

**NEW EDUCATION POLICY INITIATIVES**  
**A REPORT ON**  
**CURRICULUM FRAMEWORK FOR FOUR-**  
**YEAR UNDERGRADUATE PROGRAM IN COMMERCE**  
**{COMMON FRAME WORK FOR ALL B.COM.AND BBA COURSES}**

**BY**  
**EXPERT COMMITTEE**



**KARNATAKA STATE HIGHER EDUCATION COUNCIL**  
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**September 2021**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.1.1		
<b>Name of the Course:</b> Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a) Understand the theoretical framework of accounting as well as accounting standards.</li> <li>b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>c) Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>d) Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>e) Outline the emerging trends in the field of accounting.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting-Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles- Concepts and Conventions-Accounting Standards-Indian Accounting Standards (INDAS).		
<b>Module No.2: Financial Statements of Sole Proprietors</b>		<b>12</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.		
<b>Module No.3: Consignment Accounts</b>		<b>12</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee-Treatment of Normal & Abnormal Loss.-Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
<b>Module No.4: Royalty Accounts</b>		<b>14</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent-Short Workings-Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor-Journal Entries and Ledger Accounts including minimum rent account.		
<b>Module No.5: Emerging Trends in Accounting</b>		<b>08</b>

Digital Transformation of Accounting- Big Data Analytics in Accounting- Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting- Outsourced Accounting- Predictive Accounting (Theory Only).

**Skill Developments Activities:**

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proforma invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Material on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. S.P. Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note:** Latest edition of text books may be used.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.1.2		
<b>Name of the Course:</b> Management Principles and Applications		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a) Understand and identify the different theories of organisations, which are relevant in the present context.</li> <li>b) Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>c) Differentiate the different types of authority and choose the best one in the present context.</li> <li>d) Compare and choose the different types of motivation factors and leadership styles.</li> <li>e) Choose the best controlling techniques for better productivity of an organisation.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Management</b>		<b>12</b>
Introduction-Meaning and importance of Management-Managerial Functions-Essence of Management-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
<b>Module No.2: Planning</b>		<b>10</b>
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
<b>Module No.3: Organizing</b>		<b>12</b>
Introduction-Meaning-Concept and Process of Organizing-An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
<b>Module No.4: Staffing and Leading</b>		<b>12</b>

Introduction-**Staffing**:ConceptofStaffing-StaffingProcess;**Motivation**:Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need-HierarchyTheory-Hertzberg’sTwo-factorTheory-Vroom’sExpectationTheory;**Leadership**:Concept-Importance-MajortheriesofLeadership(Likert’sscaletheory,Blakeand Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situationalLeadership),Transactionalleadership,TransformationalLeadership,TransformingLeadership; **Communication**: Concept-purpose-process-Oral and written communication-Formalandinformalcommunicationnetworks-Barrierstocommunication-Overcoming barrierstocommunication.

<b>ModuleNo.5: ControllingandCoordination</b>	<b>12</b>
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**Control**:Concept-Process-Limitations-PrinciplesofEffectiveControl-MajorTechniquesofcontrol-RatioAnalysis,ROI,BudgetaryControl,EVA,PERT/CPM,Emergingissuesin Management;**Coordination**:Meaning-Nature-Importance-PrinciplesofCoordination.

- SkillDevelopmentActivities:**
1. Collectthephotosandbio-dataofanythreeleadingcontributorsofmanagementthoughts.
  2. Visitanybusinessorganisationandcollecttheinformationontypesofplanningadoptedbythem.
  3. Visitanybusinessorganisationandcollectedifferenttypesofauthorityfollowedandalsoth edrawtheorganizationalstructure.
  4. Analysetheleadershipstylesofanyselectfivecompaniesofdifferentsectors.
  5. Visitany manufacturingfirm andidentify thecontrolling systemfollowed.
  6. Anyotheractivities,whicharerelevanttothecourse.

- TextBooks:**
1. HaroldKoontzandHeinzWehrich(2017),EssentialsofManagement:AnInternational andLeadershipPerspective,McGraw HillEducation,10<sup>th</sup>Edition.
  2. StephenPRobbinsandMadhushreeNandaAgrawal(2009),FundamentalsofManagement:Essential ConceptsandApplications, Pearson Education, 6<sup>th</sup>Edition.
  3. JamesH.Donnely,(1990)FundamentalsofManagement,PearsonEducation,7<sup>th</sup>Edition.
  4. B.P.SinghandA.K.Singh(2002),EssentialsofManagement,ExcelBooks
  5. PCTripathi&PNReddy(2005),PrinciplesofManagement,TMHPublications,3<sup>rd</sup>Edition.
  6. KoontzHarold(2004), EssentialsofManagement,TataMcGrawHill.
- Note:Latesteditionoftextbooks maybeused.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.1.3 <b>Name of the Course:</b> Principles of Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>f) Understand the basic concepts of marketing and assess the marketing environment.</li> <li>g) Analyse the consumer behaviour in the present scenario and marketing segmentation.</li> <li>h) Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</li> <li>i) Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</li> <li>j) Outline the recent developments in the field of marketing.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Marketing</b>		<b>12</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
<b>Module No.2: Consumer Behaviour &amp; Market Segmentation</b>		<b>12</b>
<b>Consumer Behaviour:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price-Place & Promotion.		
<b>Module No.3: Product and Pricing</b>		<b>12</b>
<b>Product:</b> Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.		
<b>Module No.4: Promotion and Distribution</b>		<b>12</b>

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

<b>Module No.5: Recent Developments in Marketing</b>	<b>08</b>
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Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing - Mobile Marketing - Marketing Analytics - Social Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, any other recent developments in Marketing.

**Skill Development Activities:**

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.

**Reference Materials:**

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S.K. Grover. Marketing Management. Fourth Edition.

**Note:** Latest edition of textbooks may be used.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.1.5 (Open Elective Course) <b>Name of the Course:</b> Accounting for Everyone		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to k) Analyse various terms used in accounting; l) Make accounting entries and prepare cash book and other accounts necessary while running a business; m) Prepare accounting equation of various business transactions; n) Analyse information from company's annual report; o) Comprehend the management reports of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>10</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis - Annual Report on CSR - Business responsibility report - Corporate governance report - Secretarial audit report.		



**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.

**Text Books:**

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M. Y. and Jain, P. K. Management Accounting. McGraw Hill Education.
9. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.1.5 (Open Elective Course) <b>Name of the Course:</b> Financial Literacy		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction</b>		<b>07</b>
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.		
<b>Module No.2: Financial Planning and Budgeting</b>		<b>07</b>
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.		
<b>Module No.3: Banking Services</b>		<b>10</b>
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, microfinance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
<b>Module No.4: Financial Services from Post Office</b>		<b>08</b>

PostofficeSavingsSchemes:SavingsBank,RecurringDeposit,TermDeposit,MonthlyIncomeScheme,KishanVikasPatra,NSC,PPF,SeniorCitizenSavingsScheme(SCSS),Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). MoneyTransfer:MoneyOrder,E-Moneyorder.InstantMoneyOrder,collaborationwiththeWesternUnionFinancialServices;MO Videsh,InternationalMoneyTransferService,ElectronicClearanceServices(ECS),MoneygramInternationalMoneyTransfer,Indian Postal Order(IPO).

<b>Module5:Protection andInvestmentRelatedFinancialServices</b>	<b>10</b>
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**Insurance Services:** Life Insurance Policies: Life Insurance, Term Life Insurance, EndowmentPolicies,PensionPolicies,ULIP,HealthInsuranceanditsPlans,Comparisonof

**Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, EndowmentPolicies,PensionPolicies,ULIP,HealthInsuranceanditsPlans,Comparisonof**

policiesofferedbyvariouslifeinsurancecompanies.PropertyInsurance:Policiesofferedbyvariousgeneralinsurancecompanies.PostofficelifeInsuranceSchemes:PostalLifeInsuranceandRuralPostalLifeInsurance(PLI/RPLI).HousingLoans:Institutionsprovidinghousingloans,Loans underPradhanmantriAwasYojana–RuralandUrban.

**Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning andimportance;ShareMarketandDebtMarket,Sensexanditssignificance;InvestmentinShares–selectionprocedureforinvestmentinshares;Riskelement;Investment Management-ServicesfrombrokersandInstitutions,andself-management;MutualFund.

- SkillDevelopmentActivities:**
1. Visitbanks,postoffices,andinsurancecompaniestocollectinformationandrequireddocumentsrelatedtotheservicesofferedbytheseinstitutionsandtoknowtheprocedureofavailingoftheservices.
  2. Fill up the forms to open accounts and to avail loans and shall attach photocopies ofnecessarydocuments.
  3. Preparepersonalandfamilybudgetforone/six/twelvemonthonimaginaryfigures.
  4. Try to open Demat account and trade for small amount and submit the report onprocedure on openingof Demat account andfactorsconsidered fortrading.
  5. Anyotheractivities,whicharerelevanttothecourse.

**TextBooks:**

1. Avadhani,V.A.(2019).InvestmentManagement.Mumbai:HimalayaPublishingHousePvt.Ltd.
2. Chandra,P.(2012).InvestmentGame:HowtoWin.NewDelhi:TataMcGrawHillEducation.
3. Kothari,R.(2010).FinancialServicesinIndia-ConceptandApplication.NewDelhi:SagePublicationsIndiaPvt.Ltd.
4. Milling,B.E.(2003).TheBasicsofFinance:FinancialToolsforNon-FinancialManagers.Indiana:universeCompany.
5. Mitra,S.,Rai,S.K.,Sahu,A.P.,&Starn,H.J.(2015).FinancialPlanning.NewDelhi:SagePublicationsIndia Pvt. Ltd.
6. Zokaityte,A.(2017).FinancialLiteracyEducation.London:PalgraveMacmillan.

**Note:Latesteditionoftextbooks maybeused.**

**B.CourseContents****2.1 AdvancedFinancialAccounting****2.2 BusinessMathematics/CorporateAdministration****2.3 Law&PracticeofBanking****2.4 HealthWellness/Social&EmotionalLearning****2.5 EnvironmentalStudies****2.6 Financial Environment /InvestinginStock Markets**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.2.1		
<b>Name of the Course:</b> Advanced Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>p) Understand &amp; compute the amount of claims for loss of stock &amp; loss of Profit.</li> <li>q) Learn various methods of accounting for hire purchase transactions.</li> <li>r) Deal with the inter-departmental transfers and their accounting treatment.</li> <li>s) Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>t) Prepare financial statements from incomplete records.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>10</b>
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
<b>Module No.2: Hire Purchase Accounting</b>		<b>10</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
<b>Module No.3: Departmental Accounts</b>		<b>12</b>
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-interdepartment transfer and its treatment		
<b>Module No.4: Accounting for Branches</b>		<b>12</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
<b>Module No.5: Conversion of Single Entry into Double Entry</b>		<b>12</b>
Introduction- Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system-Problem on Conversion of Single Entry into Double Entry.		

**Skill Developments Activities:**

7. Identify the procedure & documentations involved in the insurance claims.
8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
9. Identify the common expenditures of an organisation among various departments.
10. Collect the procedure and documentations involved in the establishment of various branches.
11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
12. Any other activities, which are relevant to the course.

2. S.P. Iyengar (2005), *Advanced Accounting*, Sultan Chand & Sons, Vol. 1.
3. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, (2017) *Accounting: Text and Cases*, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) *Introduction to Financial Accounting*, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and S.K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), *Financial Accounting Vol. I & II*, United Publishers & Distributors
8. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 2.2		
<b>Name of the Course:</b> Business Mathematics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a) Understand the number system and indices applications in solving basic business problems.</li> <li>b) Apply concept of commercial arithmetic concept to solve business problems.</li> <li>c) Make use of theory of equation in solving the business problems in the present context.</li> <li>d) Understand and apply the concepts of Set Theory, Permutations &amp; Combinations and Matrices solving business problems.</li> <li>e) Apply measurement of solids in solving simple business problems.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Number System and Indices</b>		<b>12</b>
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problem on finding sum of natural, Odd and Even numbers - HCF and LCM, problem thereon; Indices - Introduction, Laws of indices, application of laws for simplification, simple problems.		
<b>Module No.2: Commercial Mathematics</b>		<b>10</b>
Introduction - Meaning of Simple and Compound interest and problems thereon, - Annuities, types & problems on present and future value of annuity; Ratios and Proportions - meaning and problems thereon - problems on speed, time and work.		
<b>Module No.3: Theory of Equation</b>		<b>12</b>
Introduction - Meaning - Problem on Linear equations and solving pure and a defective quadratic equations (factor and Sridharacharya method only), problem on Simultaneous equations (Elimination method only).		
<b>Module No.4: Set Theory, Permutations &amp; Combinations and Matrices</b>		<b>12</b>
Introduction - Meaning & types of sets - Laws of Sets - Venn diagram - problems thereon; Meaning and problems on permutations and combinations; Matrices - Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
<b>Module No.5: Measurement of Solids</b>		<b>10</b>
Introduction - Meaning and problem on Area and perimeter / circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		

**Skill Developments Activities:**

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principle to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N. Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S.P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr. B.H. Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No.4, 2016.
9. A.P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No.3, January 2007.
10. D.C. Sancheti & V.K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A. Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No.1, 2009.
12. B.M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No.5, 2015

**Note: Latest edition of text books may be used.**



<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com. 2.2</b> <b>Name of the Course: Corporate Administration</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> u) Understand the framework of Companies Act of 2013 and different kind of companies. v) Identify the stages and documents involved in the formation of companies in India. w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. y) Evaluate the role of liquidator in the process of winding up of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Company</b>		<b>12</b>
Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - - Kinds of Companies - One Person Company - Private Company - Public Company - Company limited by Guarantee - Company limited by Shares - Holding Company - Subsidiary Company - Government Company - Associate Company - Small Company - Foreign Company - Global Company - Body Corporate - Listed Company.		
<b>Module No.2: Formation of Companies</b>		<b>12</b>
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types - Features - Legal Formalities - Administration.		
<b>Module No.3: Company Administration</b>		<b>12</b>
Introduction - Key Managerial Personnel - Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors - Appointment - Powers - Duties & Responsibilities. Managing Director - Appointment - Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
<b>Module No.4: Corporate Meetings</b>		<b>10</b>

Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum - Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
<b>Module No.5: Winding Up</b>	<b>10</b>
Introduction - Meaning - Modes of Winding up - Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	
<b>Skill Development Activities:</b>	
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and	

- prepare the highlights of the same.
2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
  3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
  4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
  5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
  6. Any other activities, which are relevant to the course.

**Text Books:**

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com.2.3		
<b>Name of the Course:</b> Law and Practice of Banking		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
z) Summarize the relationship between Banker & customer and different types of functions of banker		
aa) Analyze the role, functions and duties of paying and collecting banker.		
bb) Make use of the procedure involved in opening and operating different accounts.		
cc) Examine the different types of negotiable instrument & their relevance in the present context.		
dd) Estimate possible developments in the banking sector in the upcoming days.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Banking</b>		<b>12</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks- Origin of banking- Banker and Customer Relationship (General and special relationship)- Origin and growth of commercial banks in India – Types of Banks in India – Banks’ Lending- changing role of commercial banks. RBI: History- Role & Functions.		
<b>Module No.2: Paying and Collecting Banker</b>		<b>12</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights- Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction- Meaning – Legal status of collecting banker- Holder for value- Holder in due course – Duties & Responsibilities- Precautions and Statutory Protection to Collecting Banker.		
<b>Module No.3: Customers and Account Holders</b>		<b>10</b>
Introduction- Types of Customers and Account Holders- Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms- Joint Stock companies- Executors and Trustees- Clubs and Associations and Joint Hindu Undivided Family.		
<b>Module No.4: Negotiable Instruments</b>		<b>12</b>
Introduction – Meaning & Definition – Features – Kind of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction- Meaning- Essentials & Kind of Endorsement – Rules of endorsement.		
<b>Module No.5: Recent Developments in Banking</b>		<b>10</b>
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer- MICR – RTGS- NEFT – ECS- Small banks- Payment banks- Digital Wallet- Cryptocurrency- KYC norms – Basel Norms- Mobile banking- E-payments- E-money. Any other recent development in the banking sector.		

**Skill Development Activities:**

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a saving and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.

5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

17. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
18. S.P. Srivastava (2016), Banking Theory & Practice, Anmol Publications
19. Maheshwari, S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11<sup>th</sup> edition
20. Shekar, K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
21. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.2.6 (Open Elective Course) <b>Name of the Course:</b> Financial Environment		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to ee) Understand the fundamentals of Indian Economy and its significance. ff) Evaluate the impact of monetary policy on the stakeholders of the Economy. gg) Assess the impact of fiscal policy on the stakeholders of the Economy. hh) Examine the status of inflation, unemployment and labour market in India ii) Inference the financial sector reforms in India.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>10</b>
Introduction-Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact-other Marco financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>08</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF-RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>08</b>
Introduction-Meanings-objectives-public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>08</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; <b>Unemployment</b> - natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillip's curve-the trade-off between inflation and unemployment-sacrificeratio-role of expectations adaptive and rational		
<b>Module 5: Financial Sector Reforms:</b>		<b>08</b>

Introduction-Financialsectorreforms-Recommendation&actiontaken-SARFESIAct-NarasimhamCommitteeI&II-KelkarCommittee-FRBMAct-Basel-BIS-history-need-mission-objectives-BaselnormsI,II&III-criticismofBaselnorms-ImplementationofBaselnormsinIndia-impactofBaselnormsonIndianbanks.

**SkillDevelopmentActivities:**

1. Collectlasttenyear GDPrateandexaminethesame.
2. CollectlasttwoyearsmonetarypolicyratesofRBIandanalysetheimpactofthe

same.

3. Collectlastfiveyears fiscalpolicyofIndianGovernmentandanalysetheimpactofthesameonruralpoor.
4. Collectlastfiveyear dataoninflation,unemploymentrateandlabourmarketconditionsandcriticallyprepare thereport.
5. IdentifytherecentfinancialsectorreformsinIndia.
6. Anyotheractivities,whicharerelevanttothecourse.

**TextBooks:**

1. VKPuriandSKMishra,IndianEconomy,HPH.
2. DattandSundharam's,IndianEconomy,SChand
3. RameshSingh,IndianEconomy,McGrawHilleducation.
4. KhanandJain,FinancialServices,McgrawHillEducation,8thedition
5. RBIworkingpapers
6. MistryofFinance,GOIofworkingpapers
7. SEBIGuidelinesIssuedfromtimetotime.

**Note:Latesteditionoftextbooks maybeused.**

<b>Name of the Program: Bachelor of Commerce (B.Com)</b> <b>Course Code: B.Com.2.6 (Open Elective Course)</b> <b>Name of the Course: Investing in Stock Markets</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return ; kk) Analyse Indian securities market; ll) Examine EIC framework and conduct fundamental analysis; mm) Perform technical analysis; nn) Invest in mutual funds market.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Investing</b>		<b>10</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module No. 2: Fundamental Analysis</b>		<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module No. 3: Technical Analysis</b>		<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
<b>Module No. 4: Indian Stock Market</b>		<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India - BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
<b>Module 5: Investing in Mutual Funds</b>		<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Type of Mutual funds - Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		

**Skill Development Activities:**

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,

fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**





## ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಜ್ಞಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ  
ದೂರವಾಣಿ ಸಂ.: 08472-263202 ಫ್ಯಾಕ್ಸ್: 08472-263206, ಇ-ಮೇಲ್:  
registrargug@rediffmail.com



ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿಬಿಎಸ್/2018-19/1567

ದಿನಾಂಕ: 16/01/2019

### ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಸ್ನಾತಕ ಪದವಿ ಕೋರ್ಸಿಗೆ ಸಿಬಿಸಿಎಸ್ (Choice Based Credit System) ಹೊಸ ಕ್ರಮನಿಯಮಾವಳಿಗಳನ್ನು ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ:1) ಪತ್ರ ಸಂಖ್ಯೆ.ಗುವಿಕ/ವಿಮವಿ/ಬಿಬಿಎಸ್/2018-19/763 ದಿನಾಂಕ.15.07.2018.

2) ಅಧಿಸೂಚನೆ ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿಬಿಎಸ್/2018-19/1011 ದಿನಾಂಕ.11.09.2018.

3) ಸರ್ಕಾರದ ಪತ್ರ ಸಂ ಇಡಿ 04 ಯುಜಿಎಸ್ 2018 ದಿನಾಂಕ.15.11.2018.

4) ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ.26.12.2018.

\*\*\*

2018-19 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಲ್ಲಿ ಪದವಿ ಕೋರ್ಸುಗಳಿಗೆ ಕಡ್ಡಾಯಗೊಳಿಸಲಾದ ಸಿಬಿಸಿಎಸ್ (Choice Based Credit System) ಯೋಜನೆಯನ್ನು ಅಳವಡಿಸಿಕೊಂಡು ಹಾಗೂ ಅದರಂತೆ ರಚಿಸಲಾಗಿರುವ ಹೊಸ ಕ್ರಮನಿಯಮಾವಳಿಗಳನ್ನು ಉಲ್ಲೇಖ (2) ರನ್ವಯ ಕುಲಾಧಿಪತಿಗಳ ಅನುಮೋದನೆಯನ್ನು ನಿರೀಕ್ಷಿಸಿ ಅಧಿಸೂಚನೆಯನ್ನು ಹೊರಡಿಸಲಾಗಿತ್ತು. ಮುಂದುವರೆದು, ಸರ್ಕಾರದ ಪತ್ರ ಸಂಖ್ಯೆ ಇಡಿ 04 ಯುಜಿಎಸ್ 2018 ದಿನಾಂಕ.15.11.2018. ರನ್ವಯ ಸದರಿ ಕ್ರಮನಿಯಮಾವಳಿಗಳನ್ನು ಗೌರವಾನ್ವಿತ ರಾಜ್ಯಪಾಲರು ಹಾಗೂ ಕುಲಾಧಿಪತಿಗಳು ಉಲ್ಲೇಖ (3) ಪತ್ರದನ್ವಯ ಅನುಮೋದನೆ ನೀಡಿರುತ್ತಾರೆ.

ಸದರಿ ಕೋರ್ಸಿನ ಹೊಸ ಕ್ರಮನಿಯಮಾವಳಿಯು 2018-19ನೇ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಕುಲಸಚಿವರು

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

ಗೆ,

1. ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ.
2. ಎಲ್ಲಾ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ.

ಪ್ರತಿಗಳು:

1. ಎಲ್ಲಾ ನಿಕಾಯದ ಡೀನ್‌ರಿಗೆ ಮಾಹಿತಿಗಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
3. ವಿಶ್ವಾಧಿಕಾರಿಗಳು, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
4. ನಿರ್ದೇಶಕರು, PMEB ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
5. ಮುಖ್ಯಸ್ಥರು, ಗಣಕ ಕೇಂದ್ರ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ ಹಾಗೂ ವೆಬ್ ಸೈಟ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.
6. ವಿಶೇಷಾಧಿಕಾರಿಗಳು, ವಿದ್ಯಾಮಂಡಲ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
7. ಕುಲಪತಿಗಳ ಕಾರ್ಯದರ್ಶಿ / ಕುಲಸಚಿವರ ಆಪ್ತ ಅಹಾಯಕರು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.



## GULBARGA UNIVERSITY KALABURAGI

### **Draft Regulations governing Undergraduate degree Programme under Choice Based Credit System (CBCS) (Semester Scheme)**


**(framed under Section 44 (c) of Karnataka State Universities Act, 2000)**

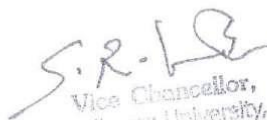
#### **1. Preamble**

The University Grants Commission (UGC) has initiated several measures to bring equity, efficiency and excellence in the Higher Education System in India. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters. The UGC has formulated various regulations and guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions (HEIs) in the country. The academic reforms recommended by the UGC in the recent past have led to overall improvement in the higher education system. However, due to lot of diversity in the system of higher education, there are multiple approaches followed by universities towards examination, evaluation and grading system. While the HEIs must have the flexibility and freedom in designing the examination and evaluation methods that best fits the curriculum, syllabi and teaching-learning methods, there is a need to devise a sensible system for awarding the grades based on the performance of students. Presently, the performance of the students is reported using the conventional system of marks secured in the examinations or grades or both. The conversion from marks to letter grades and the letter grades used vary widely across the HEIs in the country. This creates difficulty for the academia and the employers to understand and infer the performance of the students graduating from different universities and colleges based on grades.

The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So, it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and

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