



S.K.E.SOCIETY'S
RANI PARVATI DEVI COLLEGE OF ARTS AND COMMERCE
TILAKWADI, BELAGAVI – 590 006, KARNATAKA
(Autonomous)
DEPARTMENT OF COMMERCE

The following documents of the Department are place before Academic Council for the Consideration & Approval

1. B.com Third & Fourth Semester curriculum frame work
2. Panel of Examiners for Academic Year 2025 - 26
3. Add – on Courses

Academic Council Meeting
2025



S.K.E.SOCIETY'S

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BACHELOR OF COMMERCE

(AUTONOMOUS)

CURRICULUM FRAME WORK FOR UNDER GRADUATE COURSE

STRUCTURE & SYLLABUS FOR THIRD & FOURTH SEMESTER

SEP

ACADEMIC YEAR: 2025 - 26 & ONWARDS

S.K.E. SOCIETY'S
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Members of Board of Studies

Sl.No	Name	Designation
1.	Prof. Vyshali P.Hanamgond HOD &Coordinator of Commerce Department RPD College of Arts & Commerce Belagavi	Chairman
2.	Prof. B.S.Navi Professor, P.G.Department of Commerce Rani Channamma University, Belagavi Phone No.91-7892393312	VC Nominee
3.	Shri. Srinivas Nargund Principal, (Associate Professor) Shri. S.R.NARASAPUR ARTS & M.B.SHIRUR COMMERCE COLLEGE, BAGALKOT Phone N.91-9945872559	Expert from outside Parent University
4.	Smt. Girija Navdagi Asso. Professor Basaveshwara Commerce College, BAGALKOT PhoneNo.91-7892858218	Expert from outside Parent University
5.	Shri. Sudhir Shanbhag Perigrine Industries, Macche Industrial Estate, Belagavi Phone No. 91- 9964165566	Represented for Industrial Corporate Sector
6.	Dr. Vidya Jirage Asst.Professor, GFGC Khanapur, Dist.Belagavi Phone No. 91-9731576457	Member of Meritorious College Alumni
7.	Prof.P.D.Patil RPD College of Arts & Commerce Belagavi	Member
8.	Prof.Yamini Gavade RPD College of Arts & Commerce Belagavi	Member
9.	Prof.Saisheela A Jade RPD College of Arts & Commerce Belagavi	Member
10.	Prof.Veena Kuligod RPD College of Arts & Commerce Belagavi	Member

B.COM AUTONOMOUS COURSE STRUCTURE
SEMESTER THIRD

COURSE CODE	TITLE OF THE COURSE	MARKS		TOTAL	TTH	CREDITS
		IA	EEM			
PART- I ABILITY ENHANCEMENT COURSE						
3.1	MIL	20	80	100	04	03
3.2	ENGLISH	20	80	100	04	03
PART – II DISCIPLINE SPECIFIC COURSE						
3.3	CORPORATE ACCOUNTING - I	20	80	100	05	05
3.4	PRINCIPLES & PRACTICES OF BANKING	20	80	100	05	05
3.5	QUANTITATIVE METHODS & BUSINESS DECISIONS	20	80	100	05	05
3.6 ELECTIVE	MSMEs & ENTREPRENEURSHIP DEVELOPMENT OR PRINCIPLES OF MARKETING	10	40	50	03	02
PART – III SKILLS ENHANCEMENT COURSE						
3.7	ENVIRONMENTAL SCIENCE	10	40	50	02	02
	TOTAL	120	480	600	28	25

NOTE: IA – INTERNAL MARKS , EEM – END EXAM MARKS TTH- TOTAL TEACHING HOURS PER WEEK

CERTIFICATE COURSE FOR B.COM. STUDENTS. (COMPULSORY PAPER)

PAPER CC – Computer Application in Business

WEEKLY TEACHING HOURS: 1HR THEORY & 2HRS PRACTICAL'S

B.COM AUTONOMOUS COURSE STRUCTURE

SEMESTER FOURTH

COURSE CODE	TITLE OF THE COURSE	MARKS		TOTAL	TTH	CREDITS
		IA	EEM			
PART- I ABILITY ENHANCEMENT COURSE						
4.1	MIL	20	80	100	04	03
4.2	ENGLISH	20	80	100	04	03
PART – II DISCIPLINE SPECIFIC COURSE						
4.3	CORPORATE ACCOUNTING - II	20	80	100	05	05
4.4	FUNDAMENTALS OF FINANCIAL MANAGEMENT	20	80	100	05	05
4.5	BUSINESS LAW & BUSINESS DECISIONS	20	80	100	05	05
4.6 ELECTIV E	CORPORATE COMMUNICATION OR TOURISM MANAGEMENT	10	40	50	03	02
PART – III SKILLS ENHANCEMENT COURSE						
4.7	DIGITAL FINANCIAL ACCOUNTING	10	40	50	02	02
	TOTAL	120	480	600	28	25

NOTE: IA – INTERNAL MARKS , EEM – END EXAM MARKS TTH- TOTAL TEACHING HOURS PER WEEK



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:2331

Credits: 5

Contact Hours: 60 Hours

Weekly Hours: 5 Hours

Semester End Examination: 80 marks

Internal Assessment: 20 Marks

Course Objective:

- The objective of this course is to acquaint students with accounting provisions under Companies Act
- To understand applications of accounting & also educate about methods of accounting treatments.
- To understand preparation of financial statement & bank Accounts.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

- **CLO.** To understand accounting provisions under companies, act 2013
- **CLO.** Ability to prepare & analyze corporate transitions like shares & Debentures
- **CLO.** To understand theoretical framework & preparation of financial statement
- **CLO.** To Exercise accounting treatments as per IND AS

Pedagogy:

Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Discipline Specific Course (DSC -1)

Title of the Paper: CORPORATE ACCOUNTING -I

UNIT	TOPICS	NO OF PERIODS
I	Issue Of Shares and Debentures: Share Capital	12
	Subdivision of Share Capital –Issue of Shares - Pricing of Public Issue –Journal Entries for issue of shares. Redemption of Preference share. Debentures: Meaning & Types of Debentures – Provisions for Issue of Debentures under Companies Act, 2013 – Accounting entries for issue of Debentures. Redemption of Debenture	
II	Valuation of shares & Intangible assets	12
	Introduction, need, factors affecting valuation, methods of valuation. Types of valuation of Shares. Right issue, valuation of right issue, problems. Introduction to goodwill, factors affecting and influencing goodwill, methods of valuation of goodwill – Problems. Brand valuation – Problems, Intellectual Property rights(Only Theory)	
III	Underwriting of Shares:	12
	Introduction - Meaning of Underwriting I- SEBI regulations regarding underwriting; Underwriting; commission. Underwriter functions Merits & Demerits of Underwriting, Types of underwriting Marked and Unmarked Applications Determination of Liability in respect of underwriting contract - when fully underwritten and partially underwritten with and without firm underwriting problem.	
IV	Preparation of Financial Statements	12

	Statutory provisions regarding, Preparation of company final accounts as per IND AS, treatment of special items, Preparation of income statement and balance sheet as per IND AS – Problems – According to co.'s Act 2013	
V	Bank Accounts Books and registers to be maintained by banks, slip system of posting, Rebate on bills discounted, Schedule of Bank Accounts, Non-Performing assets, Legal Provisions relating to Preparation of final accounts- Problems.	12

BOOKS RECOMMENDED

Essential Books:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta – *Advanced Accounts, Vol. 2*, Publisher: S. Chand & Co.
2. R.L.Gupta & M. Radhaswamy-*Advanced Accountancy-Volume II* Publisher: Sultan Chand & Sons
3. S.P. Jain & K.L. Narang – *Corporate Accounting*, Publisher: Kalyani Publishers
4. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

Essential References:

1. Maheshwari S.N. & Maheshwari S.K. – *Corporate Accounting*, Publisher: Vikas Publishing House
2. Arulanandam & Raman – *Corporate Accounting*, Publisher: Himalaya Publishing House
3. Ashok Sehgal – *Fundamentals of Corporate Accounting*, Publisher: Taxmann
4. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House

Additional References:

1. Tulsian P.C. – *Corporate Accounting* Publisher: S. Chand Publishing.
2. B. S. Raman – *Corporate Accounting* Publisher: United Publishers.
3. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
4. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

Web Resources:

- www.icai.org – Institute of Chartered Accountants of India
- www.mca.gov.in – Ministry of Corporate Affairs
- www.sebi.gov.in – SEBI Guidelines on Underwriting, Right Issue, etc.
- www.ncert.nic.in – Basic conceptual reading material
- www.taxmann.com – Corporate laws, accounting standards, and case laws



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:2332

Credits: 5

Contact Hours: 60 Hours

Weekly Hours: 5 Hours

Semester End Examination: 80 marks

Internal Assessment: 20 Marks

Objective:

- This course aim is to teach about the basics of banking, over view of banking, and negotiable instrument act.
- To know customer & account holders, digitalized banking services.
- 3. This course makes the students to familiar with Modern Banking Services.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

- **CLO.** To understand origin, Basics, banking Act, Banking Industry
- **CLO.** To understand role of banker & customer in Banking Operations
- **CLO.** To understand Banking regulation's structure, Environment under digitalized era
- **CLO.** To understand the outline of emerging trends in banking

Pedagogy:

Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Discipline Specific Course (DSC -2)

Title of the Paper: PRINCIPLES AND PRACTICES OF BANKING

UNIT	TOPICS	NO OF PERIODS
	Introduction to Banking	12
I	Introduction, Origin & Evolution of Banking in India - Meaning and Definition, Types of Banks in India Functions of Commercial Banks – Meaning of Banker and Customer - Banker and Customer Relationship,– General Relationship – Special Relationship. RBI Role & Credit control Measures.	
	Paying and Collecting Banker	12
II	Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonour of Cheques reasons & Consequences; Collecting Banker: Introduction – Meaning - Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	
	Negotiable Instruments and Endorsement	12
III	Definition, meaning and characteristics of Negotiable instruments. Crossing of Cheques - Types of Crossing - Cheque Truncation System – IFSC Endorsement: Meaning, Definition & Types of Endorsement.	
	Customers & Account Holders	12
IV	Procedure for Opening of Accounts, Types of Account, Procedure and Practice in opening and operating accounts of different Customers. Closing of Customers Accounts.	

	Digital Banking Services	12
V	Digital Banking: Meaning, Definition – Evolution from Traditional to Digital Banking – Advantages of Digital Banking – Digital Banking Services, Types – Digital Fund Transfer, Types. AI in Banking. Particles in handling Plastic currency in banking. Security measures for banking services.	

BOOKS RECOMMENDED

Essential Books:

1. **E. Gordon & K. Natarajan** – *Banking Theory, Law & Practice* Publisher: Himalaya Publishing House
2. **P.N. Varshney** – *Banking Law and Practice* Publisher: Sultan Chand & Sons
3. **Sundaram & Varshney** – *Banking Theory, Law and Practice* Publisher: Sultan Chand & Sons
4. **Dr. Alice Mani** (2015), *Banking Law and Operation*, SBH.

Essential References:

1. **S. Gurusamy** – *Banking Theory: Law and Practice* Publisher: McGraw Hill
2. **K.C. Shekhar & Lekshmy Shekhar** – *Banking Theory and Practice* Publisher: Vikas Publishing House
3. **Tannan M.L.** – *Banking Law and Practice in India* Publisher: LexisNexis
4. **Maheshwari. S.N.** (2014), *Banking Law and Practice*, Kalyani Publishers,
5. **Gordon & Natarajan**, *Banking Theory Law and Practice*, HPH, 24th Edition

Additional References:

1. **Indian Institute of Banking & Finance (IIBF)** – *Principles and Practices of Banking* Publisher: Macmillan
2. **Dr. S.N. Maheshwari** – *Banking Law and Practice* Publisher: Kalyani Publishers.
3. **B.S. Raman** – *Banking Law & Practice* Publisher: United Publishers
4. **Shekar. K.C** (2013), *Banking Theory Law and Practice*, Vikas Publication, 21st Edition

Web Resources:

- www.rbi.org.in – RBI official website for role, credit control, circulars, and policy updates
- www.iibf.org.in – Indian Institute of Banking & Finance
- www.npci.org.in – National Payments Corporation of India
- www.bankingindiaupdate.com – Banking awareness and current trends
- www.sebi.gov.in – For updates related to financial markets and instruments



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code: 2333

Credits: 5

Contact Hours: 60 Hours

Weekly Hours: 5 Hours

Semester End Examination: 80 marks

Internal Assessment: 20 Marks

Objective:

- The objectives of this course is to learn Quantitative Techniques Methods.
- To enhance the ability of students to apply statistical tools in business decision making process.
- To apply methodology of statistical analysis & Probability in research
- To know the basic structure of utility of Consumer & stock market indices.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

- **CLO.** Course focus on quantitative methods in business decision making
- **CLO.** Equip students with skills to apply statistical techniques to understand the basics of stock market
- **CLO.** To demonstrate applicability of statistical techniques in solving research problems
- **CLO.** To cover practicals on statistical models

Pedagogy:

Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Discipline Specific Course (DSC -3)

Title of the Paper: QUANTITATIVE METHODS AND BUSINESS DECISIONS

UNIT	TOPICS	NO OF PERIODS
	Introduction to Quantitative Analysis	12
I	Meaning and Definition of Quantitative Analysis, Classification of Quantitative Techniques, Role & Scope of Quantitative Techniques (QT) in Business Decisions, Methodology & Limitations of QT	
	Descriptive Statistics:	12
II	Measures of central Tendency, Mathematical Averages, Positional Averages, Measures of Dispersion & movements, Significance of descriptive statistics & Calculations.	
	Correlation and Regression Analysis	12
III	Meaning and Importance of Correlation, Types of correlation, Methods of Measuring Correlation, Karl Pearson's Coefficient of Correlation, Spearman rank Correlation Coefficient, Regression Analysis, and Problems.	
	Probability	12
IV	Introduction to Theoretical Probability Distribution - Binomial Distribution (BD) Assumptions - Properties - Mean and Variance of BD, Probability Mass Function of Binomial Distribution, Poison Distribution (PD), Properties -Mean and Variance, Probability Mass function of Poison Distribution, Normal Distribution (ND)-Meaning, Properties, Probability Density Function of Normal Distribution, Problems on BD, PD & ND (without fitting)	

	Index Numbers:	12
V	Meaning & Utility of Index Numbers, Types Test of Adequacy, Consumer price indices,– Stock Market Indices: BSE, SENSEX, NSE NIFTY	

BOOKS RECOMMENDED

Essential Books:

1. R.S. N. Pillai & Bagavathi – *Statistics for Management* Publisher: S. Chand Publishing
2. S.P. Gupta – *Statistical Methods* Publisher: Sultan Chand & Sons.
3. D.C. Sancheti & V.K. Kapoor – *Statistics: Theory, Methods and Applications* Publisher: Sultan Chand & Sons
4. S.C Gupta -Fundamentals of statistics, Publishers: Himalaya Publishing House, 8th Revised Edition

Essential References:

1. Naval Bajpai – *Business Statistics*, Publisher: Pearson Education
2. J.K. Sharma – *Business Statistics*, Publisher: Vikas Publishing House
3. P.C. Tulsian & Vishal Pandey – *Quantitative Techniques: Theory and Problems* Publisher: Pearson.
4. S.P. Gupta & M.P. Gupta, Publisher: Sultan & Sons 19th Revised Edition -Business Statistics

Additional References:

1. Richard I. Levin & David S. Rubin – *Statistics for Management* Publisher: Pearson Education
2. Anderson, Sweeney, Williams – *Statistics for Business and Economics* Publisher: Cengage Learning
3. B.S. Raman – *Business Statistics*, Publisher: United Publishers.
5. R.H. Dhareshwar -Business Statistics
6. A.M. Gun, M.K. Gupta, B. DasGupta -Fundamentals of statistics,

Web Resources:

- www.nptel.ac.in – Free video lectures and PDFs on statistics and quantitative methods (IITs/IIMs)
- www.khanacademy.org – Interactive lessons on probability, regression, and distributions
- www.investopedia.com – Conceptual explanations of index numbers, BSE/NSE indices, correlation, etc.
- www.bseindia.com & www.nseindia.com – Live data and learning about stock indices like SENSEX and NIFTY



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:5331	Credits: 2
Contact Hours: 20 Hours	Weekly Hours: 3 Hours
Semester End Examination: 40 marks	Internal Assessment: 10 Marks

Objective:

- To enable students to explore entrepreneurial development schemes
- To motivate students to learn various entrepreneurial skills
- To promote & inculcate entrepreneurial culture
- 4. To understand role of institutions in entrepreneurship in nation development.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

- Course aims to equip students with knowledge skill & motivation to start & manage enterprise.
- To understand entrepreneurial mind-set, identify business opportunities
- To understand aims & objectives of HRP, Business plan, Business funding & project preparation
- Skill Development & recent development in Entrepreneurship

Pedagogy:
 Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Elective – I

Title of the Paper: MSMEs AND ENTREPRENEURSHIP DEVELOPMENT

UNIT	TOPICS	NO OF PERIODS
	Micro Small and Medium Enterprises	5
I	Meaning and Importance, Classification, Important provisions of MSMED Act, National Board for MSMEs, Measures for promotion of MSMEs, Registration of MSMEs.	
	Entrepreneurship	5
II	Meaning, Need and Importance, Types of Entrepreneurships, Theories of entrepreneurship - Innovation Theory of Schumpeter, Achievement Theory of McLelland, Risk Bearing Theory of Knight, Hagens Theory Entrepreneurship, Economics Theory of entrepreneurship	
	Entrepreneurship Development	5
III	Concept, Objectives, Problems, Measures Business Plan, Project Report Preparation, Contents of Project Report, Institutions Involved in Entrepreneurship Development NIESBUD, CEDOK, SFCs, KVIC, TCOs.	
	Skill Development and Entrepreneurship	5
IV	Meaning of Skill Development, Stages of Skill Development, Development Skills, Role of NSDC, The National Policy for Skill Development and Entrepreneurship 2015, National Skill Development Mission, Recent Developments.	

BOOKS RECOMMENDED

Essential Books:

1. Vasant Desai – *Dynamics of Entrepreneurial Development and Management*
Publisher: Himalaya Publishing House
2. S.S. Khanka – *Entrepreneurial Development*, Publisher: S. Chand Publishing
3. C.B. Gupta & N.P. Srinivasan – *Entrepreneurship Development in India*
Publisher: Sultan Chand & Sons.
4. S.S. Khanak - Entrepreneurship Development,
5. Suman Kalyan Choudhari -Micro, Small and Medium Enterprises in India

Essential References:

1. Dr. S. Anil Kumar, Dr. S. Krishna Kumar, T. K. Abraham – *Entrepreneurship Development*
Publisher: New Age International Publishers.
2. E. Gorden & K. Natarajan – *Entrepreneurship Development*, Publisher: Himalaya Publishing House
3. Renu Arora & S.K. Sood – *Fundamentals of Entrepreneurship and Small Business*
Publisher: Kalyani Publishers

Additional References:

1. K. Abraham & R. Achuthan – *Entrepreneurship Development*, Publisher: Kalyani Publishers
2. S. Chhabra – *Entrepreneurship and Small Business Management*, Publisher: International Book House
3. Poornima M. Charantimath - Entrepreneurship Development & Small Business Enterprises-
4. B.S. Raman – *Entrepreneurship Development and MSME* Publisher: United Publishers.

Web Resources:

- <https://msme.gov.in> – Ministry of MSME
(Official policies, registration process, schemes, and updates)
- <https://nsdcindia.org> – National Skill Development Corporation (NSDC)
<https://niesbud.nic.in> – National Institute for Entrepreneurship and Small Business Development
- <https://kviconline.gov.in> – Khadi and Village Industries Commission (KVIC)
- <https://startupindia.gov.in> – Startup India Mission



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:5332

Credits: 2

Contact Hours: 20 Hours

Weekly Hours: 3 Hours

Semester End Examination: 40 marks

Internal Assessment: 10 Marks

Objective:

The main objectives of this course is to educate about primary objectives of principles of marketing

To understand marketing mix strategies

To deal with various effects of marketing to attract new customers to fulfil business objectives.

To understand recent trend in marketing.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

1. Understand & identify concepts & approach to marketing
2. Overview of strategies & tools used in marketing
3. To understand challenges of marketing environment, consumer behaviour for business sustainability
4. Application of recent trends & practices of marketing

Elective – II

Title of the Paper: PRINCIPLES OF MARKETING

UNIT	TOPICS	NO OF PERIODS
	Introduction to Marketing	5
I	Nature – Scope - Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value Customer Creation; Evolution of Marketing; Selling Vs Marketing.	
	Market Mix – I (Product & price Mix)	5
II	Product: Concept and Importance - Product Classifications Concept of Product Mix; Product Life Cycle; New Product Development steps; Pricing: Significance - Factors affecting Price of a Product Pricing Policies and Strategies	
	Promotion Mix – II (Promotion & place Mix)	5
III	Nature and Importance of Promotion; Types of Promotion, and Characteristics; Distribution Channels and Physical Distribution: Channels of Distribution - Meaning and Importance; Types of Distribution Channels; Wholesaling and Retailing; Types of Retailers; E-Retailing.	
	Types of Marketing	5
IV	Social Marketing - Online Marketing - Green Marketing- Tele Marketing - Tele Shopping - Digital Marketing - Mobile Marketing - Virtual Marketing. E. Commerce Applications & Utilities	

Books Recommended

Essential Books:

1. Philip Kotler, Gary Armstrong – *Principles of Marketing* – Pearson Education
2. William D. Perreault, Jr., Joseph P. Cannon, E. Jerome McCarthy – *Basic Marketing: A Marketing Strategy Planning Approach* – McGraw-Hill Education
3. Ramaswamy V.S. & Namakumari S. – *Marketing Management* – Macmillan India Ltd.
4. Panda Tapan (2008), *Marketing Management*, Excel books, New Delhi, Second Edition

Essential References:

1. C.N. Sontakki – *Marketing Management* – Kalyani Publishers
2. Sherlekar S.A. – *Marketing Management* – Himalaya Publishing House
3. Rajagopal – *Marketing Concepts and Cases* – Vikas Publishing House
4. Dr. Neelamegham S. – *Marketing in India: Cases and Readings* – Vikas Publishing House

Additional References:

1. Chandrashekar K.S. – *Principles of Marketing* – United Publishers
2. Tapan Panda – *Marketing Management* – Excel Books
3. Saxena Rajan – *Marketing Management* – Tata McGraw Hill
4. Lamb, Hair, McDaniel – *Marketing* – Cengage Learning
5. Kumar Arun & Meenakshi N (2016), *Marketing Management*, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition

Web Resources:

1. <https://www.marketing91.com> – Concepts, strategies, case studies
2. <https://www.managementstudyguide.com> – Marketing tutorials and tools
3. <https://www.investopedia.com/marketing> – Marketing definitions and practical insights
4. <https://www.smartinsights.com> – Digital and online marketing resources
5. <https://www.digitalvidya.com> – Digital marketing courses and blogs
6. <https://www.hubspot.com/resources> – Free eBooks, webinars on inbound and digital marketing



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THIRD SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Weekly Teaching Hours: 1hr & 2hrs Practical's **Total Teaching Hours: 30Hours**

Objective:

The primary objective of this course is to equip students with essential skills in office automation, spreadsheet analysis, and emerging digital technologies. It focuses on practical applications relevant to commerce and industry, enabling students to efficiently manage digital tasks in professional environments.

Certificate Course

Title of the Paper: Computer Application in Business

UNIT	TOPICS	NO OF PERIODS
	Office Automation Tools and Google Apps:	10
I	Office automation tools: MS-Excel, creating an email-ID, working with e-mail, addressing with cc and bcc, working with Google Apps: Google forms: Creating and analysis of response, Google Docs – creating Google Docs and posting, Google Sheets- Creating and Editing, Google Drive- uploading and sharing of files and folders, working with Google Meet.	
	Introduction to MS Excel	10
II	features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets, Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table, What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV,FV, Rate, IRR, DB,SLN,SYD. Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, and Text Functions.	
	Tally software	10
III	Meaning of Tally software – Features – advantages – Required hardware- Preparation for installation of Tally Software – Items on Tally Screen: Menu Option, Creating a New Company, Basic Currency	

Skill Developments Activities:

Creating charts in Excel
What if analysis in Excel
Summarizing data using Pivot Table
VLookup and HLookup Functions
Rate of Interest Calculation using Financial Function
EMI calculation using Financial Function
Data Validation in Excel
Sort and Filter

Web Resources:

<https://byjus.com/govt-exams/ms-excel-basics/>



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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:

Credits: 5

Contact Hours: 60 Hours

Weekly Hours: 5 Hours

Semester End Examination: 80 marks

Internal Assessment: 20 Marks

Objective:

To learn accounting for corporate companies – Companies Act 2013

To apply accounting techniques for companies, relevance in organization effectiveness.

To learn Holding Companies accounts, liquidation of companies & reporting of financial statements

To understand Emerging Trends challenges in Accounting

Course Outcomes (COs): On successful completion of the course, the students will be able to:

1. To learn corporate transitions & financial statements
2. Preparation of consolidated Balance Sheets.
3. Application of Accounting Standards & Principles relevant to business combinations
4. Broader contest of corporate accounting with emerging concepts.

Discipline Specific Course (DSC -1)

Title of the Paper: CORPORATE ACCOUNTING – II

UNIT	TOPICS	NO OF PERIODS
	Profit Prior to Incorporation	12
I	Meaning, calculation sales ratio and time ratio, weighted ratio, treatment of capital and revenue expenditure, ascertainment of pre and post incorporation profits, preparing profit and loss account, Balance sheet as per schedule III of companies act 2013, Problems.	
	Internal Reconstruction, Merger and Acquisition:	12
II	Introduction to Internal Reconstruction, Merger and Acquisition (Concepts only), Methods, Purchase Consideration - methods & calculations. Meaning & Objectives of Capital Reduction–Provisions under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction - Problems on Passing Journal Entries - Preparation of Capital Reduction Account and Statement of Assets & Liabilities after reconstruction as per companies 2013.	
	Liquidation of Companies:	12
III	Meaning of Liquidation/Winding up – Modes of Winding up - Order of payments in the event of Liquidation preferential creditors – contributories - Liquidator's final Statement of Account Problems.	
	Accounts for Holding Companies (AS 21)	12
IV	Meaning, Need and Relevance of Holding companies accounts, Preparation of Consolidated Financial Statements in case of wholly Owned and Partly owned and subsidiaries (CFS) AS 21, Calculation of Minority Shareholders and Minority interest, Preparation of Consolidated Balance Sheet with Inter Company adjustments	

	Emerging Trends in Accounting:	12
V	HR Accounting, Inflation Accounting Investment Accounting, Forensic Accounting, Wellness Accounting, Cloud Computing, AI in Accounting, (Concepts only) Use of Spread Sheets in Accounting, Changing financial Standards. Emerging Challenges	

Books Recommended

Essential Books:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta – *Advanced Accounts (Vol II)* – S. Chand & Co.
2. R.L. Gupta & M. Radhaswamy – *Advanced Accountancy (Vol II)* – Sultan Chand & Sons
3. S.P. Jain & K.L. Narang – *Corporate Accounting* – Kalyani Publishers
4. Dr. S.N. Maheshwari & Dr. S.K. Maheshwari – *Corporate Accounting* – Vikas Publishing House

Essential References:

1. Tulsian P.C. – *Corporate Accounting* – S. Chand Publishing
2. Ashok Sehgal – *Fundamentals of Corporate Accounting* – Taxmann
3. K. Raghunathan – *Advanced Corporate Accounting* – Scitech Publications
4. Arulanandam & Raman – *Corporate Accounting* – Himalaya Publishing House
5. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, *Advanced Corporate Accounting*, HPHM.

Additional References:

1. J.R. Monga – *Fundamentals of Corporate Accounting* – Mayur Paperbacks
2. V. Rajasekaran & R. Lalitha – *Corporate Accounting* – Pearson Education
3. Dr. G. Sekar & B. Saravana Prasath – *Corporate Accounting* – CCH India
4. Bhushan Kumar Goyal – *Corporate Accounting* – International Book House Pvt. Ltd.
5. Hanif and Mukherjee, *Corporate Accounting*, Mc Graw Hill Publishers

Web Resources:

1. <https://www.icaai.org> – Institute of Chartered Accountants of India – for Accounting Standards, guidance notes, updates
2. <https://www.accountingtools.com> – Practical insights and definitions on all accounting topics
3. <https://cleartax.in> – Concepts and simplified explanations related to Company Law, Taxation & Accounting
4. <https://www.india.gov.in> – Government portal with updates on Companies Act & compliance
5. <https://www.investopedia.com> – Detailed concepts and examples in corporate and financial accounting
6. <https://mca.gov.in> – Ministry of Corporate Affairs – for Schedule III formats, notifications and circulars
7. <https://ncert.nic.in> – Basic conceptual clarity on emerging trends and theoretical accounting topics



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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	Credits: 5
Contact Hours: 60 Hours	Weekly Hours: 5 Hours
Semester End Examination: 80 marks	Internal Assessment: 20 Marks

Objective:
 The objective of this course is to identify students about the basics of financial Management
 To understand role of financial management in balancing modern business decision-making.
 To understand regulatory compliances, regulations & standards for strengthening financial growth & efficiency of organisation

Course Outcomes (COs): On successful completion of the course, the students will be able to:
 To gain understanding about organisations financial resources for strategic & long term growth.
 To understand & apply theories of capitalization & capital structure.
 To understand finance policies for developing inventory, receivables & working capital management
 Outline & implement financial data for managerial decision making

Discipline Specific Course (DSC -2)

Title of the Paper: FUNDAMENTALS OF FINANCIAL MANAGEMENT

UNIT	TOPICS	NO OF PERIODS
	Introduction To Financial Management:	12
I	Finance: Meaning, Definition, Objectives & Functions of Finance Financial Management: Meaning, definition, Goals, Scope Role & Functions of Financial Management. Financial planning—Meaning, Need, Importance, Steps in financial Planning, Principles of a sound financial plan and Factors affecting financial plan.	
	Capitalization & Capital Structure	12
II	Meaning and Definition- Theories (Cost and Earnings)- Causes Effects- Remedies of Over-capitalization , Under-capitalization & Fair Capitalization, Features- Determination of capitalization status (Problems based on BV and RV) Capital Structure- Theories of Capital Structure, Factors affecting capital structure	
	Cost of Capital & Financing Decision:	12
III	Sources of financing, estimation of components of cost of capital, Methods of calculating cost of equity, Retained Earnings, Debt & Preference capital, Weighted Average cost of capital & marginal cost of capital. Leverages: Meaning, Definition, Types & EBIT EPS Analysis. Problems	
	Inventory & Receivables Management	12
IV	Introduction, Need, Objectives, Techniques of Inventory management. Receivables Management - Introduction, Need, Objectives, Scope, Determinants, Credit Policy.	

	Working Capital Management:	12
V	Meaning and Definition, types of working capital, Determinants of working capital needs, Merits & Demerits of working capital, Sources of working capital, Operating cycle (Concept Only). Estimation of working capital requirements (Simple Problems)	

Books Recommended

Essential Books:

1. I.M. Pandey – *Financial Management* – Vikas Publishing House
2. M.Y. Khan & P.K. Jain – *Financial Management: Text, Problems and Cases* – McGraw Hill Education
3. Prasanna Chandra – *Fundamentals of Financial Management* – Tata McGraw Hill

Essential References:

1. R.P. Rustagi – *Financial Management: Theory, Concepts and Problems* – Taxmann
2. Dr. S.N. Maheshwari & Dr. S.K. Maheshwari – *Financial Management* – Sultan Chand & Sons
3. James C. Van Horne & John M. Wachowicz Jr. – *Fundamentals of Financial Management* – Pearson Education
4. Chandra Hariharan – *Fundamentals of Financial Management* – Ashok Prakashan
5. Abrish Gupta, Financial management, Pearson.

Additional References:

1. Eugene F. Brigham & Joel F. Houston – *Fundamentals of Financial Management* – Cengage Learning
2. Bharat Tulsian & P.C. Tulsian – *Financial Management* – S. Chand Publishing
3. Kulkarni & Satyaprasad – *Financial Management* – Himalaya Publishing House
4. Vyuptakesh Sharan – *Fundamentals of Financial Management* – Pearson India
5. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
6. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications

Web Resources:

1. <https://www.investopedia.com> – Concepts and examples related to financial management, cost of capital, leverage, and working capital
2. <https://corporatefinanceinstitute.com> – Tutorials and courses on core financial management topics
3. <https://cleartax.in> – Simplified financial and tax-related concepts relevant to Indian context
4. <https://www.accountingtools.com> – Definitions and analysis of finance concepts including working capital and receivables management
5. <https://nptel.ac.in> – Financial Management video lectures by IITs (NPTEL platform)
6. <https://icmai.in> – Institute of Cost Accountants of India



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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:

Credits: 5

Contact Hours: 60 Hours

Weekly Hours: 5 Hours

Semester End Examination: 80 marks

Internal Assessment: 20 Marks

Objective:

To acquaint the students with knowledge of Business Laws interpretation and help to apply basic principles of Business Laws to solve practical problems
 Aim to create stable, fair legal environment with compliance.
 To understand laws related – to Sale of goods, competition, Consumer laws, IPR, Cyber laws.

Course Outcomes (COs): On successful completion of the course, the students will be able to:

To understand legal environment business
 Use of specific legal frame works, legal knowledge to frame contracts.
 Awareness of legal procedures & business ethics to protect entities.
 To protect the environment & cyber laws against offences

Discipline Specific Course (DSC -3)

Title of the Paper: BUSINESS LAW AND BUSINESS DECISIONS

UNIT	TOPICS	NO OF PERIODS
	Law of Contract – 1872	12
I	Meaning – Definition - Essentials of a Valid Contract- Classification of Contracts - Meaning and Essentials of (i) Offer and Acceptance (ii) Capacity of Parties to Contract (iii) Consideration (iv) Free Consent (v) Legality of Object (vi) Agreements Declared Void - Performance of Contract -Discharge of Contract - Remedies for Breach of Contract - Quasi Contract.	
	Sale of Goods Act 1930:	12
II	Contract of Sale, Meaning, Difference between sale & agreement to sell conditions & warranties. Transfer of ownership, Ownership of Goods, Unpaid seller, Rights of an unpaid seller against the goods- Case Laws based on Highlights on new amendments.	
	Competition & Consumer Laws	12
III	Competition Act-2002 Introduction to competition Act – Objectives Features – CAT, offences and penalties under the act Consumer Protection Act- 2019 Meaning – Features – Rights of consumers – Redressal E - Commerce entities safety & Security Measures	
	Intellectual Property Rights:	12
IV	Background- Meaning- Definition of Terms Objectives-Duration of IPR-Scope (i) Copyright-Meaning (ii) Patents Meaning (iii) Trademark-Meaning (iv) Designs-Meaning (v) Geographical Indications of Goods-Meaning and Examples.	

	Environment and Cyber Laws	12
V	Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms of Environment, Environment Pollutant - Environment Pollution Hazardous Substance and Occupier - Types of Pollution - Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law - Cyber space and Cyber security - Types of Crimes - Punishment	

Books Recommended

Essential Books:

1. N.D. Kapoor – *Elements of Mercantile Law* – Sultan Chand & Sons
2. Avtar Singh – *Business Law* – Eastern Book Company
3. P.C. Tulsian – *Business Law* – McGraw Hill Education
4. Dr. S.S. Gulshan – *Business Law* – Excel Books

Essential References:

1. R.S.N. Pillai & Bagavathi – *Business Law* – S. Chand Publishing
2. K.R. Bulchandani – *Business Law for Management* – Himalaya Publishing House
3. Maheshwari & Maheshwari – *Business Law* – National Publishing House
4. M.C. Kuchhal & Vivek Kuchhal – *Business Law* – Vikas Publishing
5. Garg, Chawla and Sarina Sharma - *Business Laws* -, Kalyani Publications
6. RSN Pillai and Bhagawati, S. Chand Business Laws – Publications
7. D.A. Pomeroy, South Western, Business Laws - Publications

Additional References:

1. Bare Acts of:
 - Indian Contract Act, 1872
 - Sale of Goods Act, 1930
 - Competition Act, 2002
 - Consumer Protection Act, 2019
 - Environment Protection Act, 1986
 - Information Technology Act, 2000
2. Padma Vasanthi – *Business & Corporate Laws* – Himalaya Publishing House
3. Dr. Nirmal Singh – *Legal Aspects of Business* – Kalyani Publishers
4. Ravi Puliani & Mahesh Puliani – *Business and Corporate Laws* – Sultan Chand Publications

Web Resources:

1. <https://legislative.gov.in> – Official Indian Government website for Central Acts and legal texts
2. <https://www.indiacode.nic.in> – Updated Indian law codes and amendments
3. <https://www.sebi.gov.in> – Useful for regulatory and competition aspects
4. <https://www.cci.gov.in> – Competition Commission of India – case studies, recent orders, and FAQs
5. <https://consumeraffairs.nic.in> – Ministry of Consumer Affairs – for CPA 2019 details
6. <https://www.ipindia.gov.in> – Intellectual Property India – Patent, Trademark, Design & GI registration details
7. <https://www.meity.gov.in> – Cyber law and security guidelines under Ministry of Electronics & IT
8. <https://nptel.ac.in/courses/110105094> – NPTEL Business Law Lectures



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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	Credits: 2
Contact Hours: 20 Hours	Weekly Hours: 3 Hours
Semester End Examination: 40 marks	Internal Assessment: 10 Marks

Objective:
 The aim of this course is to educate about corporate communications
 To learn essentials of drafting skills
 To understand & prepare to face interviews
 Use of modern devices in correspondences

Course Outcomes (COs): On successful completion of the course, the students will be able to:
 Developing skills in strategic communication in corporate
 To understand public relations & media management.
 To develop interview skills for success in interview.
 Handling of correspondence with stake holders.

ELECTIVE-I

Title of the Paper: CORPORATE COMMUNICATION

UNIT	TOPICS	NO OF PERIODS
	Personal and Secretarial Correspondence:	5
I	Call Letters, Drafting interview letters – Offer of an appointment – Order of appointment – Show cause notices – Letter of dismissal and discharge. Correspondence with shareholders and debenture holders relating to dividends and interest – Transfer and transmission of shares.	
	Public Relations:	5
II	Meaning, importance and elements - Corporate brand building – Image management – Event management and Media Management.	
	Introduction to resume preparations and interview skills:	5
III	Meaning, nature of resume, types of resumes, components of resumes, resumes for jobs and resumes for awards and rewards. Uploading Resume on websites for jobs. Interviews skills and its relevance in success of interview.	
	Modern Communication Devices:	5
IV	Internet – Teleconferencing – Mobile phones – Computers – Laptops – Close circuit TVs – Desktop publishing – Electronic mail (e-mail) – SMS Messages – Audio conferencing – Video conferencing – Printing – Electronic storage devices.	

Books Recommended

Essential Books:

1. Krishna Mohan & Meera Banerji – *Developing Communication Skills* – Macmillan India
2. R.C. Bhatia – *Business Communication* – Ane Books Pvt. Ltd.
3. Urmila Rai & S.M. Rai – *Business Communication* – Himalaya Publishing House
4. Lesikar, Flatley, Rentz & Pande – *Business Communication: Making Connections in a Digital World* – McGraw Hill Education

Essential References:

1. S. Balasubramanian – *Business Communication* – Vikas Publishing House
2. Raymond V. Lesikar & Marie E. Flatley – *Basic Business Communication* – Tata McGraw Hill
3. P.D. Chaturvedi & Mukesh Chaturvedi – *Business Communication: Concepts, Cases and Applications* – Pearson Education
4. Dr. K. Alex – *Soft Skills: Know Yourself and Know the World* – S. Chand Publishing
5. Kaul: *Effective Business Communication* Prentice Hall, New Delhi
6. Patri V.R.: *Essentials of Communication* - Greenspan Publications, New Delhi

Additional References:

1. Courtland L. Bovee, John V. Thill – *Business Communication Today* – Pearson
2. Herta A. Murphy & Herbert W. Hildebrandt – *Effective Business Communication* – McGraw Hill
3. Dr. S.V. Kadvekar, C. Rajendra Kumar, B.S. Balachandra Rao – *Business Communication* – United Publishers
4. T.N. Chhabra – *Business Communication: Concepts, Cases and Applications* – Dhanpat Rai & Co.
5. Ramesh and Pattanshetti: *Effective Business English and Correspondence*.
6. R. O. Sharma and Krishna Mohan: *Business Communication and Report writing*, TMH
7. Raman S and Swami R: *Business Communication – A practical Approach*,
8. Professional publications Madras.

Web Resources:

1. <https://nptel.ac.in/courses/110105083> – NPTEL Course on Communication Skills by IITs
2. <https://www.mindtools.com> – Tools for communication, resume writing, and interview skills
3. <https://www.canva.com/resumes/> – Resume building templates and design tools
4. <https://www.indeed.com/career-advice/resume-samples> – Resume tips and samples by job type
5. <https://www.linkedin.com/learning> – Courses on corporate communication, branding, and interview skills
6. <https://www.skillsyouneed.com> – Guides on communication skills, public speaking, and emotional intelligence
7. <https://www.slideshare.net> – Presentations on event management, public relations, and media communication



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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	Credits: 2
Contact Hours: 20 Hours	Weekly Hours: 3 Hours
Semester End Examination: 40 marks	Internal Assessment: 10 Marks

Objective:

The aim of this course is to educate about the tourism industry.
 To understand consumer behaviour in management of tourism.
 Implementation of marketing strategies in tourism
 Recent trends in tourism

Course Outcomes (COs): On successful completion of the course, the students will be able to:

Developing knowledge, Skill, Abilities in industry operations & Management.
 To learn & study growth of tourism in India.
 Analyse functional management of tourism.
 Career opportunities in Digitalised tourism & recent trend in tourism

ELECTIVE – II

Title of the Paper: TOURISM MANAGEMENT

UNIT	TOPICS	NO OF PERIODS
	Introduction to Tourism	5
I	Meaning and Importance of Tourism, Types, Components, Factors affecting of Tourism, Types of Tourists, Factors that Motivate people to travel, The growth of Tourism Industry in India, use of Technology in Tourism Industry, Tourism Supply, Components of Tourism supply	
	Functional Management of Tourism	5
II	Tour Operator, Definition, Types of Tour Operators, Functions of tour operators, Importance of Tour Operators in India, Difference between travel Agent & Tour Operator steps involved in planning a tour, Tour operator Reference material.	
	Consumer Behaviour and Tourism	5
III	Meaning of Consumer behaviour in Tourism, factors affecting Consumer Behaviour models for Tourism, Tourism Motivation, factors influencing Tourist Motivation.	
	Recent Trends in Tourism	5
IV	Elements of Tourism Product, Role of Eco tourism, Rural Tourism, Agri-Tourism, Cultural Tourism, Procedures in International Tourism -Passport, VISA, Currency Regulations, Custom Regulations and Airport Taxation. Career Opportunities in Tourism, Artificial Intelligence (AI) in Tourism	

Books Recommended

Essential Books:

1. A.K. Bhatia – *Tourism Management and Marketing* – Sterling Publishers
2. Sunetra Roday, Archana Biwal & Vandana Joshi – *Tourism: Operations and Management* – Oxford University Press
3. S.P. Tewari – *Tourism Dimensions* – Atul Prakashan
4. Pran Nath Seth & Sushma Seth Bhat – *An Introduction to Travel and Tourism* – Sterling Publishers
5. Dr. Deepti Maheshaweri, K. Naveen Kumar, Dr. Raj Deepshing Khanuja
6. *Tourism Management & Travel Management* by Takur Publications
7. *Tourism Management* by Stephen J Page.
8. *The SAGE Hand Book on Tourism Management*

Essential References:

1. Chuck Y. Gee, James C. Makens & Dexter J.L. Choy – *The Travel Industry* – Macmillan
2. Medlik, S. – *Tourism and Hospitality in the 21st Century* – Butterworth-Heinemann
3. J.K. Sharma – *Tourism Planning and Development* – Kanishka Publishers
4. Ratandeep Singh – *Dynamics of Modern Tourism* – Kanishka Publishers
5. *Tourism & Travel management – A management perspective* by Sunetra Aroday
6. *Tourism & Entrepreneurship international perspective* by ateljevic, Jovo oxford 2009

Additional References:

1. P.C. Sinha – *Tourism Management* – Anmol Publications
2. Michael M. Coltman – *Introduction to Travel and Tourism* – Van Nostrand Reinhold
3. Dallen J. Timothy & Stephen W. Boyd – *Heritage Tourism* – Pearson
4. R. K. Sinha – *Travel Agency and Tour Operation: Concepts and Principles* – Discovery Publishing House

Web Resources:

1. <https://tourism.gov.in> – Ministry of Tourism, Government of India – Reports, policies, schemes, data
2. <https://incredibleindia.org> – Government of India's tourism promotional platform
3. <https://www.unwto.org> – United Nations World Tourism Organization – for global trends, data, and publications
4. <https://www.indiatourismstatistics.com> – Tourism statistics and performance reports
5. <https://www.tourism-review.com> – Industry news and global tourism trends
6. <https://nptel.ac.in> – Look for hospitality and tourism-related lectures under management categories
7. <https://www.skift.com> – Insightful reports on technology and innovation in the tourism industry

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FOURTH SEMESTER

Course Title: Bachelor of Commerce (B. Com)

Subject code:	Credits: 2	
Contact Hours: 40 Hours	Weekly Hours: 2 Hours	
Semester End Examination: 40 marks	Internal Assessment: 10 Marks	
Objective:		
The aim of this paper is to educate about digitalize financial accounting and its functions under information technology.		
Course Outcomes (COs): On successful completion of the course, the students will be able to:		
To acquaint students with knowledge of tally & computerised accounting		
SKILL ENHANCEMENT COURSE		
Title of the Paper: DIGITAL FINANCIAL ACCOUNTING		
UNIT	TOPICS	NO OF PERIODS
	(A) Introduction to digitalize financial accounting	10
I	Meaning, Difference between Manual and Computerized Accounting, Accounting System, Consideration while choosing Accounting Software, Accounting Software in India	
	(B) Financial accounting and Tally	10
	Introduction to Tally ERP.9, About Tally Software, how to start Tally ERP.9, Components of Tally, Creation of a Company, selecting a Company, Alteration of Details of Company, Deletion of Company, shutting of a Company, Features and Configurations, Accounting Features, Inventory features, Statutory and Taxation Features, Configurations, Shutting Tally ERP.9, Keyboard conventions.	
	(A) Financial accounting and Ledger and vouchers	10
II	Creation and Preparation Ledgers and Groups, Ledger Creation, Single Ledger Creation, Multiple Ledger Creation, Altering and Displaying Ledger, Deleting Ledger, Group, Creation, Inventory Master's Creation. Creation of Vouchers and Recording Entries, Contra Vouchers (F4), Payment Vouchers (F5), Receipt Vouchers (F6), Journal Vouchers (F7), Sales Vouchers /Invoice, Credit Note Voucher (Ctrl + F8), Reversing Journal Voucher (F10), Memo-Voucher (Ctrl+F10), Post Dated Voucher, Alerting, Deleting and Displaying Voucher	
	(B) Final Accounts	10
	Financial Statements, Balance Sheets, Profit and Loss Account, Trial Balance, Ratio Analysis, Books and Register, Day Book, Purchase and Sales Register, Cash /Bank Books, Statement of Accounts.	

Books Recommended

Essential Books:

1. **Nadhani A.K.** – *Implementing Tally ERP 9 with GST* – BPB Publications
2. **Tally Education Pvt. Ltd.** – *Official Guide to Financial Accounting using Tally ERP 9* – Tally Education Pvt. Ltd.
3. **Kogent Learning Solutions Inc.** – *Tally ERP 9: In Simple Steps* – Dreamtech Press
4. **Sanjay Saxena** – *Tally ERP 9 for Beginners* – V&S Publishers

Essential References:

1. **Tally Education Pvt. Ltd.** – *Comprehensive Guide to Tally ERP 9 with GST* – Tally Learning Resources
2. **Namrata Agrawal** – *Computerized Accounting using Tally* – Himalaya Publishing House
3. **Shraddha Singh & Navneet Mehra** – *Tally ERP 9 Training Guide* – V&S Publishers
4. **Puneet Kumar** – *Tally ERP 9 with GST* – Sultan Chand Publishing

Additional References:

1. **Rajesh K.S.** – *Digital Accounting and Tally* – Kalyani Publishers
2. **Prof. Kogent Learning** – *Tally ERP 9 Course Kit* – Wiley India
3. **R.K. Taxali** – *Computerised Accounting with Tally* – Tata McGraw Hill
4. **CA Manish Bhandari** – *Advanced Tally ERP 9* – BPB Publications
5. *Mastering Tally Prime BPB* - Ashok K. Nadhani
6. *Official Guide to Financial Accounting using tally Prime*
7. *Basic Accounting and Inventory - Tally Prime Book* Notion Press

Web Resources:

1. <https://www.tallysolutions.com> – Official site for Tally software, support, documentation, and tutorials
2. <https://www.youtube.com/tallysolutions> – Tally's official YouTube channel with demos, updates, and training videos
3. <https://nptel.ac.in> – NPTEL's accounting and ERP-related courses (search under commerce/management)
4. <https://www.learnvern.com> – Free Tally ERP.9 full course with videos in Indian languages
5. <https://www.guru99.com/tally.html> – Free tutorials on Tally basics and advanced functions
6. <https://edurev.in> – Tally ERP notes, MCQs, and practice questions
7. <https://www.udemy.com> – Paid and free courses on Digital Accounting and Tally



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AISHE CODE : C-10167

NIRF Code – IR-C-C-10167



DEPARTMENT OF COMMERCE

FORMATIVE ASSESSMENT FOR THEORY (DSC)

Assessment Type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	05
Classroom Activities	05
Total	20
Formative Assessment as per the guidelines	



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AISHE CODE : C-10167

NIRF Code – IR-C-C-10167



DEPARTMENT OF COMMERCE

FORMATIVE ASSESSMENT FOR ELECTIVE PAPER

Assessment Type	Marks
Internal Assessment Test (2 Test Of 10 Marks Each Reduced To 5)	05
Assignment	05
Total	10

FORMATIVE ASSESSMENT FOR SEC PAPER

Assessment Type	Marks
Internal Assessment Test 1 (1 Test Of 20 Marks Each Reduced To 5)	05
Classroom Activities/ Assignments	05
Total	10



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QUESTION PAPER PATTERN FOR THEORY

DURATION: 3 HOURS

MAX.MARKS: 80

SECTION A		
QUESTION NO. 1 1 to 12 (12 questions)	Short 2 questions from each unit and all sub questions to be theory questions (Answer any ten)	10 x 2 marks = 20 marks
SECTION B		
QUESTION NO. 13,14,15,16,17	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered. (One Question from each unit)	3 x 5 marks = 15 marks
SECTION C		
QUESTIONS NO. 18,19,20,21,22	In case of practical or problem-oriented papers, three problem-oriented questions to be asked and two theory questions. Out of five questions three have to be answered. (One Question from each unit)	3 x 10 marks = 30 marks
SECTION D		
QUESTION NO. 23,24	In case of theory paper case study shall be asked and in case of problem-oriented paper, practical problem shall be asked. (Two Question from any unit)	1 x 15 marks = 15 marks
TOTAL		80 MARKS

Note: Proportionate weightage shall be given to each unit based on number of hours Prescribed

BoS Chairman

Principal



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AISHE CODE : C-10167

NIRF Code – IR-C-C-10167



PATTERN OF QUESTION PAPER
ELECTIVE PAPER

DURATION: 2 HOURS

MAX.MARKS: 40

SECTION A		
QUESTION NO. 1 (1 to 7 questions)	Short questions and all sub questions to be theory questions (Answer any 5)	5 x 2 marks = 10 marks
SECTION B		
QUESTION NO. 8,9,10,11,12,13	In case of practical or problem oriented papers, three problem oriented questions to be asked and two theory questions. Out of six questions four have to be answered.	4 x 5 marks = 20 marks
SECTION C		
QUESTIONS NO. 13 &14	In case of practical or problem oriented papers, three problem oriented questions to be asked and two theory questions. Out of two questions one has to be answered.	1 x 10 marks = 10 marks
TOTAL		40 MARKS

BoS Chairman

Principal