



KARNATAK UNIVERSITY, DHARWAD ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ ವಿದ್ಯಾದುಂಡಳ (ಎಸ್.೩ಟ) ವಿಭಾಗ



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NAME Arcmitted

website, kud.ac.in

No. KU/Aca(S&T)/JS/MGJ(Gen)/2023-24/55

Date: 04 03 2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳಿಗೆ 5 ಮತ್ತು 6ನೇ ಸೆಮೆಸ್ಟರ್ NEP-2020 ಪರ್ವಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಆಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 104 ಯುಎನ್ಇ 2023, ದಿ: 20.07.2023.

2. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 7. ದಿ: 31.08.2023.

3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 04 09 2023

ಮೇಲ್ಮಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅದೇಶದ ಮೇರೆಗೆ. 2023–24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music) /BVA / BTTM / BSW/ B.Sc./B.Sc. Pulp & Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) / BBA & BA ILRD ಸ್ವಾತಕ ಪದವಿಗಳ 5 ಮತ್ತು 6ನೇ ಸಮಸ್ಯರ್ಗಳಿಗೆ NEP-2020ರ ಮುಂದುವರೆದ ಭಾಗವಾಗಿ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೊದಿತ ಕೋರ್ಸಿನ ಪಠ್ಮಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ <u>www.kud.ac.in</u> ದಲ್ಲಿ ಭತ್ತರಿಸಲಾಗಿದೆ. ಸವರ ಪಠ್ಮಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನಲೋಡ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಆದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಆಡಕ: ಮೇಲಿನಂತೆ

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತ್ರಕ್ಷಣಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

- 1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
- 2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
- 3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
- 4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಡ್ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಡಳ (ಪಿ.ಜಿ.ಪಿಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸ್ಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
- 5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ,

COM. & SCI. COLLEGE ULGA, KARWAR - 581 359





B.Com

SYLLABUS

With Effect from 2023-24

DISCIPLINE SPECIFIC CORE COURSE (DSCC) FOR SEM V &VI,

SKILL ENHANCEMENT COURSE (SEC) FOR SEM V

AS PER NEP-2020

Karnatak University, Dharwad Curriculum frame work for B.Com V and VI Semesters under NEP B.Com VI Semester

		D.Com vi s	emester					
SI No.	Course Code	Title of the Course	Category of the	Teaching Hours Per Week	SEE	CIE	Total	Credit
			Courses	(L + T+P)			Marks	
43	026COM011	Cost Accounting – Principles and Practice – II	DSC	4+0+0	60	40	100	4
44	026COM012	Income Tax Law & Practice - II	DSC	4+0+0	60	40		
45	026COM013	Principles of Management Accounting		HEIDEN SAR 12. 455.55	60	40	100	4
46	Ref. table		DSC	4+0+0	60	40	100	4
3.5		One Course from Elective Group	DSE - 3	3+0+0	60	40	100	3
47	Ref. table	One Course from Elective Group	DSE-4	3+0+0	60	40	100	
		Assessment of Non-Individuals and Filing				-10	100	3
48	026COM0101	of ITR	Vocational -2	3+0+0	60	40	100	3
49	026COM0091/92	Internship or Financial Analysis Report	SEC SD					
			SEC-SB	2+0+2	50	50	100	3
		Total		•	410	290	700	24



Discipline Specific Elective Groups DSE (VI Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group- D	Course Code (DSE)	Business Analytics Group-E
1	026COM021	Financial Services	026COM023	Services Marketing	026COM025	Banking in India	026COM027	Business Statistics - III	026COM029	H R Analytics
2	026COM022	Accounting for Service Sector	026COM024	Cultural Diversity @ Work Place	026COM026	Insurance in India	026COM028	Business Statistics - IV	026COM020	Financial Analytics



MAHASATEE ARTS. COM. & SCI. COLLEGE ULGA. KARWAR - 581 379

Course Content

Semester: B.Com VI Semester: INTERNSHIP	255.1359.116
Course Title Name of the Seriester: INTERNSHIP	Course Code: 026C0M0091
Course Title: INTERNSHIP	Course Credits: 3
Total Contact Hours: 45	
	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

√ Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

- 1. Understand the real business conditions in decision making
- 2. Explain the difference between class room learning and business reality
- Learn the art of communicating with real workers.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

(FOS)					$\overline{}$	155.0		40			
1	2	3	4	5	6	7	8	9	10	11	12
							tin.				
	12	1 10									
П											
	1	1 2	1 2 3	1 2 3 4	1 2 3 4 5	1 2 3 4 5 6	1 2 3 4 5 6 7	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.



Course Content

	28Hrs
Content	
Unit - 1	10
In this module, the students select a particular area and undergo internship. The area for internship may be from: 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship	
The local area be scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real pusiness situation.	10
	08
Unit -3 A report is submitted to the college detailing one's experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks	The state of the s

Text Books

The selection of text books depends on the area of internship chosen.

The selection of reference books depends on the area of study selected. Pedagogy

- 1. Select the topic for internship and visit the unit selected
- 2. Hold the regular discussion with the employees or managers
- 3. Visit libraries for collecting reports submitted in previous years.
- 4. List out the number of chapters created in the report.

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100



MAHASATEE ARTS, COM. & SCI. COLLEGE ULGA, KARWAR - 581 320

NOTE: In view of practical difficulties in Internship, the students may opt the following Alternative SEC-4

Course Content

Semester: B.Com VI Semester: Financial Analysis Report	Course Code: 026C0M0092
Course Title: Financial Analysis Report	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 50	Summative Assessment Marks: 50

✓ Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

In view of practical difficulties in internship, the student may be given the option of preparing a report on financial analysis. This report does not demand internship.

- 1. Explain the art of analyzing the financial statements
- 2. Understand the process of interpretation of financial reports
- 3. Explain various tools of financial analysis

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

(POs)					10	11	12					
Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	-	0		-	*.00	
1.												
2.												<u> </u>
3.												
4.												
5.											1	
6.									,			

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.



Course Content

Content	42Hrs
Unit – 1	
In this unit, the student will have to select a suitable company listed either on BSE or NSE. The Bombay Stock Exchange and National Stock Exchange are national level stock exchanges. The unit for study may be selected in consultation with the guide	14
Unit –2	14
The financial analysis is carried with the help of tools like ratio analysis, funds or cash flow analysis, trend analysis, comparative or common-size financial statements. After selecting the company for analysis, the candidate has to collect either hard or soft	
versions of annual report for selected period of study	
Unit –3	14
The analysis of financial position done either with ratios or flow analysis etc., must be submitted in the form of a report to the college for evaluation. The report submission is followed by viva-voce carrying 20 marks	

Text Books

The selection of text books depends on the area of study chosen.

The selection of reference books depends on the area of study selected.

Pedagogy

- Select the topic for internship and visit the unit selected
- 2. Hold the regular discussion with the employees or managers
- 3. Visit libraries for collecting reports submitted in previous years.
- 4. List out the number of chapters created in the report.

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks		
Assignment	15		
Seminars	15		
Viva-voce	20		
Summative Assessment (Report Evaluation by the guide)	50		
TOTAL	100		



SHRI SHIVAJI EDUCATION SOCIETY MAHASATEE ARTS COMMERCE & SCIENCE COLLEGE ULGA KARWAR

B.COM Students undertaking project work/field work/internship for the academic year 2023-24

Year	Name of Department	Register Name of the student		Project Title
2023-24	Commerce	U02JS21C0001	Monali.Manjunath Naik	ADITYA BIRLA COMPANY LIMITED
2023-24	Commerce	U02JS21C0002	Kush.Gajanan.Goankar	TATA MOTORS COMPANY LIMITED
2023-24	Commerce	U02JS21C0004	Etesh. Laxman.patnekar	RELIANCE INDUSTRIES
2023-24	Commerce	U02JS21C0005	Emmanuel.Fredie.Baretto	HAVELLS INDIAN COMPANY LIMITED
2023-24	Commerce	U02JS21C0006	Aryan.Santosh.Mirashi	TATA STEEL COMPANY LIMITED
2023-24	Commerce	U02JS21C0008	Jagannath. V. Patnekar	MARUTI SUZUKI CORPORATION LIMITED
2023-24	Commerce	U02JS21C0009	Sonali. Vaman. Talekar	WIPRO LIIMITED
2023-24	Commerce	U02JS21C0010	Sakshi.Sainath.Govekar	HERO MOTO CORPORATION LIMITED
2023-24	Commerce	U02JS21C0011	Ganesh.Ullas.Revankar	NESTLE INDIAN COMPANY LIMITED
2023-24	Commerce	U02JS21C0014	Ganesh.Subhash.Kattikar	ASIAN PAINTS
2023-24	Commerce	U02JS21C0017	Suraj.R.Goankar	HERO MOTOCORP LIMITED
2023-24	Commerce	U02JS21C0020	Netravati.H.Khobrekar	TATA STEEL LIMITED
2023-24	Commerce	U02JS21C0021	Nivedita. Talekar	M .N.CHEMICAL,KUMTA
2023-24	Commerce	U02JS21C0022	Nanda.N.IIliger	HERO MOTOCORP COMPANY

2023-24	Commerce	U02JS21C0023	Soujanya.Gouda	ROYAL ENFIELD COMPANY
2023-24	Commerce	U02JS21C0024	Neha.Kotharkar	HERO MOTOCORP LIMITED



PRINCIPAL MAHASATEE ARTS, COM. & SCI. COLLEGE ULGA, KARWAR - 581 322