



# GULBARGA UNIVERSITY

"JANNA GANGA", GULBARGA - 585 106, KARNATAKA,  
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ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿ.ಟಿ.ಎಸ್/2018-19/726

ದಿನಾಂಕ: 6-7-18

## ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಬಿ.ಕಾಂ ವಾಣಿಜ್ಯ ಕೋರ್ಸಿಗಾಗಿ ಸಿಬಿಸಿಎಸ್ ಪದ್ಧತಿಯನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ಅದಕ್ಕನುಗುಣವಾಗಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: 1) ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಸಭೆಯ ದಿನಾಂಕ: 07.06.2018

2) ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆ ದಿನಾಂಕ: 14.06.2018.

3) ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 11 ದಿನಾಂಕ.26.06.2018.

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ಉಲ್ಲೇಖ (3) ರಲ್ಲಿನ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 11 ನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸುತ್ತ; ಬಿ.ಕಾಂ ವಾಣಿಜ್ಯ ಕೋರ್ಸಿನ I ರಿಂದ IIನೇ ಸೆಮೆಸ್ಟರ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪರಿಷ್ಕರಿಸಿ ಅನುಮೋದಿಸಿರುತ್ತದೆ. ದಿನಾಂಕ 22.06.2018. ರಂದು ಜರುಗಿದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು 2018-19ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲು ಶಿಫಾರಸ್ಸು ಮಾಡಲಾಗಿದೆ.

ಅದರಂತೆ, 2018-19ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಬಿ.ಕಾಂ ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಕೋರ್ಸಿನ I ರಿಂದ IIನೇ ಸೆಮೆಸ್ಟರ ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ 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

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 / ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರ ಮಾಹಿತಿಗಾಗಿ.

**GULBARGA UNIVERSITY****Distribution of Courses/ Papers in Undergraduates Programme I to VI Semester as per Choice Based Credit System****(CBCS) Proposed for B.Com., Courses****SYLLABUS: (Choice Based Credit System) effect from 2018-19**

Semester No.	Code	Title of the Paper	Marks			Teaching hours / week			Credit	Duration of Exams (Hrs)	
			Sem. Exam	IA	Total	L	T	P			
<b>FIRST</b>	AECC-1a	Kannada/MIL-1	80	20	100	2	1	-	3	3	
	AECC-1b	English-1	80	20	100	2	1	-	3	3	
	AECC-1c	Indian Constitution	40	10	50	1	1	-	2	2	
	DSC-1	Financial Accounting-I	80	20	100	3	1	-	4	3	
	DSC-2	Principles of Marketing	80	20	100	3	1	-	4	3	
	DSC-3	Business Economics	80	20	100	3	1	-	4	3	
<b>Total Marks for First Semester:</b>					<b>550</b>				<b>20</b>		
<b>SECOND</b>	AECC-2a	Kannada/MIL-2	80	20	100	2	1	-	3	3	
	AECC-2b	English-2	80	20	100	2	1	-	3	3	
	AECC-2c	Environmental Studies	40	10	50	1	1	-	2	2	
	DSC-4	Financial Accounting-II	80	20	100	3	1	-	4	3	
	DSC-5	Principles of Management	80	20	100	3	1	-	4	3	
	DSC-6	Industrial Economics	80	20	100	3	1	-	4	3	
<b>Total Marks for Second Semester:</b>					<b>550</b>				<b>20</b>		
<b>THIRD</b>	AECC-3a	Kannada/MIL-3	80	20	100	2	1	-	3	3	
	AECC-3b	English-3	80	20	100	2	1	-	3	3	
	AECC-3c	Disaster Management	40	10	50	1	1	-	2	2	
	SEC-1	Quantitative Techniques for Business-1	80	20	100	2	1	-	3	3	
	DSC-7	Corporate Accounting-I	80	20	100	3	1	-	4	3	
	DSC-8	Human Resource Management	80	20	100	3	1	-	4	3	
	DSC-9	Small Business Management	80	20	100	3	1	-	4	3	
	<b>Total Marks for Third Semester:</b>					<b>650</b>				<b>23</b>	
	<b>FOURTH</b>	AECC-4a	Kannada/MIL-4	80	20	100	2	1	-	3	3
AECC-4b		English-4	80	20	100	2	1	-	3	3	
SEC-2		Quantitative Techniques for Business-2	80	20	100	2	1	-	3	3	
DSC-10		Corporate Accounting- II	80	20	100	3	1	-	4	3	
DSC-11		Corporate Administration	80	20	100	3	1	-	4	3	
DSC-12		Indian Banking	80	20	100	3	1	-	4	3	
<b>Total Marks for Fourth Semester:</b>					<b>600</b>				<b>21</b>		
<b>FIFTH</b>	SEC-3	Banking Operations and Insurance	80	20	100	3	1	-	4	3	
	DSC-13	Management Accounting	80	20	100	3	1	-	4	3	
	DSC-14	Auditing	80	20	100	3	1	-	4	3	
	DSC-15	Business Environment	80	20	100	3	1	-	4	3	
	DSC-16	Business Law	80	20	100	3	1	-	4	3	
	DSE-1	Elective I	80	20	100	4	1	-	5	3	
	DSE-2	Elective II	80	20	100	4	1	-	5	3	
<b>Total Marks for Fifth Semester:</b>					<b>700</b>				<b>30</b>		
<b>SIXTH</b>	SEC-4	Computer Application for Business and E-Commerce	80	20	100	3	1	-	4	3	
	DSC-17	Financial Management	80	20	100	3	1	-	4	3	
	DSC-18	Indian Financial System	80	20	100	3	1	-	4	3	
	DSC-19	International Trade	80	20	100	3	1	-	4	3	
	DSC-20	Goods & Services tax	80	20	100	3	1	-	4	3	
	DSE-3	Elective I	80	20	100	4	1	-	5	3	
	DSE-4	Elective II	80	20	100	4	1	-	5	3	
<b>Total Marks for Sixth Semester:</b>					<b>700</b>				<b>30</b>		
<b>Total Credits for the Course</b>					<b>3750</b>				<b>144</b>		

Note: Course = paper; AECC: Ability Enhance Course; DSC: Discipline Specific Core Course; SEC=Skill Enhancement Course; DSE= Discipline Specific Elective, L= Lecture; T=Tutorial; P= Practical. Additional) 2 credits shall be given for the successfully completion of two years of NSS/NCC/Scouts and Guides (144+2=146); MIL= Modern Indian Language  
 AECC-1c and AECC-2c papers shall be approved by the BOS of Environmental Science and Political Science.  
 Tutorial batch=25 student, AECC-a and AECC-b papers cover communicative skills

  
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## **Elective Groups and Papers (DSE) for B.Com V & VIth Semester**

### **GROUP (A): TAXATION AND COSTING**

- DSE 1. Income Tax – I
- DSE 2. Cost Accounting – I
- DSE 3. Income Tax – II
- DSE 4. Cost Accounting – II

### **GROUP (B): ACCOUNTING**

- DSE 1. Accounting Standards
- DSE 2. Accounting for Managerial Decisions
- DSE 3. Human Resource Accounting
- DSE 4. Applied Cost Accounting

### **GROUP (C): MARKETING**

- DSE 1. Services Marketing
- DSE 2. Marketing Research
- DSE 3. Rural Marketing
- DSE 4. International Marketing

  
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**CBCS Syllabus 2018-19**  
**B.com. First Semester**  
**DSC 1. Financial Accounting - I**

**UNIT – I: ACCOUNTING SYSTEMS & PRINCIPLES:**

Meaning, Definition, Importance and Functions of Accounting, Journal, Ledger, Trial Balance, Accounting Concepts and Accounting Conventions.

**UNIT – II: PREPARATION OF FINANCIAL STATEMENTS OF SOLE TRADING CONCERN:**

Meaning and Need of Financial Statements, Preparation of Manufacturing, Trading and Profit & Loss Account and Balance sheet. Numerical problems on Financial Statements

**UNIT-III: ACCOUNTING FOR CONSIGNMENT TRANSACTIONS:**

Meaning of Consignment, differences between sale and consignment, Proforma invoice, Account sales, Types of commission – Methods of accounting - Goods sent at cost and at invoice price, Valuation of stock, Normal and abnormal loss. Preparation of ledger accounts in the books of consignor and consignee.

**UNIT-IV: BANK RECONCILIATION STATEMENT:**

Meaning of BRS, Reasons for differences in the balances as per pass book and cash book, Preparation of Bank Reconciliation Statement.

**UNIT-V: SALE OF PARTNERSHIP TO A LIMITED COMPANY**

Introduction, Need for conversion, Meaning of purchase consideration, Modes of discharge of Purchase consideration, Methods of calculation of Purchase consideration: Net assets and net payment methods, passing of journal entries and preparation of ledger accounts in the books of the firms.

**Skill Development:**

- Correcting wrong trial balance
- Preparation of BRS with imaginary figures
- Calculation of purchase consideration with imaginary figures

**REFERECE BOOKS:**

1. Financial Accounting by P C Tulsian
2. Advanced Accountancy by S P Jain and K L Narang
3. Financial Accounting, Lal, Jawahar and Seema Srivastava
4. Financial Accounting, S. N. Maheshwari
5. Financial Accounting by Chandrashekar Salimath and Pandit Bilamge
6. Corporate Accounting by M B Kadkol
7. Financial Accounting by S S Hanchinal and Chandrashekar Sheelvanth
8. Financial Accounting by B S Raman

  
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## DSC 2. PRINCIPLES OF MARKETING

### UNIT-I: INTRODUCTION

Nature, scope and importance of Marketing; Marketing concepts; Marketing mix; Marketing environment- Macro and Micro environmental factors. Functions of Marketing

### UNIT-II: MARKET SEGMENTATION

Marketing Segmentation: Meaning and importance of marketing segmentation, market segmentation strategies, basis of segmentation, Product differentiation vs. market segmentation

### UNIT-III: PRODUCT

Meaning and features of product, Product mix, Product Life Cycle, New product development, Causes for failure of a new product, Branding, Packaging and Labeling.

### UNIT-IV: PRICE

Meaning of Price and Pricing, Types of pricing, Objectives of pricing, Essentials of sound pricing policy and Promoting mix.

### UNIT-V: ADVERTISING AND PUBLICITY

Advertising and Publicity: Meaning, definition and significance of advertising, Socio and economic effects of advertising, Advertising media, Advertising agency, Advertisement copy and layout, Measuring advertising effectiveness.

### UNIT-VI: RECENT DEVELOPMENTS IN MARKETING

Online Marketing, Direct Marketing, Services Marketing, Social Marketing; Green Marketing.

### Reference books:

- 1) Marketing Management-Analysis, Planning and control by Phillip Kotler.
- 2) Fundamentals of marketing by William.J.Stanton.
- 3) Principles of Marketing and Salesmanship by Sontakki and Deshpande.
- 4) Service Marketing by Payne.
- 5) Majaro, Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
- 6) Czinkota, *Marketing Management*, Vikas Publishing House (P) Ltd.
- 7) Armstrong, Gary, and Kotler, Philip, *The Essentials of Marketing*, Pearson Education, New Delhi.



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### DSC 3. BUSINESS ECONOMICS

#### UNIT-I:

**Introduction:** Meaning and definition of Business Economics, Scope of Business Economics and General Economics, Business Economics as a tool of business decisions.

#### UNIT-II:

**Demand Function:** Law of demand, Demand forecasting and elasticity of demand, Determinants of elasticity of demand, Importance of elasticity of demand. Consumption: Consumer equilibrium and consumer surplus.

#### UNIT-III:

**Production Function:** Law of variable proportions, Iso-Quants-Economic regions and optimum factor combination.

#### UNIT-IV:

**Theory of Costs:** Short-run and long-run curves, traditional and modern approaches.

#### UNIT-V:

**Market structures:** Market structures and business decisions.

#### Reference books:

- 1) Business Economics by Ahuja H.L., Pub. S. Chand & Co.
- 2) The essence of Business Economics by Nellis and Parker, Pub. PHI New Delhi.
- 3) Modern Microeconomics – A. Koutsoyiannis
- 4) Micro Economic Analysis – R.R. Barthwal
- 5) Modern Economic Theory – K.K. Dewett



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## DSC 4. FINANCIAL ACCOUNTING-II

### UNIT-I: DEPARTMENTAL ACCOUNTS

Meaning and objectives of departmental accounts, differences between departmental and branch accounts, Apportionment of common expenses among different departments, Preparation of departmental trading and profit and loss account in columnar form. Preparation of balance sheet

### UNIT-II: BRANCH ACCOUNTS:

Meaning, objectives and types of branches-Dependent Branches: Selling goods for cash, Selling goods for cash and credit, Supply of goods on cost and invoice price  
Independent branches –Meaning, features, incorporation of branch transactions in head office books, Adjustment entries in the books of head office only, Depreciation on branch assets, Goods in transit, Cash in transit, Inter branch transactions

### UNIT-III: ROYALTY ACCOUNTS:

Meaning of Royalty, Minimum rent, Short workings, Recoupment of short workings, Lessor, Lessee, Delay in payment, Strike, Journals and ledgers in the books of lessor and lessee.

### UNIT- IV: HIRE PURCHASE ACCOUNTS:

Meaning of Hire purchase contract, Legal provisions and definition of terms used, Systems of recording, Calculation of interest, cash price and hire purchase price, Journal entries and Ledger accounts in the books of Hire purchaser and Hire vendor. Ascertainment of profit under debtors method only.(Excluding repossession of assets)

### UNIT- V: DISSOLUTION OF PARTNERSHIP FIRMS:

Meaning, and Causes for Dissolution of partnership firm,-Applicability of Garner Vs. Murray rule-insolvency of all partners –Journal entries and ledger accounts.

#### Skill Development:

- Preparation of departmental accounts with imaginary figures
- List out the basis of allocation of common expenses with imaginary figures
- Draft the hire purchase agreement with imaginary names and figures
- Draft the royalty agreement with imaginary names and figures

#### SUGGESTED READINGS

1. Financial Accounting by P C Tulsian
2. Advanced Accountancy by S P Jain and K L Narang
3. Financial Accounting, Lal, Jawahar and Seema Srivastava
4. Financial Accounting, S. N. Maheshwari
5. Financial Accounting by Chandrashekar Salimath and Pandit Bilamge
6. Corporate Accounting by M B Kadkol
7. Financial Accounting by S S Hanchinal and Chandrashekar sheelvanth
8. Financial Accounting by B S Raman
9. Financial Accounting by G B Baligar



## **DSC 5. PRINCIPLES OF MANAGEMENT**

### **Module-1:**

Meaning and definition of management, management as an activity, management as a process, Academic discipline, Group, Nature of Management. Is Management as a science or art, profession. Importance of management, Levels of Management, Scope of Management.

### **Module-2:**

Evolution of Management thought, Pre-scientific Management Period, Scientific Management and Contribution of F.W. Taylor, Contribution of Henry Fayol, Human Relations Movement, Social Science Movement, Management.

### **Module-3:**

Meaning, Nature and importance of Planning. Advantages and disadvantages of Planning. Steps in Planning, Planning Premises and Types of Planning Premises.

### **Module-4:**

Organization Meaning, nature and importance of organization, Principles of Organization, Organizational Charts and manuals-formal and Informal Organizations-Types of Organizations: Line, functional, Line and Staff, Committee –Departmentation.

### **Module-5: Direction and Supervision:**

Introduction. definitions and scope of direction. Techniques of direction. Essential characteristics of a good Order or instructions. Supervision: meaning. definitions and characteristics of supervision. Distinction between direction and supervision. Functions and qualities of supervisor.

### **Reference Books:**

1. Principles of Management-Reddy and Tripathi
2. Principles of Management-Dinkar Pagare
3. Management Principles & Practice-Lallan Prasad and Gulshan.
4. Principles of Management by L M Prasad
5. Principles of Management by J Jayashankar
6. Principles of Management by R S Gupta

  
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## **DSC 6. INDUSTRIAL ECONOMICS**

### **UNIT-I:**

Introduction: Industrialization, factors influencing industrialization in India, Evolution of industry in India, large and medium industries-Sugar, Iron & steel, Cotton & textile, Cement.

### **UNIT-II:**

Industrial Policy of India: Industrial Policy 1991, LPG-consequences and challenges of LPG, issues of privatization, information technology revolution.

### **UNIT-III:**

Industrial Finance: The need for finance, types of finance, sources of finance, structure of institutional finance for industries in India.

### **UNIT-IV:**

Industrial labour: Meaning, Labour structure in India, Unorganised labour issues, Labour laws in India, Labour problems, Labour unions and Remedial measures

### **UNIT-VI:**

Foreign Direct Investments: Meaning, Routes of FDI, Government Initiatives, Advantages and Disadvantages of FDI. FDI in wholesale and Retail sector. Inflow of FDI in various sectors.

### **Reference Books:**

1. Indian Industrial economy by Sivayya & Das VBM, Pub. S. Chand & Co.
2. Industrial Economy by Agarwal D.C. Pub. Kalyani Pub.
3. Economic environment of business by Ghosh Pub. Vikas Pub.
4. Principle of Economics – M.L. Seth
5. Business Economics – S.K. Singh
6. Micro Economics Theory – J.V. Vaishampayan
7. Principles of Economics – D.N. Dwivedi.

  
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