

Credit Based II SEMESTER B.Com.Degree

Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	General Proficiency and Communicative English	BCMENL153	4	20	80	100
2	Hindi	BCMHD154	4	20	80	100
	OR Kannada	BCMKA153				
3	Money and Public Finance	BCMCMC155	4	20	80	100
4	Modern Banking	BCMCMC157	6	30	120	150
5	Business statistics& Mathematics	BCMCMC158	6	30	120	150
6	Financial Accounting-II	BCMCMC159	4	20	80	100
7	Human Rights, Gender Equity& Environmental Studies	BCMHG152	4	20	80	100
8	Co & Extra Curricular Activities					50

Credit-based II Semester B.Com
(Common to all batches scheme)
General Proficiency and Communicative English
4 Hours per Week. Max. Marks: 100

Features:

The syllabus is designed for 40 hours (4 hours per week). The Maximum Marks allotted is 100 (80+20). The duration of the semester exam is 3 hours.

Objectives:

- -Providing competence in constructing sentences properly.
- -Instilling human values and a sense of social responsibility.
- -Improving self-confidence of students to face all the challenges.

Course Content:

- **Prose**
- **Poetry**
- **Grammar**

- **Prose:**
 - 1) On Forgetting
 - 2) Good Manners
 - 3) Princess September
 - 4) Some Hints on Public Speaking
 - 5) The Selfish Giant

- **Poetry:**
 - 1) A Blind Child
 - 2) Ode to Autumn
 - 3) The Last of the Princes
 - 4) The Chimney Sweeper
 - 5) The Mountain and the Squirrel

- **Grammar:**
 - 1) Sentence transformation
 - 2) Direct-Indirect
 - 3) Passive-Active
 - 4) Positive-Comparative – Superlative
 - 5) Assertive-Interrogative – Exclamatory – Imperative
 - 6) Tag Questions
 - 7) Linkers
 - 8) Paragraph writing
 - 9) Interpretation of charts (Pie graph; Bargraph)

Recommended Reference Books:

1. Text: First Degree Language Textbook for B.Com. Semester 2 of Mangalore University by Board of Editors.
2. Contemporary English Grammar Structure and Composition by David Green (Published by Macmillan, New Delhi, 2009).

Course Outcome:

▪ Prose:

- 1) What are Lynd's views about the various forms of forgetfulness?
- 2) What are the factors that produce good manners, and why are good manners important?
- 3) How does Maugham's fairy tale reflect many instances of realism?
- 4) What are the benefits of ordering one's speech systematically?
- 5) How does the story of the selfish giant become more than a legendary tale?
- 6) Write a note on the experiences that Hill describes that arouse our sensitivity on the issue of good manners.
- 7) What did the king name his daughters after? What gift did he give each of them? What happened to September's gift?

Vocabulary exercises: Synonyms, Antonyms, Use of appropriate words, appropriate forms of words and one-word substitutes.

▪ Poetry:

- 1) How does Davies bring out the pathetic condition of the 'blind child'?
- 2) Write a note on the treatment of nature in Keats' "Ode to Autumn".
- 3) Discuss the poem 'The Chimney Sweeper' as a record of the injustice and exploitation of children in Blake's time.
- 4) What is the squirrel's justification for her place in the world?
- 5) Describe how Ramanujan portrays the pathetic plight of the descendants of the mighty Moghul dynasty.

▪ Grammar:

- 1) In each sentence a word is underlined. Choose the synonym of the word underlined from the choices given below each sentence:
 - a) His intentions were quite obvious.
i) Clear ii) Doubtful iii) Good iv) Mischievous
 - b) Please inform the definite date of your arrival.
i) Brief ii) Vague iii) Exact iv) Tentative
- 2) Fill in the blanks in the following sentences using the appropriate antonyms of the words underlined:
 - a) With courage and will power, the _____ can be made possible.
 - b) Be proud of your achievement but _____ in your behaviour.
- 3) Fill in the blanks in the following sentences using the appropriate forms of the words given in brackets:
 - a. _____ calamity is sometimes unpredictable. (Nature).
 - b. My little brother pesters me _____. (constant).

P.T.O.

4) Fill in the blanks in the following sentences choosing the appropriate words given in brackets.

- a) I _____ to travel by flight to Mumbai. (intend, indent)
- b) The _____ of the cyclone was felt everywhere. (affect, effect)

5) Write one-word substitutes for the following:

- a) A large and stately mansion.
- b) Something small of its own class and kind.

6) Do as directed:

- a) The old man sat near the fire, smoking.
(Change from simple to compound)
- b) I will finish the job by the end of this week.(Change from active to passive voice)
- c) He is too weak to walk.
(Change from simple to complex)
- d) How confusing the project was!
(Change from exclamatory to assertive)
- e) Wear this shirt.
(Change from imperative to interrogative)
- f) "What do you want?" she asked him.
(Change from direct to indirect/reported speech)

7) Complete the sentences using the correct question tags:

- a) Avani played in her cradle yesterday, _____?
- b) The car isn't in the garage, _____?

8) Fill in the blanks in the following sentences choosing the right linkers from the options given:

- a) I did not come yesterday _____ I was ill
i) Until ii) or iii) because iv) but
- b) _____ he is thin, he is strong.
i) But ii) As iii) Though iv) Because

9) Write a paragraph of about 8-10 sentences on any one of the following topics:

- a) Importance of health.
- b) Childhood days.
- c) Honesty is the best policy.

10) Interpret the given bar chart in about 10 sentences.

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (20 Marks)
2.	University Examination of 3 Hrs duration	80% (80 Marks)

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Code : BCMHDL 154

Credit Based Second Semester B.COM Degree
Hindi Language (Group -I) (Paper-II)
(2015-16 Batch onwards)
[4hours per week. Max. Marks: 100]

उद्देश :

- मानव मूल्यों को स्थापित करना और सामाजिक जिम्मेदारी की भावना ।
- बोलने की दक्षता हासिल कराना ।
- भाषा के रचनात्मक उपयोग को प्रोत्साहित करना ।

Unit I

गद्य

१. घर लौटते हुए : हरिवंशराय बच्चन
२. गंगा मैया से साक्षात्कार- डॉ बरसानेलाल चतुर्वेदी
३. श्मशान : मन्नु भन्डारी
४. बढ़ते शोर का गहराता संकट : राजेद्र कुमार राय, रवीन्द्र कुमार वर्मा

Unit II

गद्य

१. युवाओं से- स्वामी विवेकानंद
२. श्रीनिवास रामानुजन- बालशौरी रेड्डी
३. एनक हो तो रौनक है- हरी जोशी
४. कीड़े का लार, कपड़े का तार- प्रेमानन्द चन्दोला

Unit III

व्याकरण

१. काल- भेद
२. वाच्य - भेद
३. क्रियाविशेषण- भेद
४. वाक्य शुद्धीकरण
५. प्रशासनिक शब्दावली

Unit IV

व्याकरण

१. सम्बन्धबोधक
२. समुच्चयबोधक
३. विस्मयादिबोधक
४. पदपरिचय
५. हिन्दी में अनुवाद

P.T.O.

Prescribed Text Books

१. गद्य भारती- शारदा एम, वानी प्रकाशण, नयी दिल्ली

Reference Books

१. हिन्दी व्याकरण- स्व. पं कामता प्रसाद गुरु, नागरी प्रचारिणी सभा, वाराणसी
२. आधुनिक हिन्दी व्याकरण और रचना -डॉ वासुदेवनन्दन प्रसाद, भारती भवन , गोविन्द मित्र रोड, पटना
३. व्यावहारिक हिन्दी व्याकरण, अनुवाद तथा रचना- हरदेव बाहरी , लोक भारती प्रकाशन इलहाबाद

Course Outcome-

१. बच्चन जी की पठित आत्मकथा घर लौटते हुए का सार अपने शब्दों में लिखिए।
२. स्वामी विवेकानंदजी से युवाओं को दिए गए पुनरुत्थान का मार्ग।
३. क्रियाविशेषण किसे कहते हैं? उसके भेदों को लिखिए।
४. प्रशासनिक शब्दावली लिखिए: - Grant of Permission, Service Rules
५. पद परिचय दीजिए- i) राम चालाक लडका है।

Student Evaluation Components

Sl.No	Type of Assessment	Weightage
1.	Internal Assessment: Two Test & Assignment	20% (20 marks)
2.	University Examination of 3 Hours Duration Question Paper pattern 1. One word Answers (Unit I & II)-1 mark each for 5 questions 2. Annotations (Unit I) 5 marks each, Answer any 2 out of 4 3. Answer any 1 questions of 10 marks each out of 2 (Unit I 4. Short Notes 2 questions of 5 marks each out of 4 (Unit I) 5. Answer any 1 questions of 10 marks each out of 2 (Unit II) 6. Short Notes 2 questions of 5 marks each out of 4 (Unit II) 7. Vyakarana – i. Theory-2 questions of 4 marks out of 3 ii. Correcting sentences 4 questions of 1 mark each iii. Administrative words of 1 marks 4 question iv. Pada parichaya 4 marks 1 question v. Translation 1 question of 5 marks	80% (80 marks)

«**МЭ-ААРАДЗАЙ**»-ын **ХЭРЭГ** ©.П.А. **Хэлтэс**
Жуурагийн Зөвлөлийн
Хэлтэс: ПЭРЛЭГ
Хугацаа: 2017-2020
(**Ангилал 4 Уламжлал** - **Угжиргалт: 100**)

ПЭРЛЭГ-ЫН ГЭЛЭЭ:

1. **дэмжлэг, паяагч** «**МЭ-ААРАДЗАЙ**»-ийн **«МЭ-ААРАДЗАЙ»**
2. **«МЭ-ААРАДЗАЙ»**, **ЭЛЭГ**, **Огноогийн** **«МЭ-ААРАДЗАЙ»** **«Аж»**
3. **«МЭ-ААРАДЗАЙ»** **«МЭ-ААРАДЗАЙ»**
4. **«Зөвлөлийн** **«МЭ-ААРАДЗАЙ»** **«МЭ-ААРАДЗАЙ»**
5. **«Зөвлөлийн** **«МЭ-ААРАДЗАЙ»** **«МЭ-ААРАДЗАЙ»**

Вопрос 1: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 2: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 3: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 4: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 5: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 6: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Вопрос 7: «МЭ-ААРАДЗАЙ»-ийн **дэмжлэг...**

Хариулт:

1. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**
2. **«МЭ-ААРАДЗАЙ»-ийн **дэмжлэг**...**

Code: BCMCMC155

Credit Based II Semester B.Com. Degree
(Common to all Batches)
Course: Economics
Course Paper: Money and Public Finance
Number of Modules: 05
[4 hours per week. Max. Marks: 100]

Objectives of the Course:

- To study on the nature, functions and measurement of value of money.
- To examine the meaning, nature, components and role of public finance.
- To understand the various aspects of deficit finance.
- To learn about the objectives, components and role of fiscal policy.
- To look into different facets of public debt on production, distribution and consumption.
- To study the meaning, types, components and effects of Government budget.

Chapter I: Money

(10 hours)

- 1.1 Nature, definition and function of money.
- 1.2 Circular flow of money with government sector and foreign sector.
- 1.3 Measurement of changes in the value of money.
- 1.4 Index numbers: types, methods of construction of price index numbers, difficulties and uses with simple sums.

Course Outcome:

1. Define money. Explain the functions of money.
2. What are the advantages of money?
3. Explain circular flow of money.
4. What are index numbers? How are they constructed? What are the difficulties involved in their construction?
5. Explain the types of index numbers.
6. Point out the uses of index numbers.

Chapter II: Public Finance

(10 hours)

- 2.1 Meaning, difference between public finance and private finance.
- 2.2 Components of public finance.
- 2.3 Public revenue and expenditure.
- 2.4 Role of public finance in developed and developing economies.

Course Outcome:

1. What is public finance? Distinguish between public finance and private finance.
2. Explain the role of public finance in a developing economy.
3. State the components of public finance. Explain the heads of public revenue.
4. What are the sources of public revenue?
5. Describe the heads of public expenditure.

Chapter III: Deficit Financing

(10 hours)

- 1.1 Meaning, role of deficit financing.
- 1.2 Adverse effects of deficit financing.
- 1.3 Safe limits of deficit financing.
- 1.4 Fiscal policy: objectives, fiscal policy and economic development

P.T.O.

Course Outcome:

1. What is deficit financing? Explain the objectives and role of deficit financing in a developing economy.
2. Explain the effects of deficit financing on the economy.
3. Discuss the merits and demerits of deficit financing.
4. Write on safe limits of deficit financing.
5. What is fiscal policy? Explain its role in economic development.
6. Explain the importance of fiscal policy.
7. Explain the objectives and components of fiscal policy.

Chapter IV: Public Debt**(08 hours)**

- 1.1 Meaning, public and private debt.
- 1.2 Types – burden of internal and external debt.
- 1.3 Effects of public debt on production, distribution and consumption
- 1.4 Redemption: methods of public debt redemption.

Course Outcome:

1. What is public debt? Examine the effects of public debt on production, distribution and consumption.
2. Distinguish between private debt and public debt.
3. Explain the various sources of public debt.
4. What are the types of public debt? Explain the burden of public debt on the economy.
5. What is debt redemption? Explain the methods of debt redemption.

Chapter V: Government Budget**(10 hours)**

- 5.1 Meaning, types: revenue and capital budget, surplus and deficit budget.
- 5.2 Economic component of budget.
- 5.3 Functional classification of budget.
- 5.4 Impact of budget on the economy.

Course Outcome:

1. What is a budget? Explain the impact of a budget on the economy.
2. Explain the types of budget. What is their impact on the economy?
3. Discuss the components of a budget.
4. Discuss the effects of a budget on the economy.

Books for Reference:

1. Dalton H Principles of Public Finance
2. Crowther G. An outline of Money
3. ML Hhingam – Monetary Theory
4. D M Mithani – Modern Public Finance
5. KPM Sundaram – Money Public and Finance

Student Evaluation Components:

Sl. No.	Type of Assessment	Weightage
1.	Internal Assessment: Two tests & assignment	20% (20 marks)
2.	University Examination of 3 hours duration. Question paper pattern: There will be three parts. Part A – Answer any two questions of 16 marks each out of four questions. Part B - Answer any four questions of 08 marks each out of six questions. Part C - Answer any four questions of 04 marks each out of six questions	80% (80marks)

Credit Based II Semester B.Com. Degree
Course Paper II – Modern Banking
No. of Chapters : 06
[6 hours per week. Max. Marks: 150]

Objectives of the Course:

1. To know the various functions and services of commercial banks
2. To study the importance of micro finance and self help group in India
3. To know the role of Reserve Bank in agricultural and industrial financing
4. To understand about Negotiable Instruments
5. To understand the precautions to be taken by a paying banker and collecting banker .

Chapter 1 : Bank and Banking

(10 Hours)

Meaning and definition of bank and banking – significance-evolution of banks in India- coastal Karnataka banks- Indian banking system

Course Outcome:

1. Explain the significance of banks
2. Give an account of three tiers of Co-operative banks in India
3. Explain in detail the Regional Rural banks in India
4. Give a note on NABARD
5. Give an account of EXIM Bank.

Chapter 1: Commercial Banking

(10 Hours)

Types , Functions and services of commercial banks-changing role of commercial banks –housing finance-sale of mutual funds- issue of debit and credit cards ATM cards E-Transfer of funds –E-Banking.

Course Outcome:

1. Explain the principal functions of commercial banks
2. Explain the agency services of commercial banks
3. What are the miscellaneous services provided by commercial banks?
4. Write a note on E- Banking.

Chapter 3: Investment Policy Of Banks

(10 Hours)

Criteria of investment policy –principles of investment policy- Inclusive banking – micro finance-Self Help Group.

Course Outcome

1. “Liquidity and profitability are opposing consideration”. Discuss.
2. What is the need of Microfinance
3. Explain the features of Self help group
4. Explain the principles of investment policy of a bank.

Chapter 4: Reserve Bank Of India**(10 Hours)**

Functions- traditional and promotional –role of RBI in agriculture financing-role in industrial development.

1. Discuss the function of Reserve Bank of India
2. Discuss the various methods of credit control adopted by the RBI.
3. Explain the role of RBI in agricultural financing.
4. Explain the role of RBI in industrial development.

Chapter 5: Negotiable Instrument**(10 Hours)**

Meaning , features, and types- cheque- crossing of cheques- endorsement of cheque- clearing of cheques- dishonour of cheques for insufficient funds- Cheque Truncation System- At par cheques- RTGS.

1. What is crossing of a cheque?
2. Explain the different types of crossing?
3. Explain the different kinds of endorsement.
4. Discuss the different circumstances under which a cheque can be dishonoured.
5. What is RTGS?

Chapter 6: Paying banker And Collecting Banker**(10 Hours)**

Precaution to be taken by a paying banker, statutory protection to the paying banker – payment in due course – collecting banker legal status of the collecting banker – duties of collecting banker statutory protection to collecting banker .

1. Explain the essentials of payment in de course.
2. What are the duties and liabilities of the collecting banker ?
3. Explain the various precautions to be taken by a paying banker while paying a cheque.
4. Explain the protection given to a paying banker .

Books for Reference :

1. Modern Banking : B.S. Raman
2. Modern Banking : B.V.Raghunandhan

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

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Credit Based II Semester B.COM. Degree
Scheme 2014-15 Onwards
Business Statistics and Mathematics
Total Chapters : 5
4 Hours per Week. Max. Marks: 100

Course learning objectives:

- To recognize the importance the statistical tools like correlation and regression
- To calculate and apply measures of correlation and regression in solving business related problems
- To familiar with mathematical tools like calculation of interest (simple and compound) in financial transactions.
- To compute bankers interest, bakers gain and equated due date in case of transactions involving bills.

Chapter I: Determining the relation between Business Variables through Correlation Analysis.

10 Hrs.

- 1.1 Karl Pearson's Co-efficient of Correlation
- 1.2 Spearman's Rank Correlation
- 1.3 Co-efficient of Determination(r^2)

Course Outcome

1. Computation of Karl Pearson's Co-efficient of Correlation for individual series and bivariate series.
2. Computation of Spearman's Rank Correlation under no equal ranks and equal ranks.
3. Computation of Co-efficient of Determination

Chapter II: Prediction of Business Variables through Regression analysis **10 Hrs.**

- 2.1 Meaning of Regression Analysis.
- 2.2 Regression Lines and Equations.
- 2.3 Properties of Regression co-efficient and Application of Beta for Risk Management
- 2.4 Regression Equations.
- 2.5 Prediction of Variables.

Course Outcome

1. Computation of Regression co-efficients using direct method, assumed method and Arithmetic Mean Method.
2. Determination of Regression Equation and Prediction of Variables.
3. Computation of Beta factor and interpretation.

Chapter III: Business forecasting through analysis of Time Series. **10 Hrs.**

- 3.1 Definition of Time Series, Application and its Components.
- 3.2 Measurement of Trend using Moving Averages.
- 3.3 Fitting a Straight Line Trend using Least Square Method.

P.T.O.

Course Outcome

1. Explain the components of time series.
2. Measurement of Trend using Moving Averages.
3. Fitting a Straight Line Trend using Least Square Method.

Chapter IV: Arithmetic for Day-to-Day Management of Business 10 Hrs.

- 4.1 Trade Discount
- 4.2 Simple Interest
- 4.3 Compound Interest
- 4.4 Nominal and Effective Rate of Interest.

Course Outcome:

1. Calculation of Trade Discount and preparation of invoices.
2. Calculation of Simple Interest, Compound Interest and Effective Rate of Interest.
3. Calculation of Simple Interest rates ,Compound Interest rates

Chapter V: Arithmetic for Transaction with Banks.

10 Hrs.

- 5.1 True Discount
- 5.2 Bankers Discount
- 5.3 Banker's Gain
- 5.4 Equated Due Date

Course Outcome:

1. Calculation of True Discount, Banker's Discount and Banker's Gain .
2. Calculation of Equated Due Date on the basis of given information such as due date, discounted date, date of acceptance.

Books for reference:

1. Statistics : B.N. Guptha
2. Business statistics and Mathematics : Vittal
3. Statistical Methods : S.P.Guptha
4. Business statistics and Mathematics : S.P.Guptha
5. Business statistics and Mathematics : Rajmohan
6. Business statistics and Mathematics : B.V.Ragunandan

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (20 Marks)
2.	University Examination of 3 Hrs duration	80% (80 Marks)

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Code: BCMCMC159

Credit Based II Semester B Com Degree
Course: Financial Accounting
Course paper: Financial Accounting-II
Number of Chapters: 06
(6hours per week Max Marks: 150)

Objectives of the Course:

- To know the features of Bills Of Exchange.
- To understand the merits of Single Entry System
- To analyse the meaning of Different types of commission
- To calculate the amount of claim from Insurance company
- To know the meaning and preparation of accounts under Hire Purchase Scheme
- To understand the meaning and accounting treatment under instalment system

Chapter-1 Bills Of Exchange

10 Hours

Meaning, characteristics, accounting treatments for drawing, acceptance, discounting, endorsement, dishonour, renewal, sending the bill to the bank for collection, Retirement of the bill under rebate, practical problems (Excluding Accommodation Bills) etc.

Course outcome:

1. Practical problems on Bills of Exchange.
2. What are Bills of Exchange? Explain the characteristics of bills of Exchange.

Chapter-2 Accounting from Incomplete Records 10 Hours

Meaning, Merits and limitations of Single Entry system, differences between single entry system and double entry system, Analytical method of calculation of Profit-conversion into Double Entry System only.

Course Outcome:

1. Distinguish between single entry system and Double entry system
2. Calculation of Credit Sales and Credit Purchases.
3. Preparation of Total Debtors Account, Total Creditors, Bills Receivable and Bills Payable account
4. Preparation of respective accounts and Trading, Profit and loss Account and Balance Sheet.
5. Explain the merits and limitations of Single Entry System.

Chapter-3 Consignment Accounts

10 Hours

Meaning, features, difference between consignment and sale, Valuation of Consignment stock and Abnormal Loss, Journal entries and Ledger Accounts in the books of the Consignor and Consignee

Course Outcome:

1. Distinguish between Sale and Consignment
2. Write a note on different types of Commission
3. Write a note on Account Sales and Proforma Invoice

P.T.O.

4. Calculation of Consignment Stock, Abnormal Loss and Normal Loss
5. Preparation of Consignment account, Consignees account, Goods sent on Consignment, Consignment Stock Account, Consignment Stock Reserve, Abnormal Loss Account in the books of Consignor; Preparation of Consignors Account, Commission Account

Chapter-4 Fire Insurance Claims

10 Hours

Meaning, Nature of Fire insurance, Problems on loss of Stock(including Average Clause)

Course Outcome:

1. Calculation of amount of claim from Insurance Company.
2. Calculation of percentage of gross profit on Sales for the current year by preparing Memorandum Trading Account of the previous year.

Chapter-5 Hire Purchase System:

10 Hours

Meaning, features, Terms, Differences between Sale and Hire Purchase, Journal entries and ledger accounts in the books of Hire

Purchaser and Hire Vendor (Including problems on full and partial re-acquisition)

Course Outcome:

1. What is Hire Purchase System? Distinguish between Sale and hire Purchase.
2. Calculation of interest under different methods.
3. Preparation of Asset a/c, Hire Sellers a/c, Interest a/c, Depreciation a/c in the books of Hire Purchaser; Preparation of Hire Purchaser, Repossessed Stock a/c in the books of Hire Seller.
4. Problems under Hire Purchase in case of default and repossession.

Chapter-6 Instalment System

10 Hours

Meaning, Features, Differences between Hire Purchase System and Instalment system, Journal entries and Ledger accounts in the books of Instalment Purchaser and Seller.

Course Outcome:

1. Distinguish between Hire Purchase system and Instalment System.
2. Passing journal entries in the books of Instalment Purchaser and Instalment seller.
3. Calculation of Interest under different methods.

Books for Reference:

1. Financial Accounting II : B.S. Raman
2. Financial Accounting II : K.S. Adiga

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

Credit Based II Semester BCOM Degree
Course: Human Rights, Gender Equity and Environment
Course Paper: Human Rights, Gender Equity and Environment
Number of Modules: 08
[4 Hours per week. Max. Marks: 100]

Objectives of the Course:

- To understand Basic rights of the people.
- To study the various Rights available to Indian People.
- To improve the personality of Individual.
- To provide knowledge for active participation in Competitive examinations.

Part I

MODULE I

6 Hours

Human Rights

1. Human Rights - Meaning
2. Universal declaration of Human Rights

MODULE II

10 Hours

Human Rights Advocacy

1. Global Advocacy of Human Rights, Amnesty International and Others organisation
2. People's Union for Civil Liberty (PUCL)
3. Human Rights Commission in India
4. Minority Commission in India
5. Remedies against violation of Human Rights

Course outcome:

1. Human rights are more comprehensive than _____ rights.
a) Civil rights b) Economic rights c) Political rights d) Fundamental Rights
2. In ancient thought and philosophical concepts the human rights were known as _____.
a) Natural Rights b) Created rights c) Created laws d) None of the above
3. Identify the Greek philosopher from the following _____.
a) Plato b) Machiavelli c) Einstein d) Robert Clive
4. Magna Carta was a landmark in the development of human rights in _____ period.
a) Medieval b) Modern c) Ancient d) None of the above
5. Article Third of the UDHR provides for _____.
a) Political Rights b) Right to Education c) Right to life liberty and security of persons d) None
6. Human Rights day has been celebrating on _____.
a) 10th December b) 10th November c) 10th September d) None of the above
7. Which of the following is not an ancient source of Human Rights
a) Constitution b) Roman Law c) Rigveda d) Babylonian Law
8. International Labour organization established on _____.
a) 1919 b) 1918 c) 1920 d) 1917
9. The preamble of United Nations begins _____.
a) We the people of world. b) We the people of India.
c) We the people of United Nations member countries. d) We the people of United Nations.
10. _____ article of U.D.H.R. says "Human beings are born free and equal in dignity and rights".
a) art -1 b) art-2 c) art-3 d) art-4

P.T.O.

Part II
Gender Equity

MODULE III

2 Hours

Key Concepts

Sex and Gender- Masculinity and Femininity-Patriarchy and Matriarchy, Gender Roles and Attributes-gender Division of Labour- Gender Bias- Gender Stereotypes, Need for gender Sensitization.

MODULE IV

2 Hours

Women Status in India

Important Indicator- Sex Ratio, Education, Health, Nutrition, Maternal and Infant Mortality Rate, Work Participation Rate, Political Participation.

MODULE V

6 Hours

Contemporary Women's Issues

1. Discrimination against Girl Child
2. Violence against women
3. Problems of Health and Nutrition
4. Women's education and Gender bias in Education
5. Trafficking in women
6. Globalization and its impact on women

MODULE VI

6 Hours

State Initiatives on gender issues

Constitutional rights of Women, Laws pertaining to women, The national and state commission for women.

Course outcome:

1. Sex refers to the _____ in between male and female.
a) Social divisions b) Biological divisions c) Economic divisions d) None of the above
1. On the basis of the biological factor of sex human society is divided into ___ groups or communities.
a) 3 b) 4 c) 5 d) 2
2. "Women's participation in marketing is negligible" This is an example for _____
a) Gender Roles b) Gender stereotypes c) Gender sensitization d) Gender bias
3. "Women are More sentimental" This is an example for _____
a) Gender stereotypes b) Gender bias c) Gender sensitization d) Gender roles
4. The word 'patriarchy' derived from _____ word.
a) Greek b) Latin c) French d) English
5. The present chair person of women's commission of India is _____.
a) Geetha Sharma b) Mamta Sharma c) Manjula d) None of the above
6. Stereotyped views are formed about women in a _____ sense
a) Positive b) Real c) Negative d) all the above
7. _____ Means "fixed mental impression about gender"
a) Gender Roles b) Gender bias c) Gender stereotypes d) All the above
8. According to stereotypes beliefs women's are _____
a) Less intelligent b) More intelligent c) Less narrow minded d) All the above
9. According to 2011 census the birth rate of India is _____
10. a) 26 per 1000 c) 26.2 per 1000 b) 26.1 per 1000 d) 20.97 per 1000

P.T.O.

Part III
Environment

MODULE VII

12 Hours

Environment

1. Components of Environment
2. Concepts of Ecology
3. Ecological Factors: Soil, Air and Water
4. Eco System Pond and forest as Eco systems
5. Human Population Growth

MODULE VIII

8 Hours

Environmental Pollution

Types of Pollution-(a) Soil, Air, water (b) Noise and Radioactive pollution

1. Sources of Pollution and their effects
2. Control measures: Legal and Administrative

MODULE: IX

12 Hours

Conservation and Preservation of Environment

1. Natural resources and their conservation-water, soil and forest
2. Agencies involved in environmental protection in India
3. Environmental Movements in India
4. Legal and Administrative measures

Course Outcome:

1. When did Indian government passed the water prevention and control of pollution act _____
a) 1984 b) 1964 c) 1974 d) 1994
2. The human act of contamination the environment and disturbing the ecological balance can be called as ____
a) Environment Development b) Environmental Pollution c) Progress of Mankind
d) None of the above
3. When did Indian government passed the Air prevention and control of pollution act _____
a) 1984 b) 1964 c) 1974 d) 1994

Books for reference:

1. S. Devidson, Human Rights
2. Nirmala Chiranjeevi, Human Rights in India
3. Usha Sharma (ed) Gender Mainstreaming and Women's Rights
4. Mohini Chiranjeevi, Feminism and Gender Equity
5. N.K Chakravarthy, 1994, Environmental Protection and Law
6. K.A. Agarwal, Wild life in India Conservation and Management

Student Evaluation Components:

Sl. No.	Type of Assessment	Weightage
1.	Internal Assessment: Two tests & assignment	20% (20 marks)
2.	University Examination of 3 hours duration. Question paper pattern: All questions are compulsory, All questions are one word questions with four Alternative.	80% (80 marks)