�ೂರುಗಳಿಗೆ

ಮೂಲಕ- ಇ.ಎಸ್.ಕಾಲೇಜೆ III ಕ್ಷೇತ್ರ IVರಿಂದ ಸಹಾಯ ಸ್ಪೂರ್ತಿ ಸಂದರ್ಶನ ಮೇ.
ಮೂಲಕ-1. ಸಂಖ್ಯೆ ಕಾಲೇಜೆ ಹ್ಯಾಂಕು ಸಂಖ್ಯೆ: 08.04.2019 & 09.04.2019
2. ಸಂಖ್ಯೆ ಕಾಲೇಜೆ ಹ್ಯಾಂಕು ಸಂಖ್ಯೆ: 13.05.2019
3. ಸಂಖ್ಯೆ ಕಾಲೇಜೆ ಹ್ಯಾಂಕು ಸಂಖ್ಯೆ: 18.06.06.2019
4. ಸಂಖ್ಯೆ ಕಾಲೇಜೆ ಹ್ಯಾಂಕು ಸಂಖ್ಯೆ: 1.07.2019

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ಪ್ರತ್ಯೇಕ (3) ಸ್ಥಾನ ಕೆಲಸಿಗ್ಗಿರುವ ವಿವಿಧ ಸ್ಥಾನಗಳಲ್ಲಿ ಸ್ಥಾನ 18 ರಿಂದ ಕೆಲಸಿಗ್ಗಿರುವ ಇ.ಎಸ್.ಕಾಲೇಜೆ III ಕ್ಷೇತ್ರ IVರಿಂದ ಸಹಾಯ ಸ್ಪೂರ್ತಿ ಸಂದರ್ಶನ ಮೇ.
ಮೂಲಕ 13.05.2019. ಪ್ರತ್ಯೇಕ ಸ್ಥಾನ ಕೆಲಸಿಗ್ಗಿರುವ ಸ್ಥಾನ 18 ರಿಂದ ಕೆಲಸಿಗ್ಗಿರುವ 2019-20 ರಿಂದ ಸಮಯದ ಸ್ಥಿತಿಗೆ ಹಾಗೂ ಸೂತ್ರದಲ್ಲಿ ಹೊಂದಿದೆ.
ಅಂದರೆ, 2019-20 ರಿಂದ ಸಂಖ್ಯೆ ಕಾಲೇಜೆ III ಕ್ಷೇತ್ರ IVರಿಂದ ಕೆಲಸಿಗ್ಗಿರುವ ಸ್ಥಾನ ವಿವಿಧ ಸ್ಥಾನಗಳಲ್ಲಿ.

ಈ ವಿವರಗಳು, ಸೂಚಿಗಳು, ಪ್ರತ್ಯೇಕವಾಗಿ ಕೆಲಸಿದಾಗ ಗೊಂಡಿಸುವ ಕೆಲಸ ಹೊಂದಿದ್ದು, ಸಹಾಯ ಸ್ಪೂರ್ತಿ

ಮೂಲಕ ಗೊಂಡಿಸುವ ಪ್ರತ್ಯೇಕ ಸ್ಥಾನಗಳು ಇಂತಹ www.gug.ac.in ಹೊಂದಿದೆ ಮಹತ್ವದಲ್ಲಿ.

ಕೋ.ಪ್ರ.

1. ಸಂಖ್ಯೆ ಕಾಲೇಜೆ ಹ್ಯಾಂಕು ಸಂಖ್ಯೆ: ಕ್ಲಾಸ್ಮಾರಾ.
2. ಸ್ಥಾನ ತಿರು ಕೆಲಸಿಗ್ಗಿರುವ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ.

ಪ್ರತ್ಯೇಕ:

1. ಗೊಂಡಿಸುವ, ಸ್ಥಾನ, ಕ್ಲಾಸ್ಮಾರಾ, ಕ್ಲಾಸ್ಮಾರಾ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಹೊಂದಿದೆ.
2. ಸಂಖ್ಯೆ ನಿರ್ದೇಶಣೆ (ಆರ್‌ಎಸ್‌ಸಿಗೆ), ಸಂಖ್ಯೆಗಳಲ್ಲಿ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ ಹೊಂದಿದೆ.
3. ಸಂಖ್ಯೆದಿರುವ, ಸಂಖ್ಯೆಗಳ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ ಹೊಂದಿದೆ, ಕ್ಲಾಸ್ಮಾರಾ.
4. ಸಂಖ್ಯೆದಿರುವ, ಕ್ಲಾಸ್ಮಾರಾ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಹೊಂದಿದೆ.
5. ಸಂಖ್ಯೆದಿರುವ, ಸಂಖ್ಯೆಗಳ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ ಹೊಂದಿದೆ.
6. ಸಂಖ್ಯೆದಿರುವ, ಕ್ಲಾಸ್ಮಾರಾ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಹೊಂದಿದೆ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಹೊಂದಿದೆ.
7. ಸಂಖ್ಯೆದಿರುವ, ಸಂಖ್ಯೆಗಳ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ, ಸಂಖ್ಯೆಗಳಲ್ಲಿ ಹೊಂದಿದೆ.

ಕೆಲಸಿದ ಪ್ರತ್ಯೇಕ ಸ್ಥಾನಗಳು ಇಂತಹ www.gug.ac.in ಹೊಂದಿದೆ ಮಹತ್ವದಲ್ಲಿ.
B.Com (CBCS) III\textsuperscript{rd} 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, binomial, 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) IIIrd 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


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 Balamge
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\textsuperscript{rd} Semister
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:

5. Human Resource Management, Ivancevich, John M
8. Human Resource Management, TN Chhabra
B.Com (CBCS) IIIrd Semister

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, Uday Pareek and T.V. Rao
3. A PrActical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi. S.B.Srivastava:
B.Com (CBCS) IVth 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) IVth Semister

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) IVth Semister

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 contracts 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) IVth Semister

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