article 246, 356 etc.

Important Notes:

Chapter 1:

* These are introductory courses. Teachers should give a brief introduction to these for a better understanding of the philosophical and political foundations of Indian society taking suggested thinkers as examples (Max 2hrs).

** Here teachers should briefly teach about the contributions and impact of British and Arabs as invaders, Mughals as settlers (Max 2hrs).

Chapter 2:

* These are to be taught briefly as concepts against the backdrop of freedom struggle

Chapter 3:

* BOS can alter this chapter to bring in the personalities and movements in their region who have made an impact on freedom struggle.

Chapter 5:

*While teaching the preamble please cover secularism and its criticism keeping in mind the neutrality of state in matters of religion and bring in the discussion regarding the differences in the usage of the terms like Religion, Dharma, Pantha (धर्म), *Matha* (मठ), Caste, *Jatyathithate* and the meaning of scientific secularism as expounded by Nehru.

** In the salient features the teachers must teach at least 10 features of the constitution like Written constitution, Parliamentary form of government, Quasi federalism, Directive Principles of State Policy, Amendment procedure, Universal adult franchise, Integrated citizenship, Independent judiciary, Judicial Review, Emergency provisions and Three tier system of governance etc. The BOS has the discretion in selecting the salient features.

Chapter 6:

*In the committees they should teach the nature of these committees, their types, categories and sub categories.

** In this the teacher should teach the amendments like 42nd, 73rd, 74th, 101st, etc which have major impact on the working of the Constitution. The BOS has the discretion in selecting the amendments but must ensure that they have a bearing on the working of the constitution.

Chapter 7:

* Here teachers are expected to teach the institutions in general and contextualise them to state and central governments.

Chapter 8:

*In this the teacher should discuss issues like paying taxes, exercising vote, discouraging corruption, Knowledge of laws that govern them.

Chapter 9:

*Teachers can touch upon Kothari Commission, NEP (1986 and 2020 while teaching Educational Policies)

**Teachers can touch upon the teacher taught relations (vedantic tradition), teacher as a role model, student as future citizen, the need for ethical and moral responsibility among them etc.,

Suggested Readings:

1. Aiyangar K.R. 1941. *“Ancient Indian Polity”*. Oriental Bokks Agency. Poona.
2. Altekar A.S. 1949. *“State and Government in Ancient India”*. Motilal Banarsidass Chowk, Banaras
3. Andre Beteille, 1965. *Caste,class, and Power*. Berkley: University of California Press.
4. Arora & Mukherji, *Federalism in India, Origin and Developments*, Vikas Publishing House, New Delhi, 1992.
5. Bhandarkar D.D. 1940. *“Some Aspects of Ancient Indian culture”*. University of Madras.
6. Chandra Bipan. 1979. *“Nationalism and Colonialism in India”*. Orient, Lang.
7. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.India.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
8. D. C. Gupta, *Indian Government and Politics*, Vikas publishing House, New Delhi, 1975.
9. Desai, A R. 2016. *Social Background of Indian Nationalism*. Los Angeles: Popular Prakashan.
10. Durga Das Basu, *Introduction to the Constitution of India*, Gurgaon; LexisNexis, 2018 (23rd edn.)
11. Gandhi, M.K. "Hind Swaraj", http://www.mkgandhi.org/ebks/hind_swaraj.pdf
12. Goshal U.N. 1923. *“History of Hindu Political Theory”*. Oxford University Press, Culcutta.
13. Granville Austin, 2000. *The Indian Constitution: Cornerstone of a Nation*. Melbourne: Oxford University Press.
14. Hanson and Douglas, 1972. *India`s Democracy*. New York city: W W Norton & Co Inc.
15. Harish Ramaswamy and S. S. Patagundi(Ed.) 2007. *Karnataka- Government and Politics*. Delhi: Concept Publishing Company.
16. J.N. Pandey, *The Constitutional Law of India*, Allahabad; Central Law Agency, 2018 (55th edn.)
17. Jayaswal K.P. 1943. *“Hindu Polity”*. Bangalore Printing and Publishing Co. LTD, Bangalore.
18. Johari J C 1974. *Indian Government and Politics*. New Delhi: Vishal Publications.
19. K B Merunandan, *Bharatada Samvidhana Ondu Parichaya*, Bangalore, Meragu Publications, 2015.
20. K. Sharma, *Introduction to the Constitution of India*, Prentice Hall of India, New Delhi, 2002.

21. Kapoor, Kapil(Ed), 2005, Indian Knowledge System-Vol-1, New Delhi: D>K Printworld LTD.
22. Kapoor, Kapil, 1994, Texts of the Oral Tradition, Language, Linguistics and Literature : The Indian Perspective. Delhi: Academic Foundation
23. Kosambi D.D. 1965. "The Culture and Civilization of Ancient India and Historical Outline". Vikas Publishing House pvt. ltd, Noida.
24. Krishana Rao, M.& G.S. Halappa. 1962. *History of Freedom Movement in Karnataka*. Mysore: Government of Mysore.
25. M.V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
26. Nagel, Stuart, 2017, India's Development and Public Policy. UK: Routledge.
27. P.M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
28. Patham and Thomas Patham. 1986. "Political Thought in Modern India." Sage Publications, United State.
29. Rajni Kothari, 1995. Caste in Indian Politics. Telangana: Orient Blackswan.
30. Rghavendra Rao, K. 2000. *Imagining Unimaginable Communities*. Hampi: Prasangra, Kannada University.
31. Bhargava, Rajeev. ed. 1998. *Secularism and Its Critics*, New Delhi: Oxford University Press.
32. S. N. Jha, Indian Political System, : Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005.
33. Said Edarard .1978. "Orientalism". Pantheon Books, USA.
34. Sharma, R.S. 1991. "Early Indian Social and Political Thought and Institutions (Aspects of the Political Ideas and Institutions in Ancient India)". Motilal Banarsidass, Delhi.
35. ಎಂ.ಎಸ್. ಚೈತ್ರ, 2022. 'ಪರಂಪರಾಗತ ಅಭ್ಯುದಯ ದರ್ಶನ:ಧರ್ಮಪಾಲ್' "ರಾಷ್ಟ್ರೋತ್ಥಾನ ಸಾಹಿತ್ಯ, 'AUMKegA'
36. UAAÇi J a i i . PÉ 2009, »AZÀ ò Ad, 'AUMKegA PEÁØI PÀ UÁAÇÀ ò ÁgPA ÇÇi
37. ಧರ್ಮಪಾಲ್, 2001. "ಭಾರತಹಾಗ್ಯತಿ." (ಅನು) ಎಸ್. ಆರ್. ರಾಮಸ್ವಾಮಿ, ಬೆಂಗಳೂರು: "ರಾಷ್ಟ್ರೋತ್ಥಾನ ಸಾಹಿತ್ಯ
38. ZPÀØYÁ-i, 2003, " ò ÁgPÀ ò ÁgPÀ ò ÁgPÀ, (ÇEÁ) ZPÉÁØ, 'AUMKegA ò Ad YDÁ±EÁ PÁEºÀ
39. ZPÀØYÁ-i, 2009, ಭಾರತೀಯ ಚಿತ್ರ, ಮಾನಸಿಕತೆ, ಕಾಲ, (ಅನು) ಎಸ್.ಆರ್. ರಾಮಸ್ವಾಮಿ, "ರಾಷ್ಟ್ರೋತ್ಥಾನ ò Á»VÀ 'AUMKegA
40. 'Á@UUAZògÀ J i, J E i, 2010. YÇºÁØºÁ ÇEÁPEÁ (ò Á), eÉ J i, ò ÁEÁZPÁVÀU gÁeÁgÁºÁºUÉ 'AUMKegA: CºEÁ YDÁ±EÁ
41. 'ÁºÉ «EÉÁ'Á, 1954, ò Ad±Á ò ÁEÁPEÁ: 'AUMKegA PÐÁºÁ ò ÁVVA YDÁ±EÁ
42. 'ÁºÉ «EÉÁ'Á, 1958. 'EZEÁEUAUÉ 'AUMKegA: PÐÁºÁ ò ÁVVA YDÁ±EÁ
43. 'ÁºÉ «EÉÁ'Á, 1974. ò Ad±Á ò ÁEÁPEÁ: 'AUMKegA PÐÁºÁ ò ÁVVA YDÁ±EÁ
44. 'ÁºÉ ²ºÁF, 1954. ±EÁZÁEÁ 'AUMKegA: PÐÁºÁ ò ÁVVA YDÁ±EÁ
45. gÁeÁgÁºÁºUÉ ò ÁVÀU ò ÁEÁZPÁVÀU J i, (ò Á) 2016 'YÇºÁØºÁ ÇEÁPEÁ, ò ÁVVA YDÁ±EÁ 'AUMKegA, 2004. "'ÁgPÀÁIÁ EwºÁ ò ÁPÁDºÁVÀU ò ÁVVA", 'AUMKegA: PEÁØI PÀ ò Á»VÀ ÇPÁÇKÁ,
46. gÁeÁZÁZÉ, 1. J i. 2002. "ºÁºÁºÁVÀVÀ aAVÉÉ 'AUMKegA PEÁØI PÀ ò Á»VÀ ÇPÁÇKÁ
47. ಶಂಕರನಾರಾಯಣ ಎನ್.ಪಿ. (ಸಂ) 2020, "ದೀನದಯಾಳ ಉಪಾಯ: ಏಕಾತ್ಮ ನವತೆ" "ರಾಷ್ಟ್ರೋತ್ಥಾನ ò Á»VÀ 'AUMKegA
48. ò ÁVÀU gÁeÁgÁºÁºUÉ, 2021, YÇºÁØºÁ ÇEÁPEÁ ò ÁVÀU » J i, ò ÁVÀU PEÁÇÁ DUVÀU 'AUMKegA: CºEÁ YDÁ±EÁ

The course shall be taught through Lectures, Tutorials, demonstrations, discussions on court judgments, Self-guided Learning Materials, Open Educational Recourses (OER) as reference materials. Field work Exercises to understand the concepts in practice, Assignments, Seminars, Group Discussions, open house debates and Week-end Counseling could also help in better and informed learning in these classes.

Formative Assessment	
Assessment Occasion/ type	Weightage in Marks
Assessment Test-1	10
Seminar/Presentation/Group Discussion	10
Assessment Test-2	10
Assignment	10
Total	40

Pattern of Semester end Examinations:

Semester end exam for 60 marks with MCQ type for 60 questions. Each question carries 1 mark.

Duration of Exam: 2 Hours.



**Non Practical
Subject**

KARNATAK UNIVERSITY, DHARWAD

04 - Year B.Com. (Hons.) Program

AECC SYLLABUS

Subject: KANNADA

[Effective from 2021-22]

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

FOR SEM III & IV

AS PER N E P - 2020

Karnatak University, Dharwad
Four Years Under Graduate Program in Kannada for B.Com. (Hons.)
Effective from 2021-22

AECC

Sem	Type of Course	Theory/ Practical	Instruction hour per week	Total hours of Syllabus / Sem	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks	Credits
III	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
IV	AECC	Theory	04 hrs	42	02 hrs	40	60	100	03
	Details of the other Semesters will be given later								

Student shall choose two AECC, out of which Kannada as AECC is mandatory.

Name of Course (Subject) : Kannada

B.Com. Semester – III

Subject: Kannada
Ability Enhancement Compulsory Course (AECC)

AECC-III

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-03	AECC	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the AECC: **ಪಾಠ್ಯಕ್ರಮದ ವಿಷಯ - 3**

Course Outcome (CO):

After completion of course -III, students will be able to:

- CO 1 : ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗವನ್ನು ತಿಳಿಸುವುದು
CO 2 : 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು
CO 3 : 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಸೂಚಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು
CO 4 : ಉಚಿತ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು
CO 5 : 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು

Syllabus- AECC-III : Title- ಪಾಠ್ಯಕ್ರಮದ ವಿಷಯ - 3	Total Hrs: 42
ವಿಭಾಗ I - ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗ	12 hrs
1. ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸುವುದು 2. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು 3. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಸೂಚಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು	
ವಿಭಾಗ II - ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗ	10 hrs
1. ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸುವುದು 2. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು 3. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಸೂಚಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು	
ವಿಭಾಗ III - ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗ	10 hrs
1. ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸುವುದು 2. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು 3. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಸೂಚಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು	
ವಿಭಾಗ IV - ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗ	10 hrs
1. ಕನ್ನಡದ ಉಚಿತ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸುವುದು 2. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಗುರುತಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು 3. 'ಪರಿ' ಜಾಸನೆಯನ್ನು ಸೂಚಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಿವರಿಸುವುದು	

B.Com. Semester – IV

Subject: KANNADA
Ability Enhancement Compulsory Course (AECC)

AECC-IV

Course No.	Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative Assessment Marks	Total Marks
Course-04	AECC	Theory	03	03	42 hrs	2hrs	40	60	100

Title of the Course : **ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ - 4**

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1 : ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ : ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸದ ಸ್ವರೂಪ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ
- CO 2 : «ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ» ಅಭಿವೃದ್ಧಿ
- CO 3 : 'ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ' - ಜನಪ್ರಿಯತೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ
- CO 4 : 'ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ' - ಅದರ ಅಭಿವೃದ್ಧಿ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ
- CO 5 : «ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ» ಅಭಿವೃದ್ಧಿ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ

Syllabus- AECC- IV : Title- ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ - 4	Total Hrs: 42
ವಿಭಾಗ I	12 hrs
1. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ (ದಾಖಲೆ) - «ಪ್ರಾಚೀನ ಕನ್ನಡ ಸಾಹಿತ್ಯ» 2. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ 3. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ	
ವಿಭಾಗ II	10 hrs
1. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 2. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 3. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ	
ವಿಭಾಗ III	10 hrs
1. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 2. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 3. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ	
ವಿಭಾಗ IV	10 hrs
1. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 2. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 3. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 4. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 5. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ 6. ಕನ್ನಡ ಭಾಷೆಯ ವಿಕಾಸ - ದಾಖಲೆ ಮತ್ತು ಅದರ ಅಭಿವೃದ್ಧಿ	

Details of Formative assessment (IA) for DSCC/OEC/SEC: 40% weight age for total marks

Type of Assessment	Weight age	Duration
Written test-1	10%	1 hr
Written test-2	10%	1 hr
Seminar	10%	10 minutes
Case study / Assignment / Field work / Project work/ Activity	10%	-----
Total	40% of the maximum marks allotted for the paper	

**Faculty of Social Science
04 - Year UG Honors programme:2021-22**

**GENERAL PATTERN OF THEORY QUESTION PAPER FOR AECC
(60 marks for semester end Examination with 2 hrs duration)**

Part-A

1. Question number 1-06 carries 2 marks each. Answer any 05 questions : 10marks

•••••

1. CEAPBA ASI 1 j AZA 6 YBUMR e APAZA 5 YBUUE Gvj AAZA. 2 X 5 =10

Part-B

2. Question number 07- 11 carries 05Marks each. Answer any 04 questions : 20 marks

•••••

2. CEAPBA ASI 7 j AZA 11 YBUMR e APAZA 4 YBUUE Gvj AAZA. 4 X 5 =20

Part-C

3. Question number 12-15 carries 10 Marks each. Answer any 03 questions : 30 marks

(Minimum 1 question from each unit and 10 marks question may have sub questions for 7+3 or 6+4 or 5+5 if necessary)

•••••

3. CEAPBA ASI 12 j AZA 15 YBUMR e APAZA 3 YBUUE Gvj AAZA. 3 X 10 =30

(Ye WA PPE Ppuk 1 Ybe Sga a o AUe EPEAr-PEEAQA, 10 CAPUKA YBUUE ASACU ZAVe C a LkZP e 7+3 CxPA 6+4 CxPA 5+5 aIAZj AiAEAB CEAJ AAZA.)

Total: 60 Marks

Note: Proportionate weight age shall be given to each unit based on number of hours prescribed.





KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
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No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97

Date: 11/2/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಕಚೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/OS-Gen/2022-23/1488, ದಿ. 21.01.2023.

2. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ 11/2/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಈ ಕೆಳಗಿನ ವಿಷಯಗಳ ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

- | | |
|---|----------------------------|
| 1. Environmental Studies (Revised for 3 credits) | : 2 nd Semester |
| 2. Financial Education and Investment Awareness (For 2 credits) | : 4 th Semester |
| 3. India & Indian Constitution (For 3 credits) | : 4 th Semester |

ಮುಂದುವರೆದು, ಸದರ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಮಹಾವಿದ್ಯಾಲಯದ ಸೂಚನಾ ಫಲಕದಲ್ಲಿ ಲಗತ್ತಿಸಬೇಕೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ ಹಾಗೂ ಈ ಮೇಲಿನ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಬಿತ್ತರಿಸಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

I/c  3/2/23
 ಕುಲಸಚಿವರು

ಗೆ,
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಸೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಸೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಡಾ. ಕಿರಣಕುಮಾರ್ ಬನ್ನಿಗೋಳ, ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸಂಯೋಜಕರು ಹಾಗೂ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಂದರ್ಭಿಕವಾಗಿ ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಶಾಖೆ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರಿಶಿಷ್ಟ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಕೆ / ಸಾಮಾನ್ಯ ಆಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .

Course Content for 'Financial Education and Investment Awareness'
Theory Content

Module No.	Theory Content under the Module	Duration
<p style="text-align: center;">One</p>	<p style="text-align: center;">Foundations for Finance</p> <p>Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult</p> <p>Economics: Meaning – scope – key concepts influencing decision making both micro & macro</p> <p>Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p> <p>Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting</p>	<p style="text-align: center;">4 hours</p>
<p style="text-align: center;">Two</p>	<p style="text-align: center;">Investment Management</p> <p>Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools</p> <p>Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal</p> <p>Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.</p> <p>Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators</p>	<p style="text-align: center;">8 hours</p>

	Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk	
Three	<p>Mutual Funds and Financial Planning Essentials</p> <p>Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p>Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2</p> <p>Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan</p>	3 hours

Practical Content

Module No.	Practical Coverage under the Module	Duration
One	<p>Foundations for Finance</p> <ul style="list-style-type: none"> • Spreadsheet Modeling: <ul style="list-style-type: none"> • IF Function • SUM Function • AVERAGE Function • INDEX, MATCH and VLOOKUP Function • RANK Function • SUMPRODUCT Function • MAX & MIN Function • ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA) • PRESENT VALUE Functions • FUTURE VALUE Functions • ANNUITY Functions • PERPETUITY Functions • Statistical Functions in Excel 	7 hours
Two	<p>Investment Management</p> <ul style="list-style-type: none"> • Administering Risk Tolerance Tool • Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) 	17 hours

	<ul style="list-style-type: none"> • Demonstration of Stock Trading • Economy Analysis (www.tradingeconomics.com) • Industry Analysis (www.ibef.org) • Company Analysis (www.valueresearchonline.com) • Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation) • Demonstration of Technical Analysis and Exercises (NSE – TAME) • Spreadsheet Modelling for calculating Stock Return, Risk and Beta 	
Three	<p>Mutual Funds and Financial Planning Essentials</p> <ul style="list-style-type: none"> • Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com) • Exercises on Calculation of Net Asset Value • Demonstration of Mutual Fund Fact Sheet • Exercises on reading performance measures and selection of Mutual Funds • Preparation of Financial Plan 	6 hours

References

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Text Books:

S. No	Author/s	Title of the Book	Publisher
1	Prasanna Chandra	Investment Analysis and Portfolio Management	McGraw Hill Education
2	Bodie, Kane, Marcus and Mohanty	Investments	Pearson Publications, New Delhi
3	Pitabas Mohanty	Spreadsheet Skills for Finance Professionals	Taxmann Publications
4	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Question Paper Pattern

1. Internal Assessment – 20 marks (based on practical lab-based assignments)

2. End Semester Exam – 30 marks

30 MCQs carrying one mark each

Teaching Hours per week: 1T + 2P

Eligibility to Teach:

Preferably Commerce Teaching Faculty. In the absence of Commerce Faculty, Management Faculty have to teach. In the absence of Commerce and Management, Economics faculty have to teach. In the absence Commerce, Management and Economics, Statistics / Mathematics may teach.

Pedagogy

1. Highlights of the contents of interactive E-workbook

- Micro and Macro-Indicators affecting Personal Financial Planning
- Financial plan templates with examples/ scenarios
- Financial Goal setting / Financial Goals Worksheet
- Stock Selection
- Criteria for selection of Mutual Funds
- Investment options for young adults who enter professions
- Financial security worksheet
- Glossary of must know key terms

2. Online Diagnostic Assessments / Instruments

Type	Method	Outcome
Quiz	Flash cards and games	Instructive and persuasive for behavioural change
Projections	Personal Budget based assessment	Assimilation, application and retention through case scenarios
Preassessments	Financial life skills Investor Risk Profile Risk Measurement Skills	Benchmark knowledge according to the requirements of the age and situation
Psychometric assessments	Financial stress scale	Create follow up assignments that sustain changed behaviour

3. 10 Recorded self-help videos 12 minutes each from experts



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



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No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97

Date: 4/2/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಕಚೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/OS-Gen/2022-23/1488, ದಿ. 21.01.2023.

2. ಮಾನ್ಯ ಕುಲಸಚಿವರ ಆದೇಶ ದಿನಾಂಕ 4/2/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಈ ಕೆಳಗಿನ ವಿಷಯಗಳ ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

- | | |
|---|----------------------------|
| 1. Environmental Studies (Revised for 3 credits) | : 2 nd Semester |
| 2. Financial Education and Investment Awareness (For 2 credits) | : 4 th Semester |
| 3. India & Indian Constitution (For 3 credits) | : 4 th Semester |

ಮುಂದುವರೆದು, ಸದರ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಮಹಾವಿದ್ಯಾಲಯದ ಸೂಚನಾ ಫಲಕದಲ್ಲಿ ಲಗತ್ತಿಸಬೇಕೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ ಹಾಗೂ ಈ ಮೇಲಿನ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಲಗತ್ತಿಸಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

I/c 31/2/23
ಕುಲಸಚಿವರು

ಗೆ,
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಮಿಂಚಂಚೆ ಮೂಲಕ ಲಗತ್ತಿಸಲಾಗುವುದು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಡಾ. ಕಿರಣಕುಮಾರ ಬನ್ನಿಗೋಳ, ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸಂಯೋಜಕರು ಹಾಗೂ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಧರಣೋಪಕರಣಗಳಿಗೆ ಪ್ರತಿ:

1. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶನದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ರ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ರ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರಿಶಿಷ್ಟ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಸಾಮಾನ್ಯ ಆಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .

KARNATAK UNIVERSITY
SYLLABUS OF ENVIRONMENTAL STUDIES (Revised)
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) under NEP-2020
EFFECTIVE FROM 2022-2023

Total Contact Hours: 42	Course Credits: 3
No. of Teaching Hours/week: 3	Duration of ESA/Exam: 2 Hours
Formative assessment Marks: 40	Semester end assessment Marks: 60

Course Outcome (CO):

After completion of course, students will be able to:

- CO 1. Define environmental studies and ecology with basic principles.
CO 2. To examine the natural resources and their types and utility.
CO 3. To outline the diversity and explain the conservation and its significations.
CO 4. To identify the environmental issues, types of pollutions and their impact.

Content of ENVIRONMENTAL STUDIES – AECC		42 Hours
Unit 1	<p>Chapter 1: Introduction to Environmental Studies:</p> <ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies. • Scope and importance; Concept of sustainability and sustainable development. 	2
	<p>Chapter 2: Ecosystems</p> <ul style="list-style-type: none"> • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, foodwebs and ecological succession. Case studies of the following ecosystems: <ul style="list-style-type: none"> a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) 	5
	<p>Chapter 3: Natural Resources: Renewable and Non-Renewable Resources</p> <ul style="list-style-type: none"> • Land resources and land-use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state). • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. 	7

Unit 2	<p>Chapter 4: Biodiversity and Conservation</p> <ul style="list-style-type: none"> • Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots. • India as a mega-biodiversity nation; Endangered and endemic species of India. 	7
	<ul style="list-style-type: none"> • Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. 	
	<p>Chapter 5: Environmental Pollution</p> <ul style="list-style-type: none"> • Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution. • Nuclear hazards and human health risks. • Solid waste management, Control measures of urban and industrial waste. • Pollution case studies. 	7
Unit 3	<p>Chapter 6: Environmental Policies and Practices</p> <ul style="list-style-type: none"> • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. 	7
	<p>Chapter 7: Human Communities and the Environment</p> <ul style="list-style-type: none"> • Human population growth: Impacts on environment, human health and welfare. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management: Floods, Earthquake, Cyclones and Landslides. • Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities). 	5
	<p>Chapter 8: Field work (Any two)</p> <ul style="list-style-type: none"> • Visit to an area to document environmental assets: river/forest/flora/fauna, etc. • Visit to a local polluted site- urban/Rural/Industrial/ Agricultural. • Study of common plants, insects, birds, and basic principles of identification. • Study of simple ecosystems – pond, lake and river. 	2

Reference

1. Bharucha, E. (2015). *Textbook of Environmental Studies*.
2. Carson, R. (2002). *Silent Spring*. Houghton Mifflin Harcourt.
3. Climate Change: Science and Politics. (2021). *Centre Science and Environment*, New Delhi.
4. Gadgil, M., & Guha, R. (1993). *This Fissured Land: An Ecological History of India*. Univ. of California Press.
5. Gleeson, B. and Low, N. (eds.) (1999). *Global Ethics and Environment*, London, Routledge.
6. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). *Principles of Conservation Biology*. Sunderland: Sinauer Associates.
7. McCully, P. (1996). *Rivers no more: the environmental effects of dams* (pp.29-64). Zed Books.
8. McNeill, John R. (2000). *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Nandini, N., Sunitha N., & Sucharita Tandon. (2019). *A text book on Environmental Studies (AECC)*. Sapna Book House, Bengaluru.
10. Odum, E.P., Odum, H.T. & Andrews, J. (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
11. Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). *Environmental and Pollution Science*. Academic Press.
12. Rajit Sengupta and Kiran Pandey. (2021). *State of India's Environment 2021: In Figures*. Centre Science and Environment.
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14. Rosencranz, A., Divan, S., & Noble, M. L. (2001). *Environmental law and policy in India*.
15. Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*. OUP.
16. Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
17. Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
18. Wilson, E. O. (2006). *The Creation: An appeal to save life on Earth*. New York: Norton.
19. World Commission on Environment and Development. (1987). *Our Common Future*. Oxford University Press.

Details of Formative assessment (IA) for AECC theory: 40% weightage for total marks

Type of Assessment	Weightage	Duration	Commencement
Written test-1	10%(10 Marks)	1 hr	8th Week
Written test-2	10%(10 Marks)	1 hr	12th Week
Seminar	10%(10 Marks)	10 minutes	--
Case study / Assignment / Field work / Projectwork/ Activity	10%(10 Marks)	-----	--
Total	40%(40 marks) of the maximum marks allotted for the paper		

Pattern of Semester end examination:

Semester end exam for 60 marks with MCQ type for 60 questions. Each question carries 1 mark.

Duration of exam: 2 hours

Note to the teachers:

This module consists of 3 units, covering 42 hours of classroom based and field work intended to create awareness, enhance knowledge, develop skills and attitudes necessary to understand the Environment in its totality and enables students to participate proactively for the cause of the environment.

1. Environmental Studies (AECC) is made compulsory core module syllabus framed by UGC for all the Indian Universities/Colleges as per the directions given by the Honorable Supreme Court, which believed that, conservation of environment should be a national way of life and to be included into the education process. As suggested by NEP-2020 State Level Environmental Science Subject Expert Committee, Chairpersons of Board of Studies, Board of Examiners and subject experts it is proposed to implement **mandatorily**.
2. **Qualifications to teach Environmental Studies (AECC):** A candidate with minimum qualifications of M.Sc. in Environmental Science subject is eligible to teach Environmental Studies (AECC) at the under graduate level at all Universities, Deemed to be Universities, Autonomous Institutions, Government, Aided and Private Colleges. Preference be given to candidates with UGC-NET/K-SET/Ph.D. in Environmental Science.

However, when such candidates are not available, teachers of the subjects listed below are to be preferred to teach **ENVIRONMENTAL STUDIES – AECC** paper in the following order:

a. Biological Sciences:

Botany/Zoology/Microbiology/Biotechnology/Life Sciences

b. Chemical Sciences and Earth Sciences:

Chemistry/Geology/Earth Sciences

The teachers **NOT ELIGIBLE** to teach Environmental Studies (AECC) paper are - Humanities (Economics, Geography, History, Sociology, Political Science, Rural Development, Philosophy and others), Commerce, Management, English & others languages, Communication, Performing Arts, Fine Arts, Social work, Women Studies, Psychology, Home Science, Fashion Technology, Travel & Tourism and other similar subjects



KARNATAK UNIVERSITY, DHARWAD
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No.KU/Aca(S&T)/RPH-394A/2021-22/531

Date: 18 NOV 2022

ಅಧಿಸೂಚನೆ

- ವಿಷಯ: 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಕೋರ್ಸುಗಳಿಗೆ 3ನೇ ಸೆಮಿಸ್ಟರ್ NEP-2020 SEC: Artificial Intelligence ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸುವ ಕುರಿತು.
- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಅಂಚೆ ಸಂಖ್ಯೆ ಇಡಿ 260 ಯುಎಲ್‌ಎ 2019(ಭಾಗ-1), ದಿ.7.8.2021.
 2. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ. 51, ದಿನಾಂಕ: 17.09.2021
 3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 22.09.2021.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./BPA (Music)/BVA/ BTM/ BSW/ B.Sc./B.Sc. Pulp & Paper Science/ B.Sc. (H.M)/ B.A.S.L.P/ B.Com/ B.Com (CSY & BBA) ಸ್ನಾತಕ ಕೋರ್ಸುಗಳ (except B.Sc (Computer Science, BA (Computer Application & B.C.A.) 3ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020 ರಂತೆ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ SEC: Artificial Intelligence ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಛತ್ರಿಸಲಾಗಿದೆ, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸಂಬಂಧಿಸಿದ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಮೇಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕೆ.ವಿ.ವಿ. ಅಧೀನದ ಸಂಬಂಧಿಸಿದ ವಿದ್ಯಾವಿಷಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ

(ಹಸ್ತಾಕ್ಷರ)
 ಕುಲಸಚಿವರು.

ಗೆ,
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಉಳಿದ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ವಿದ್ಯಾವಿಷಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ (ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ದತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ವಸೃಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಕೆ.ವಿ.ವಿ. / ವಿದ್ಯಾಪುಂಡಳ (ಪಿ.ಬಿ.ಪಿ.ಎಸ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರಿಣಿತ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.

Karnatak University, Dharwad

All UG III Semesters

SEC: **Artificial Intelligence**

Common for All the UG Students except B.Sc (Computer Science), B.A.(Computer Application and B.C.A.

Syllabus provided by Karnataka Higher Education Council

Course Title: Artificial Intelligence	Course Credits: 2
Total Contact Hours: 13 hours of theory and 26 hours of practical	Duration of ESA: 01 Hour
Formative Assessment Marks: 20 marks	Summative Assessment Marks: 30 marks

Course Outcomes (COs):

At the end of the course, students will be able to:

- Appraise the theory of Artificial intelligence and list the significance of AI.
- Discuss the various components that are involved in solving an AI problem.
- Illustrate the working of AI Algorithms in the given contrast.
- Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

	Details of topic	Duration
Course – 1 - Azure AI Fundamentals (AI-900)	AI-900 pathway consists of 5 courses and 2 reading material: i. Introduction to AI on Azure ii. Use visual tools to create machine learning models with Azure Machine Learning iii. Explore computer vision in Microsoft Azure iv. Explore natural language processing v. Explore conversational AI vi. Tune Model Hyperparameters - Azure Machine Learning (Reading) vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading)	05 hours
Practical	1. Prepare the data 2. Model the data 3. Visualize the data 4. Analyse the data 5. Deploy and maintain deliverables	13 hours

Course – 2 - Data Analyst Associate (DA-100)	DA-100 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> 1. Get started with Microsoft data analytics 2. Prepare data for analysis 3. Model data in Power BI 4. Visualize data in Power BI 5. Data analysis in Power BI 6. Manage workspaces and datasets in Power BI 7. Key Influencers Visualizations Tutorial - Power BI 8. Smart Narratives Tutorial - Power BI Microsoft Docs 	08 hours
Practical	<ol style="list-style-type: none"> 1. Describe Artificial Intelligence workloads and considerations 2. Describe fundamental principles of machine learning on Azure 3. Describe features of computer vision workloads on Azure 4. Describe features of Natural Language Processing (NLP) workloads on Azure 	13 hours

References to learning resources:

1. The learning resources made available for the course titled “Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100).” on Future Skills Prime Platform of NASSCOM.

Pedagogy

Flipped classroom pedagogy is recommended for the delivery of this course.

For every class:

1. All the faculty who takes this class should go for a Faculty Development Program on these before starting the session.
2. Faculty needs to introduce this course to the students then students need to start learning from Future Skills PRIME platform.
3. Faculty also needs to explain the course outcomes and needs of the course and why it is needed for the students.
4. Then students need to start learning online after registering on the platform.
5. Classroom activities are designed around the topic of the session towards developing better understanding, clearing doubts and discussions of high order thinking skills like application, analysis, evaluation, and design.
6. Every theory class ends with announcement of exercise for practical activity of the week.

Exercises:

Practical Exercises	Weightage in marks
After each chapter students’ needs to complete exercises based on the learning in Azure environment.	No Weightage (But students need to complete it to move to next chapter) .

Assessment:

Formative Assessment	
Assessment Occasion	Weightage in Marks
1. Summative Assessment: After completion of both the courses, the student can optionally give Assessment for each of the courses on Future Skills Prime platform. Students will have two attempts and those who score at least 50% marks per course will get certificate from NASSCOM-MeitY.	This assessment may be given 50% weight in computing the final grade of the students.

Note: Formative and Semester end Examinations shall be conducted by NASSCOM similar to Digital Fluency



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



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No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/1785

Date: 21 MAR 2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಕಛೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97, ದಿ. 04.02.2023.
 2. ಬಿ.ಪಿ.ಎಸ್ ರಾಜ್ಯಶಾಸ್ತ್ರ ಇವರ ಪತ್ರ ಸಂ. KU/Pol.Sci/BOS(UG)/2022-23/241, ದಿ.14.03.2023.
 3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ 21.03.2023.

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ (NEP) ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 4ನೇ ಸೆಮಿಸ್ಟರ್ಗೆ India & Indian Constitution (For 3 credits) ವಿಷಯದ ಪಠ್ಯಕ್ರಮವನ್ನು ಉಲ್ಲೇಖ 01ರನ್ವಯ ಈಗಾಗಲೇ ಪ್ರಕಟಿಸಲಾಗಿರುತ್ತದೆ. ಆದರೆ, ಸದರಿ ಪಠ್ಯಕ್ರಮದಲ್ಲಿ ಕೆಲವೊಂದು ಸ್ಪಷ್ಟೀಕರಣವು ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಈ ಮೂಲಕ ಹಿಂಪಡೆಯಲಾಗಿದೆ.

ಮುಂದುವರೆದು, ಉಲ್ಲೇಖ 2ರ ಪ್ರಕಾರ ರಾಜ್ಯಶಾಸ್ತ್ರದ ಅಡ್-ಹಾಕ್ / ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿಯ India & Indian Constitution (For 3 credits) ವಿಷಯವನ್ನು ಪರಿಷ್ಕರಿಸಲಾಗಿರುತ್ತದೆ. ಆದ್ದರಿಂದ, ಈ ಸುತ್ತೀಕರಣದೊಂದಿಗೆ ಲಗತ್ತಿಸಿದ ಪರಿಷ್ಕೃತ India & Indian Constitution (For 3 credits) ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

ಸದರ ಪರಿಷ್ಕೃತ ಪಠ್ಯಕ್ರಮದ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಮತ್ತು ಸಂಬಂಧಪಟ್ಟ ಅಧ್ಯಾಪಕರ ಗಮನಕ್ಕೆ ತರಲು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ. ಈ ಮೇರೆಗೆ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಲಭ್ಯವಿರುತ್ತದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

ಮುಂದುವರೆದು, ಒಂದು ವೇಳೆ ಪಳೆಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಬೋಧಿಸಿದಲ್ಲಿ ಮುಂದಾಗುವ ತೊಂದರೆಗಳಿಗೆ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳ ನೇರವಾಗಿ ಜವಾಬ್ದಾರಿಯಾಗಿರುತ್ತದೆ.


 ಕುಲಸಚಿವರು

ಗೆ,
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಾಕ್ಟೀಸಿಂಗ್ ಒಡವೆ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ಸಮಾಜವಿಜ್ಞಾನ ನಿರೀಕ್ಷಣೆ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಡಾ. ಶಿವಶಂಕರ ಎಸ್., ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಡಾ. ಎಸ್.ಎಂ.ಸುವಾರ, ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಅಧ್ಯಕ್ಷರು, ರಾಜ್ಯಶಾಸ್ತ್ರ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ (ಯು.ಪಿ) ಸ್ನಾತಕೋತ್ತರ ರಾಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಧರಣೋಪದೇಶಗಳಿಗೆ ಪ್ರತಿ:

1. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಅಪ್ರಕಾಶಿತ ದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಎ.ಟಿ. ಕಾಪಿ, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಕಾಪಿ, ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರೀಕ್ಷಾ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಸಾಮಾನ್ಯ ಅಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .



**Karnatak University
Dharwad**

**NEP-2020
All UG 4th Semester**

AECC: INDIA AND INDIAN CONSTITUTION
(Revised)

With Effect From 2022-23

INDIA AND INDIAN CONSTITUTION **(Revised)**

Ability Enhancement Compulsory Courses (AECC)	
Course Title: INDIA AND INDIAN CONSTITUTION	
Total Contact Hours: 42	Course Credits: 3
No. of Teaching Hours/Week:3	Duration of ESA/Exam: 2 Hours
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Objective

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper appreciate the varied perspective of describing India, its political culture, essence of its traditions, values and ideals of freedom struggle, sacrifices made and the constitution as India's conscience. It will help them determine the role and responsibilities of citizens as enshrined in the constitution giving insights in to the world of knowledge system India has had. The course also covers the goals and policies framed under the constitution for the national well-being. This will enable the students to demonstrate how vibrant is our constitution and the various institutions that are functional under it.

Learning Outcomes:

After completing this course students will be able to-

- Explain the Philosophy of the Constitution and its structure.
- Measure the powers and functions of various offices under the Constitution.
- Demonstrate the Indian values, Ideals and the role of Constitution in a Democracy

Unit	Contents of Course:	42 Hours
Unit-I	Background to the study of Indian Constitution**	
	Chapter 1: Philosophical and Political foundations of India: Dharma and Danda, Buddhist, liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha)* Colonial impact on Indian society,** Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).	6 Hours
	Chapter 2: Political values and Ideals during freedom struggle: Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak), Integral Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).	5 Hours
	Chapter 3: Political Contribution of Regional freedom struggle: Kittur Rani Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.	4 Hours
Unit-II	Constitutional Development and its Philosophy	
	Chapter- 4: Historical background of Constitutional development in India - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.	5 Hours
	Chapter 5: Philosophy and features of Indian Constitution - Preamble*, Salient features**, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.	4 Hours
	Chapter- 6: Working of the Constitution - Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution**, Parliamentary Committees* (Standing, Ad hoc and Departmental).	4 Hours
Unit-III	Constitutional Institutions and Citizen's role	
	Chapter 7: Parliamentary and Constitutional Institutions: Legislature* (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.	6 Hours
	Chapter 8: Role and Responsibilities of Citizens under Indian Constitution: Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.*	4 Hours
	Chapter 9: Goals and Policies of National Development enshrined in the Constitution: Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies*, Role of teachers and students in Nation Building**.	4 Hours

(**Note-This is a compulsory, foundational and value additional course to be taught to students at the graduate level under NEP 2020. The paper is expected to impart the structure and functional aspects of constitution while giving them the background of a diverse country like India and the nuances of its social fabric and the why of such an elaborate constitution. The introductory chapter therefore is designed to familiarise students about their country and culture before they understand their constitution).

(Please note: The question paper pattern is indicative of the way a teacher needs to teach this paper. The pedagogical choice of a teacher helps to make an impact of his/her teaching on the student. Activity based and experiential teaching methods help student centric learning process - these are tips to make this paper more meaningful- the ultimate choice is left to the teacher)

Exercise:

- Department can debate on the role of Constitution in the development of India.

- Students can empirically evidence the effectiveness of concepts like –Freedom, Equality, Justice, Rights and Duties by conducting empirical studies.
- Can invite experts to deliver special lectures on various provisions and amendments of the Constitution like the functioning of Election Commission, Article 246, 356 etc.

Important Notes:

Chapter 1:

* These are introductory courses. Teachers should give a brief introduction to these for a better understanding of the philosophical and political foundations of Indian society taking suggested thinkers as examples (Max 2hrs).

** Here teachers should briefly teach about the contributions and impact of British and Arabs as invaders, Mughals as settlers (Max 2hrs).

Chapter 2:

* These are to be taught briefly as concepts against the backdrop of freedom struggle

Chapter 3:

* BOS can alter this chapter to bring in the personalities and movements in their region who have made an impact on freedom struggle.

Chapter 5:

*While teaching the preamble please cover secularism and its criticism keeping in mind the neutrality of state in matters of religion and bring in the discussion regarding the differences in the usage of the terms like Religion, Dharma, Pantha (धर्म), *Matha* (मठ), Caste, *Jatyathithate* and the meaning of scientific secularism as expounded by Nehru.

** In the salient features the teachers must teach at least 10 features of the constitution like Written constitution, Parliamentary form of government, Quasi federalism, Directive Principles of State Policy, Amendment procedure, Universal adult franchise, Integrated citizenship, Independent judiciary, Judicial Review, Emergency provisions and Three tier system of governance etc. The BOS has the discretion in selecting the salient features.

Chapter 6:

*In the committees they should teach the nature of these committees, their types, categories and sub categories.

** In this the teacher should teach the amendments like 42nd, 73rd, 74th, 101st, etc which have major impact on the working of the Constitution. The BOS has the discretion in selecting the amendments but must ensure that they have a bearing on the working of the constitution.

Chapter 7:

* Here teachers are expected to teach the institutions in general and contextualise them to state and central governments.

Chapter 8:

*In this the teacher should discuss issues like paying taxes, exercising vote, discouraging corruption, Knowledge of laws that govern them.

Chapter 9:

*Teachers can touch upon Kothari Commission, NEP (1986 and 2020 while teaching Educational Policies)

**Teachers can touch upon the teacher taught relations (vedantic tradition), teacher as a role model, student as future citizen, the need for ethical and moral responsibility among them etc.,

Suggested Readings:

1. Aiyangar K.R. 1941. *“Ancient Indian Polity”*. Oriental Bokks Agency. Poona.
2. Altekar A.S. 1949. *“State and Government in Ancient India”*. Motilal Banarsidass Chowk, Banaras
3. Andre Beteille, 1965. *Caste,class, and Power*. Berkley: University of California Press.
4. Arora & Mukherji, *Federalism in India, Origin and Developments*, Vikas Publishing House, New Delhi, 1992.
5. Bhandarkar D.D. 1940. *“Some Aspects of Ancient Indian culture”*. University of Madras.
6. Chandra Bipan. 1979. *“Nationalism and Colonialism in India”*. Orient, Lang.
7. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.India.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
8. D. C. Gupta, *Indian Government and Politics*, Vikas publishing House, New Delhi, 1975.
9. Desai, A R. 2016. *Social Background of Indian Nationalism*. Los Angeles: Popular Prakashan.
10. Durga Das Basu, *Introduction to the Constitution of India*, Gurgaon; LexisNexis, 2018 (23rd edn.)
11. Gandhi, M.K. "Hind Swaraj", http://www.mkgandhi.org/ebks/hind_swaraj.pdf
12. Goshal U.N. 1923. *“History of Hindu Political Theory”*. Oxford University Press, Culcutta.
13. Granville Austin, 2000. *The Indian Constitution: Cornerstone of a Nation*. Melbourne: Oxford University Press.
14. Hanson and Douglas, 1972. *India`s Democracy*. New York city: W W Norton & Co Inc.
15. Harish Ramaswamy and S. S. Patagundi(Ed.) 2007. *Karnataka- Government and Politics*. Delhi: Concept Publishing Company.
16. J.N. Pandey, *The Constitutional Law of India*, Allahabad; Central Law Agency, 2018 (55th edn.)
17. Jayaswal K.P. 1943. *“Hindu Polity”*. Bangalore Printing and Publishing Co. LTD, Bangalore.
18. Johari J C 1974. *Indian Government and Politics*. New Delhi: Vishal Publications.
19. K B Merunandan, *Bharatada Samvidhana Ondu Parichaya*, Bangalore, Meragu Publications, 2015.
20. K. Sharma, *Introduction to the Constitution of India*, Prentice Hall of India, New Delhi, 2002.

21. Kapoor, Kapil(Ed), 2005, Indian Knowledge System-Vol-1, New Delhi: D>K Printworld LTD.
22. Kapoor, Kapil, 1994, Texts of the Oral Tradition, Language, Linguistics and Literature : The Indian Perspective. Delhi: Academic Foundation
23. Kosambi D.D. 1965. “The Culture and Civilization of Ancient India and Historical Outline”. Vikas Publishing House pvt. ltd, Noida.
24. Krishana Rao, M.& G.S. Halappa. 1962. *History of Freedom Movement in Karnataka*. Mysore: Government of Mysore.
25. M.V. Pylee, India’s Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
26. Nagel, Stuart, 2017,India’s Development and Public Policy. UK: Routledge.
27. P.M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
28. Patham and Thomas Patham. 1986. “Political Thought in Modern India.” Sage Publications, United State.
29. Rajni Kothari, 1995. Caste in Indian Politics. Telangana: Orient Blackswan.
30. Rghavendra Rao, K. 2000. *Imagining Unimaginable Communities*. Hampi: Prasranga, Kannada University.
31. Bhargava, Rajeev. ed. 1998. *Secularism and Its Critics*, New Delhi: Oxford University Press.
32. S. N. Jha, Indian Political System, : Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005.
33. Said Edarard .1978. “Orientalism”. Pantheon Books, USA.
34. Sharma, R.S. 1991. “Early Indian Social and Political Thought and Institutions (Aspects of the Political Ideas and Institutions in Ancient India”. Motilal Banarsidass, Delhi.
35. ಎಂ.ಎಸ್. ಚೈತ್ರ, 2022. 'ಪರಂಪರಾಗತ ಅಭ್ಯುದಯ ದರ್ಶನ:ಧರ್ಮಪಾಲ್' "ರಾಷ್ಟ್ರೋತ್ಥಾನ ಸಾಹಿತ್ಯ, 'AUMKegA'
36. UAAÇi J a li. PÉ 2009, »AZÀ òAd, 'AUMKegA PEÁØI PÀ UAAÇi ÁgPA ÇÇi
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38. ZPÀØYÁ-i, 2003, " òÁ² a ÁVÀU 'ÁgWÁiÁVÉ, (ÇEÁ) ZPEÁVØ, 'AUMKegA òAd YDÁ±EÁ PÁEºÁ
39. ZPÀØYÁ-i, 2009, ಭಾರತೀಯ ಚಿತ್ರ, ಮಾನಸಿಕತೆ, ಕಾಲ, (ಅನು) ಎಸ್.ಆರ್. ರಾಮಸ್ವಾಮಿ, "ರಾಷ್ಟ್ರೋತ್ಥಾನ Á»VÁ 'AUMKegA
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41. 'ÁªÉ «EÉÁ'Á, 1954, òAd±Á Òe 'AUMKegA: 'AUMKegA PÐªªÁ ÁVVA YDÁ±EÁ
42. 'ÁªÉ «EÉÁ'Á, 1958. 'EzÁEUÁUÉ 'AUMKegA: PÐªªÁ ÁVVA YDÁ±EÁ
43. 'ÁªÉ «EÉÁ'Á, 1974. òAd±Á Òe 'AUMKegA: 'AUMKegA PÐªªÁ ÁVVA YDÁ±EÁ
44. 'ÁªÉ ²ªÁF, 1954. ±EzÁEÁ 'AUMKegA: PÐªªÁ ÁVVA YDÁ±EÁ
45. gÁeÁgÁªºUÉª a ÁVÀU òÁEÁZPÁVÀU J i, (A) 2016 'YÇªÁØªEÁPEÁ, a ÁVVA YDÁ±EÁ 'AUMKegA, 2004. "'ÁgWÁiÁEwºÁ PÁÁDªÁVÀU ÁÁV", 'AUMKegA: PEÁØI PÀ Á»VÁ CPÁÇKÁ,
46. gÁeÁZAZEÁ, 1. J i. 2002. "ªÁÁºMÉÁVÁ aAVÉÉ 'AUMKegA PEÁØI PÀ Á»VÁ CPÁÇKÁ
47. ಶಂಕರನಾರಾಯಣ ಎನ್.ಪಿ. (ಸಂ) 2020, "ದೀನದಯಾಳ ಉಪಾಯ: ಏಕಾತ್ಮ ನವತೆ" "ರಾಷ್ಟ್ರೋತ್ಥಾನ Á»VÁ 'AUMKegA
48. ØUÇÉ gÁeÁgÁªºUÉ, 2021, YPªÁEÁiÁEÁ a ÁVÀU »ò, a ÁVÀU PEÁqÁ dUÁVÀU 'AUMKegA: C©EªYDÁ±EÁ

The course shall be taught through Lectures, Tutorials, demonstrations, discussions on court judgments, Self-guided Learning Materials, Open Educational Recourses (OER) as reference materials. Field work Exercises to understand the concepts in practice, Assignments, Seminars, Group Discussions, open house debates and Week-end Counseling could also help in better and informed learning in these classes.

Formative Assessment	
Assessment Occasion/ type	Weightage in Marks
Assessment Test-1	10
Seminar/Presentation/Group Discussion	10
Assessment Test-2	10
Assignment	10
Total	40

Pattern of Semester end Examinations:

Semester end exam for 60 marks with MCQ type for 60 questions. Each question carries 1 mark.

Duration of Exam: 2 Hours.



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



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No. KU/Aca(S&T)/JS-131/Comp.Sub/2022-23/97

Date: 11/2/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಕಡ್ಡಾಯವಾಗಿರುವ ಪಠ್ಯಕ್ರಮಗಳ ಪ್ರಕಟಣೆ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಕಚೇರಿ ಪತ್ರ ಸಂ. KU/Aca(S&T)/OS-Gen/2022-23/1488, ದಿ. 21.01.2023.

2. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ 11/2/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ NEP ಅಡಿಯಲ್ಲಿ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿ ತರಗತಿಗಳ 2 / 4ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಈ ಕೆಳಗಿನ ವಿಷಯಗಳ ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23ನೇ ಸಾಲಿನಿಂದ ಕಡ್ಡಾಯವಾಗಿ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಸಂಬಂಧಪಟ್ಟ ಎಲ್ಲ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ.

- | | |
|---|----------------------------|
| 1. Environmental Studies (Revised for 3 credits) | : 2 nd Semester |
| 2. Financial Education and Investment Awareness (For 2 credits) | : 4 th Semester |
| 3. India & Indian Constitution (For 3 credits) | : 4 th Semester |

ಮುಂದುವರೆದು, ಸದರ ಮಾಹಿತಿಯನ್ನು ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಮಹಾವಿದ್ಯಾಲಯದ ಸೂಚನಾ ಫಲಕದಲ್ಲಿ ಲಗತ್ತಿಸಬೇಕೆಂದು ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ ಹಾಗೂ ಈ ಮೇಲಿನ NEP-2020 ಪಠ್ಯಕ್ರಮವು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಬಿತ್ತರಿಸಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

I/c  3/2/23
 ಕುಲಸಚಿವರು

ಗೆ,
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು.

ಪ್ರತಿ ಮಾಹಿತಿಗಾಗಿ:

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಕ.ವಿ.ವಿ. ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಡೀನರು, ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಸೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಸೋಡಲ್ ಅಧಿಕಾರಿಗಳು, NEP ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಡಾ. ಕಿರಣಕುಮಾರ್ ಬನ್ನಿಗೋಳ, ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸಂಯೋಜಕರು ಹಾಗೂ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು, ಸ್ನಾತಕೋತ್ತರ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.

ಸಾಂದರ್ಭಿಕವಾಗಿ ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಕಾಪಿ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಸಿಸ್ಟಮ್ ವಿಶ್ಲೇಷಕರು (System Analyst), ಗಣಕಯಂತ್ರ ಶಾಖೆ, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪರಿಶಿಷ್ಟ ಗೌಪ್ಯ/ ಸ್ನಾತಕೋತ್ತರ / ಪ್ರಶ್ನೆ ಪತ್ರಕೆ / ಸಾಮಾನ್ಯ ಆಡಳಿತ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
7. ಅಧೀಕ್ಷಕರು, ಸಿ.ಡಿ.ಸಿ. (ಸಂಯೋಜನೆ) ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ .

Course Content for 'Financial Education and Investment Awareness'
Theory Content

Module No.	Theory Content under the Module	Duration
<p style="text-align: center;">One</p>	<p style="text-align: center;">Foundations for Finance</p> <p>Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult</p> <p>Economics: Meaning – scope – key concepts influencing decision making both micro & macro</p> <p>Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p> <p>Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting</p>	<p style="text-align: center;">4 hours</p>
<p style="text-align: center;">Two</p>	<p style="text-align: center;">Investment Management</p> <p>Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools</p> <p>Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal</p> <p>Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.</p> <p>Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators</p>	<p style="text-align: center;">8 hours</p>

	Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk	
Three	<p>Mutual Funds and Financial Planning Essentials</p> <p>Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p>Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2</p> <p>Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan</p>	3 hours

Practical Content

Module No.	Practical Coverage under the Module	Duration
One	<p>Foundations for Finance</p> <ul style="list-style-type: none"> • Spreadsheet Modeling: <ul style="list-style-type: none"> • IF Function • SUM Function • AVERAGE Function • INDEX, MATCH and VLOOKUP Function • RANK Function • SUMPRODUCT Function • MAX & MIN Function • ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA) • PRESENT VALUE Functions • FUTURE VALUE Functions • ANNUITY Functions • PERPETUITY Functions • Statistical Functions in Excel 	7 hours
Two	<p>Investment Management</p> <ul style="list-style-type: none"> • Administering Risk Tolerance Tool • Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) 	17 hours

	<ul style="list-style-type: none"> • Demonstration of Stock Trading • Economy Analysis (www.tradingeconomics.com) • Industry Analysis (www.ibef.org) • Company Analysis (www.valueresearchonline.com) • Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation) • Demonstration of Technical Analysis and Exercises (NSE – TAME) • Spreadsheet Modelling for calculating Stock Return, Risk and Beta 	
Three	<p>Mutual Funds and Financial Planning Essentials</p> <ul style="list-style-type: none"> • Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com) • Exercises on Calculation of Net Asset Value • Demonstration of Mutual Fund Fact Sheet • Exercises on reading performance measures and selection of Mutual Funds • Preparation of Financial Plan 	6 hours

References

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Text Books:

S. No	Author/s	Title of the Book	Publisher
1	Prasanna Chandra	Investment Analysis and Portfolio Management	McGraw Hill Education
2	Bodie, Kane, Marcus and Mohanty	Investments	Pearson Publications, New Delhi
3	Pitabas Mohanty	Spreadsheet Skills for Finance Professionals	Taxmann Publications
4	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Question Paper Pattern

1. Internal Assessment – 20 marks (based on practical lab-based assignments)
2. End Semester Exam – 30 marks

30 MCQs carrying one mark each

Teaching Hours per week: 1T + 2P

Eligibility to Teach:

Preferably Commerce Teaching Faculty. In the absence of Commerce Faculty, Management Faculty have to teach. In the absence of Commerce and Management, Economics faculty have to teach. In the absence Commerce, Management and Economics, Statistics / Mathematics may teach.

Pedagogy

1. Highlights of the contents of interactive E-workbook

- Micro and Macro-Indicators affecting Personal Financial Planning
- Financial plan templates with examples/ scenarios
- Financial Goal setting / Financial Goals Worksheet
- Stock Selection
- Criteria for selection of Mutual Funds
- Investment options for young adults who enter professions
- Financial security worksheet
- Glossary of must know key terms

2. Online Diagnostic Assessments / Instruments

Type	Method	Outcome
Quiz	Flash cards and games	Instructive and persuasive for behavioural change
Projections	Personal Budget based assessment	Assimilation, application and retention through case scenarios
Preassessments	Financial life skills Investor Risk Profile Risk Measurement Skills	Benchmark knowledge according to the requirements of the age and situation
Psychometric assessments	Financial stress scale	Create follow up assignments that sustain changed behaviour

3. 10 Recorded self-help videos 12 minutes each from experts