



# GULBARGA UNIVERSITY

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ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿ.ಓಎಸ್/2019-20/348

ದಿನಾಂಕ: 01/07/19

## ಅಧಿಸೂಚನೆ

ವಿಷಯ:- ಬಿ.ಕಾಂ.ಕೋರ್ಸಿನ III ಮತ್ತು IVನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ:-1. ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿ ಸಭೆ ದಿನಾಂಕ: 08.04.2019 & 09.04.2019

2. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆ ದಿನಾಂಕ: 13.05.2019

3. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 18 ದಿನಾಂಕ.06.06.2019

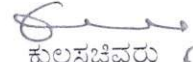
4. ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 1.7.2019

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ಉಲ್ಲೇಖ (3) ರಲ್ಲಿನ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್‌ನ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 18 ನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸುತ್ತ; ಬಿ.ಕಾಂ.ಕೋರ್ಸಿನ III ಮತ್ತು IVನೇ ಸೆಮಿಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪರಿಷ್ಕರಿಸಿ ಅನುಮೋದಿಸಿರುತ್ತದೆ. ದಿನಾಂಕ 13.05.2019. ರಂದು ಜರುಗಿದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು 2019-20ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲು ಶಿಫಾರಸ್ಸು ಮಾಡಲಾಗಿದೆ.

ಆದರಂತೆ, 2019-20ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಬಿ.ಕಾಂ.ಕೋರ್ಸಿನ III ಮತ್ತು IVನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರವನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ [www.gug.ac.in](http://www.gug.ac.in) ದಿಂದ ಪಡೆಯಬಹುದು.



ಕುಲಸಚಿವರು 01/7

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

ಗೆ.

1. ಮುಖ್ಯಸ್ಥರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಭಾಗ, ಗು.ವಿ.ಕಲಬುರಗಿ.
2. ಎಲ್ಲಾ ಪದವಿ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ.

## ಪ್ರತಿಗಳು:

1. ಡೀನ್‌ರು, ವಾಣಿಜ್ಯ ನಿಕಾಯ, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ), ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
3. ನಿರ್ದೇಶಕರು, ಯೋಜನೆ, ಮೇಲ್ವಿಚಾರಣೆ ಹಾಗೂ ಮೌಲ್ಯಮಾಪನ ಮಂಡಳಿ, ಗು.ವಿ.ಕಲಬುರಗಿ.
4. ಗ್ರಂಥಪಾಲಕರು, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ
5. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ
6. ಮುಖ್ಯಸ್ಥರು, ಗಣಕಕೇಂದ್ರ, ಗು.ವಿ.ಕಲಬುರಗಿ ಇವರಿಗೆ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ ಸೈಟ್ ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ತಿಳಿಸಲಾಗಿದೆ
7. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ / ಕುಲಸಚಿವರು ಆಪ್ತ ಸಹಾಯಕರು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ ಕಲಬುರಗಿ

## **B.Com (CBCS) III<sup>rd</sup> Semester**

### **SEC I – QUANTITATIVE TECHNIQUES FOR BUSINESS-I**

#### **Module I: Introduction**

Meaning, definition, characteristics and stages of statistics, importance in business and research, functions and limitations of statistics, collection of data, sources and collection of data, frequency distribution, types of frequency distribution.

#### **Module II: Diagrams**

Meaning, significance and general rules, types of diagrams, simple, sub-divided, percentage and multiple bar diagram, graphical presentation, types of graphs, histogram, frequency curve and olive curve.

#### **Module III: Measure of central tendency and dispersion**

Definition, properties of an ideal average, kinds of average – arithmetic mean, median, related positional values and mode, Dispersion- Meaning, types of dispersion, quartile deviation, mean deviation and standard deviation.

#### **Module IV: Probability**

Meaning, classical and empirical definition of probability, addition and multiplication theorems, random variables, probability distribution, binominal, poisson and normal distribution.

#### **Module V: Mathematics of finance**

Simple and compound interest, simple annuity, ratio, proportions and percentages, commission, brokerage and discounts.

#### **Recommended Books:**

1. Statistical methods- S P Gupta
2. Business statistics - S C Gupta
3. Problems and solutions in business mathematics - Kapoor V K
4. Statistics - R S N Pillai & Bhagavati
5. Commercial arithmetic - Iyer and Bari
6. Quantitative techniques - Dr. Kallinath. S. Patil
7. Quantitative techniques I & II – Dr. S.B. Hagaragi & Dr. S.F. Tangade

## B.Com (CBCS) III<sup>rd</sup> Semester

### DSC 7 - CORPORATE ACCOUNTING – I

#### **Module I: Share capital of company**

Meaning of shares, types of shares, issue of shares-at par, at premium, at discount, forfeiture of shares and re-issue of forfeited shares, rights shares, bonus shares, buyback of shares (theory only)

#### **Module II: Underwriting of shares and debentures**

Meaning of underwriting, underwriting agreement, underwriting commission, provisions of Companies Act 2013 relating to underwriting, SEBI guidelines for underwriting, types of underwriting, determination of liability of underwriters, journal entries in the books of the company and preparation of ledger accounts.

#### **Module III: Final accounts of companies**

Treatment of managerial remuneration, proposed & final dividend, provision for income tax & dividend tax, preparation of financial statements as per Companies Act 2013.

#### **Module IV: Mergers and acquisition of companies**

Meaning of amalgamation & acquisition, amalgamation in the nature of merger, amalgamation in the nature of purchase, methods of purchase consideration, calculation of purchase consideration, accounting for amalgamation – pooling interest method, purchase method; journal entries & ledger accounts in the books of transferor company, journal entries and preparation of balance sheet in the books of transferee company.

#### **Module V: Internal reconstruction and Accounting for intangible assets**

Meaning, forms of internal reconstruction, legal provisions relating to internal reconstruction, journal entries & preparation of balance sheet after reconstruction. **Accounting for intangible assets** Meaning, features, types of intangible assets, valuation of intangible assets: cost approach & market approach; amortisation of intangible assets. Internally generated goodwill, disclosure in financial statements.

#### **Recommended Books:**

1. Corporate Accounting by Mukherjee and Hanif
2. Corporate Accounting by S N Maheshwari and S K Maheshwari
3. Corporate Accounting by C.S Salimath and Dr.Pandit Bilamge
4. Advance Accountancy – II by S P Jain and K L Narang
5. Corporate Accounting by M B Kadkol
6. Financial Accounting III and IV by S S Hanchinal and Dr. Chandashekhar Shilvant
7. Corporate accounting I & II by Dr. S.B. Hagaragi & Dr. S.F. Tangade
8. Corporate accounting by Dr. G.B. Baligar

**B.Com (CBCS) III<sup>rd</sup> Semester**  
**DSC 8 - HUMAN RESOURCE MANAGEMENT**

**Module I: Human resource management**

Human resource management: concept and functions, role, status and competencies of HR manager, HR policies, evolution of HRM, HRM vs HRD. HR budget, emerging challenges of human resource management; workforce diversity; empowerment; downsizing; VRS; human resource information system

**Module II: Human resource planning & recruitment**

Human resource planning-quantitative and qualitative dimension; job analysis, job description and job specification; recruitment – concept and sources; selection – concept and process; test and interview placement and induction

**Module III: Training and development**

Concept and importance; identifying training and development needs; designation training programmes; role-specific and competency-based training; evaluating training effectiveness; training process outsourcing; management development; career development.

**Module IV: Performance Appraisal and Job Analysis**

Nature, objective and importance; modern techniques of performance appraisal; potential appraisal and employee counselling; job changes – transfers and promotions; compensation: concept and policies; job evaluation; methods, techniques, utility of job analysis, job terminology – job analysis and job description.

**Module V: Welfare and safety**

Employee health and safety; employee welfare; social security; employer-employee relations - an overview; grievance – handling and redressal; industrial disputes.

**Recommended Books:**

1. Human Resource Management, K. Ashwathappa
2. A Framework for Human Resource Management. Gary Dessier
3. Personnel / Human Resource Management, DeCenzo, D.A. and S. P. Robbins
4. Principles of Human Resource Management, Bohlendar and Snell
5. Human Resource Management, Ivancevich, John M
6. Human Resource Management. Wreather and Divis.
7. Human Resource Management. Robert L. Mathis and John H Jackson.
8. Human Resource Management, TN Chhabra
9. Human Resource Management, Biswajeet Pattnayak
10. Human Resource Management, Neeru Kapoor

## **B.Com (CBCS) III<sup>rd</sup> Semester**

### **DSC 9 - SMALL BUSINESS MANAGEMENT**

#### **Module I: Concept**

Entrepreneurship: definitions and framework, classification of entrepreneurs, nature and importance of entrepreneurs, entrepreneurial culture and environment, growth and development of entrepreneurs.

#### **Module II: Entrepreneurship**

Emergence of entrepreneurship in Indian industry and business, importance of entrepreneurial development, entrepreneurial motivation, leadership, decision making, risk taking, business planning and time management, self image, stress and its management perceptions, attitudes, sensitivity training, conflict management.

#### **Module III: Policy and promotion**

Government policies and measures towards promotion of entrepreneurship, government and non-government agencies extending training and other infrastructural facilities to small entrepreneurs, DIC, areas open for women entrepreneurs.

#### **Module IV: Project**

Project management, starting a new venture, project identification, project formulation, project report, project appraisal.

#### **Module V: Industries**

Definition of small scale industries, tiny industries, ancillary industries and characteristics. role of SSI in industrialization. sickness in small scale industry, causes and consequences, preventions and remedies.

#### **Recommended Books:**

1. Development of Entrepreneurship, Udai Pareek and T.V.Rao
2. Development Entrepreneurship, Issues and Problems, Small Industry Extension Training Inst, 1-Hyderabad. S.V.S. Sarma etal:
3. A PrActical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi. S.B.Srivastava:
4. Government of India: Report of the committee on development of small and medium entrepreneurs, 1975.
5. Bhanussali: Entrepreneurship Development, Himalaya Publication House.

## **B.Com (CBCS) IV<sup>th</sup> Semester**

### **SEC II – QUANTITATIVE TECHNIQUES FOR BUSINESS-II**

#### **Module I: Correlation and regression**

Correlation- meaning, definition, types, methods – Scatter diagram, Karl Pearson's coefficient of correlation, rank correlation. Regression- definitions, uses, methods – regression equations.

#### **Module II: Index numbers**

Introduction, construction of index number, types of index number, test for an ideal index number, cost of living index number.

#### **Module III: linear programming problem**

Formation, graphical methods, transportation problems, methods of obtaining initial solution, north-west corner rules, matrix minima method and vogel's approximation method, verification for optimum solution, assignment problem- Hungarian method,

#### **Module IV: Network analysis**

Critical path method (CPM), project evaluation and review technique (PERT), construction of network, float of an Activity, critical path analysis.

#### **Module V: Present worth and discounts**

Present worth, bills of exchange, discounting techniques of exchange, profit and loss, percentage of profit and loss, selling price, cost price, discount.

#### **Recommended Books:**

1. Statistical methods- S P Gupta
2. Business statistics - S C Gupta
3. Problems and solutions in business mathematics - Kapoor V K
4. Statistics - R S N Pillai & Bhagavati
5. Commercial arithmetic - Iyer and Bari
6. Quantitative techniques - Dr. Kallinath. S. Patil
7. Quantitative techniques I & II – Dr. S.B. Hagaragi & Dr. S.F. Tangade

## **B.Com (CBCS) IV<sup>th</sup> Semester**

### **DSC 10 - CORPORATE ACCOUNTING – II**

#### **Module I: Accounts of banking companies**

Meaning of banking companies, books of accounts maintained by banking companies, rebate on bills discounted, preparation of final accounts with schedules.

#### **Module II: Accounts of insurance companies**

Meaning of insurance, types of Insurance, preparation of final accounts of insurance companies as per IRDA regulations – revenue account, profit and loss account and balance sheet with all schedules.

#### **Module III: Accounts of holding companies**

Meaning of holding company & subsidiary company, meaning of certain terms; requirements of holding company under companies Act 2013, preparation of consolidated balance sheet with special adjustments regarding unrealised profits, inter-company eliminations, minority & majority chart, calculation of goodwill & capital reserves.

#### **Module IV: Valuation of shares**

Valuation of shares: Meaning, Methods of Valuation of shares, problems on valuation of shares.

#### **Module V: Liquidation of companies**

Meaning, voluntary liquidation, preparation of liquidators final statement of accounts, order of discharging liabilities, calculation of liquidators remuneration, treatment of uncalled up capital & liability of contributors.

#### **Recommended Books:**

1. Corporate Accounting by Mukherjee and M Hanif
2. Corporate Accounting by S N Maheshwari and S K Maheshwari
3. Financial Accounting by C.S Salimath and Dr.Pandit Bilamge
4. Advance Accountancy – II by S P K L Narang
5. Corporate Accounting by M B Kadkol
6. Financial Accounting III & IV by Dr. S S Hanchinal and Dr.Chandrashekhar Shilvant.

## **B.Com (CBCS) IV<sup>th</sup> Semester**

### **DSC 11 – CORPORATE ADMINISTRATION**

#### **Module I: Introduction**

Company, characteristics of a company, types of companies including one person company, formation of a company, promoters, their legal position, pre-incorporation contract and provisional contracts, online registration of a company, permission and clearance from government authorities.

#### **Module II: Documents**

Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, mis-statement in prospectus, book building, issue, allotment and forfeiture of shares, transmission of shares, buyback and provisions regarding buyback, issue of bonus shares.

#### **Module III: Management**

Company secretary, role of company secretary under Companies' Act 2013, rights of and restrictions on company secretary. Meaning of directors, classification, women directors, independent directors, small shareholder's directors, disqualifications, director identity, number, appointment, legal position, powers and duties, removal of directors, key managerial personnel, managing director, manager, Corporate Social Responsibility.

#### **Module IV: Meeting of shareholders and Board**

Types of meetings, convening and conduct of meeting, quorum, postal ballot, meeting through video conference, e-voting, resolutions of meeting, powers of tribunals in relation to meetings, proxies.

#### **Module V: Books of accounts and winding up**

Books of accounts, registers, online filing of documents, dividend provisions, auditor's appointment, rotation of auditors, auditor's report, secretarial audit, concept and mode of winding up, National Company Law Tribunal (NCLT), special courts.

#### **Recommended Books:**

1. An easy approach to corporate laws- Sharma J.P
2. A guide to company Act- Ramaiya
3. Company law procedures- Kannal S & V.S.Sowrirajan- -
4. Companies Act and corporate laws – Bharat law house Pvt. Ltd
5. Corporate administration – Ashwini N and Kavitha G
6. Corporate laws – Taxmann
7. Corporate administration – S. Nagbhushana and Ravikumar K



## **B.Com (CBCS) IV<sup>th</sup> Semester**

### **DSC 12 – INDIAN BANKING**

#### **Module I: Introduction to Indian Banking System**

Meaning and Definition of Bank and Banking, Significance, Evolution of Banks in India, Composition of Indian Banking System, Reserve Bank of India, Commercial Banks, Development Banks, Regional Rural Banks, Cooperative Banks, NABARD, LDBs, EXIM Bank (only outline of all these Banks).

#### **Module II: Indian Commercial Banks**

Public Sector, Private Sector and Foreign Exchange Banks - Functions and Services, Banks and Economic Development, Banker's Balance Sheet, Portfolio Management, Principles of Investment Policy.

#### **Module III: Reserve Bank of India**

Traditional and Promotional Functions, Role of RBI in Agricultural Financing and Industrial Development, Monetary and Credit Policy - Bank Rate, Repo Rate, Liquidity Adjustment Facility, Interest Rate Policy, Prime Lending Rate; Treasury Management (only outline).

#### **Module IV: Recent Trends in Indian Banking**

Types of Financing – Repayment Methods, Venture Capital, Factoring Services, Internet and Mobile Banking, Deposit Insurance Scheme, Gold Deposit Scheme, Capital Adequacy, Asset Classification, Provisioning Requirements, Disclosure Standards, and Risk Management System

#### **Module V: Banking Sector Reforms**

Meaning, objectives, reasons and significance of reforms; Narasimham Committee recommendations; capital adequacy norms and re-capitalization; prudential regulation – income recognition, asset classification and provisioning norms; interest rate structure, disclosure norms; technological developments in banking; banking Ombudsman scheme.

#### **Recommended Books:**

1. Banking law and practices – S N Maheshwari
2. Banking theory and practice – K C Shekhar
3. Practical banking – M Radhaswamy
4. Banking law and practices – Varshney and Sundaram
5. Banking theory and practice – P K Shrivastava
6. Banking law and practices – Gardon and Natarajan