



Land No: 08330-222311
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**K.L.E.SOCIETY'S
S.V.S. BELLUBBI ARTS & COMMERCE COLLEGE
SAUNDATTI – 591126**

3rd Cycle Re-Accredited at the 'B++' Level by NAAC

Web: <http://www.klesvsbcs.edu.in>
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BUS STAND ROAD SAUNDATTI – 591126
TQ. SAUNDATTI, DIST. BELAGAVI (KARNATAKA)

1.3.2: Average percentage of courses that include experiential learning through project work/field work/internship

This is to certify that, following is the list of content of syllabus indicating for surveys, field work and project report.

Sl. No.	Semester	Content	Year of Introduction
1.	B.Com.-III Sem.	3.2A. Principles of Entrepreneurship Development Note: Skill Development visit an SSI's established preferably by Alumni of the College. Interact with them about the problems faced by them. Write a report on such visits.	2016-17
2.	BA-II Sem.	Micro Economics Paper-II Note: Seminar, Field work, Home Assignments on Agri Marketing	2018-19
3.	B.Com.-V Sem.	5.1 Management Accounting Note.: Suggested Project Report: Preparation of Project Report on Financial Analysis of any company / Bank / Cooperative Society.	2017-18
4.	B.Com.-VI Sem.	6.6 Indian Financial Services Note: online Trading, Visit to the local Broking Firms.	2017-18



g.f.
PRINCIPAL
K.L.E.Society's S.V.S.Bellubbi
Arts & Com College, Saundatti.



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3.2 A. PRINCIPLES OF ENTREPRENEURSHIP DEVELOPMENT

Lecture per Week: 4 hours
Exam Duration: 3 Hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Objective : Provides an understanding of the scope of an entrepreneur, key areas of development, financial assistance by the institutions

Units	Topics	No. of Periods
I.	Enterprise, Entrepreneur, Entrepreneur and Entrepreneurship- meaning, definitions, characteristics, functions and development. Importance of Entrepreneurship. Qualities of successful entrepreneur	10
II.	New types of enterprises- manufacturing, service and franchise. large, medium and small scale industries- choice of ownership form for small enterprises	10
III.	Women entrepreneurship- Meaning & Definition, characteristics, problems faced by Women entrepreneurs. Charms of being women entrepreneur – taking initiatives and personal responsibilities.	10
IV.	Creativity and innovations- Meaning and definition- exercises on creativity and innovation, techniques and methods of developing creativity and innovation.	10
V.	Problem solving techniques- Concept, meaning and definitions- exercises on problem solving in relation to entrepreneurship development.	10

Note: Skill Development: Visit an SSI's established preferably by Alumni of the college. Interact with them about the problems faced by them. Write a report on such visits.

Suggested Reference:

- 01 Zimmerman Scarborough : Entrepreneurship Development and Small Enterprises management, PHI, New Delhi.
- 02 Renu Arora & S. K. Sood: Fundamentals of Entrepreneurship and small Business Kalyani Publishers, New Delhi
- 03 Sitanikaraiat: Entrepreneurship Ideas in Action, Thomson Asia PTE Ltd., New Delhi
- 04 Greene : Entrepreneurship ideas in action. Thomson Asia PTE Ltd., New Delhi
- 05 Dr. G. K. Warshney: Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
- 06 S. S. Kanka : Entrepreneurship Development, Sultan Chand & Sons, New Delhi

GROUP- D

B.A Second Semester

1. **Agricultural Marketing (Optional)**

Subject: MICRO ECONOMICS - PAPER II
(Teaching Hrs. 5 per week)

Objectives :

1. To popularize cost & revenue concepts .
2. To know how prices are determined.
3. To educate about distribution of income.

Unit - 1 : Cost and Revenue Analysis.

Meaning & types of Cost of production and Revenue.
Short run & Long run Cost and Revenue curves.
Production Function. Law of variable proportions.
Role of innovations in promoting production.

Unit - 2 : Market

Meaning and Classification of Market.
Meaning of Firm & Industry.
Equilibrium of Firm & Industry : Short run & Long run.
Role of Entrepreneur in promoting marketing.
Meaning and features of Perfect Competition.

Unit - 3 : Monopoly

Meaning and features of Monopoly Market. Price and output determination in short run
& long run under Monopoly Price discrimination. Meaning & types.
Evils & Control of Monopoly.
Meaning and feature of Oligopoly.

Unit - 4 : Monopolistic Competition

Meaning and features of Monopolistic Competition.
Price and output determination in short run and in long run under Monopolistic
Competition.
Skimming & Penetration price policy.

Unit - 5 : Factor Pricing

Meaning of distribution. Marginal Productivity theory of distribution.



- a) Rent : Meaning & Concepts of Rent. Recardian theory & Modern theory of rent - Quasi rent.
- b) Wages : Meaning & Concepts of Wages. Subsistence theory. Nominal & real wages. Wage differentials. Minimum Wages.
- c) Interest : Net & Gross Interest. Liquidity Preference theory of Interest.
- d) Profit : Meaning & Concepts of Profit. Risk & Uncertainty theory. Innovation theory.

Reference Books:

- | | |
|-----------------------------------|---------------------------------|
| 1. Principles of Economics | M. L. Seth. |
| 2. Principles of Economics | K. K. Dewett. |
| 3. A Text book of Economic Theory | A. W. Stonier and Hague |
| 4. A Text book of Economics | P.A. Samuelson and Nogardus |
| 5. Micro Economic Theory | M. L. Jingan |
| 6. Modern Economics | K.K. Dewett and K.P.M. Sundaram |
| 7. Micro Economics | P. N. Chopra |
| 8. Economic Theory | Kulkarni and Kalkundrikar |

Allotment of Teaching Hrs

Total Teaching Hrs	:	50 hrs
Practical 04 Hrsper week		
Two Internal Tests	:	02 Hrs
Group Discussion and Case Studies	:	04 Hrs
Seminar, Field Works and Home assignments	:	04 Hrs ✓
Total	:	60 Hrs

Allotment of Marks

- A) Theory Exam - 80 Marks + Internal Marks 20 = 100
- B) Practical Exam - 40 Marks + Internal Marks 10 = 50

Practicals :

- 1. Study of different types of markets. ✓
- 2. Identification of nature of market by visiting the local markets.
- 3. A practical study of oligopoly market.



**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(V SEMESTER)



w.e.f. Academic Year 2017 - 18 & Onwards

B. Com V Semester Syllabus Implemented from academic year 2017-18

B.COM V SEMESTER

5.1 MANAGEMENT ACCOUNTING

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To familiarize students with various concepts, terms and tools of Management Accounting.
2. To develop financial analytical skill of students.
3. To create consciousness among the students about sources and application of funds.

Units	Topics	No of periods
I	Introduction to Management Accounting: Meaning and definition of Management Accounting, Origin, Scope, Objectives and Functions of Management Accounting, Advantages and Disadvantages of Management Accounting, Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting, Installation of Management Accounting System, Tools and Techniques of Management Accounting, Role of management Accountant.	10
II	Financial Analysis & Interpretation: Meaning and definition of Financial Analysis, Difference between Analysis and Interpretation, Objectives, Types of Financial Analysis, Steps in Financial Analysis, Tools of Financial Analysis; Comparative Financial Statement, Common - size Financial Statements and Trend Analysis, Uses and Limitations of financial analysis.	10
III	Ratio Analysis: Meaning, definition, Importance, Mode of Expression, Advantage and Limitations of Ratios. Classifications of Ratios, a) Liquidity Ratios: Current Ratio, Liquidity Ratio, b) Solvency Ratios; Debt-Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, c) Efficiency Ratios; Fixed Assets Turnover Ratio, Working Capital Turnover Ratio, Stock Turnover Ratio, d) Profitability Ratios; Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio & Operating Ratio.	10
IV	Funds Flow Statement: Meaning of Funds, Flow of Funds and Funds Flow Statements, Objectives difference between Income Statement and Funds Flow Statement difference between Balance Sheet and Funds Flow Statement, Steps in Preparation of Funds Flow Statement Schedule of Changes in Working Capital, Funds from operation, Treatment of Provision for Taxation and Proposed Dividend, Sources and Application of funds, uses and limitations of Funds Flow Statement.	10
V	Cash Flow Statement: Meaning, Objectives, Difference between Cash Flow and Funds Flow Statement, Steps in preparation of cash flow statement, cash from operations, sources and applications of cash, cash flow Statement under traditional method, Cash flow Statement as per AS3 (Revised) uses and limitations of Cash flow	10
	Suggested Project Report: Preparation of Project Report on Financial analysis of any company /Bank/co-operative society.	



**RANI CHANNAMMA UNIVERSITY
BELAGAVI**



COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(VI SEMESTER)

w.e.f. Academic Year 2017 - 18 & Onwards



Group I
FINANCE AND TAXATION
6.6 INDIAN FINANCIAL SERVICE

Lecture per Week: 4 hours

Max Marks: 80 (End Sem) + 20 (IA) = 100

Exam Duration: 3 Hours

Objectives:

1. To make students understand about the emerging financial services.
2. To increase the knowledge of students about processes involved in demat, remat, for facting and factoring.
3. To upgrade the students' knowledge on financial judgment regarding lease evaluation.

Units	Topics	No of periods
I	Financial services – Meaning- Features- Classification- Importance- Stages in the growth of Financial .Services.	10
II	MERCHANT BANKING: Merchant banking – Meaning - Functions – SEBI Regulations –Registration –Code of Conduct-Books of Accounts- Responsibilities and obligations – Powers.	10
III	LEASE FINANCING: Meaning-definition-Types of Lease- Merits and Demerits- Evaluation of Lease Financing- Purchase V/s Leasing- Borrowing V/s Leasing-Evaluation from Lessor and Lessees point of view.	10
IV	FACTORING AND FORFAITING: Meaning- Objectives and Types of Factoring-Process- Advantages and Disadvantages- Factoring V/s Bills Discounting-Cost benefit analysis with practical problems- Forfaiting – Meaning – Forfaiting Process.	10
V	MODERN SERVICES: Dematerialization and Rematerialisation- Meaning-Objectives- Process- Merits and Demerits- Functions. NSDL and CSDL ,online trading Credit Rating –Meaning-Institutions-Process and Symbols.	10

SKILL DEVELOPMENT:

1. Financial Appraisal of Lease.
2. Cost Benefit Analysis
3. Demat and Remat Procedure.
4. **Online Trading, visits to the local Broking firms.** ✓

SUGGESTED REFERENCES:

1. M.Y.Khan: Financial Services, Tata McGraw Hill Publications, New Delhi.
2. Avadhani V. A : Marketing of Financial Services, Himalaya Publications, Mumbai.
3. Batra. B.S. & Batra B.S: Management of Financial Services, Deep & Deep Publications, New Delhi.
4. Donnelly & Others: Marketing Financial Services, Homewood IL, Dow-Jones, Irwin.
5. Pezzullo, M.A. : Marketing Financial Services, Macmillan India Ltd, New Delhi.
6. Srivastav R.M. : Indian Financial System, Rishi Publishers, Hyderabad.
7. Bharati Pathak P.Mohan Rao: Indian Financial System. Person Education, Delhi.
8. R.L.Hyderabad : Financial Services, Deep & Deep, Delhi
9. Verma J.C: Merchant Banking – Bharat Law House Delhi.
10. Vasant Desai: Indian Financial System and Development, HPH New Delhi.
11. Prasanna Chandra: Financial Management Tata McGraw, New Delhi.
12. S. O. Halasagi & S. O. Halasagi : Financial Sevices, Onkar Prakashan , Kagwad.
13. Dr P.P.Anvekar: Financial Sevices

