

SRI JAGADGURU MURUGHARAJENDRA COLLEGE OF ARTS, SCIENCE & COMMERCE CHANDRAVALLI, CHITRADURGA-577502



Affiliated to Davangere University, Davangere Accredited with 'A' Grade Third cycle

SELF STUDY REPORT (SSR) FOURTH CYCLE NAAC ACCREDITATION



1.3.1
Crosscutting issues
Professional Ethics



Profusional Ethics

B.A. Political Science

VI- SEMESTER

Course Code: (Pol.Sci.Core: VI - 7)

(5hrs per week)

INDIAN PUBLIC ADMINISTRATION

Module - I: Indian Public Administration within the framework of the Constitution

- a) Parliamentary Democracy.
- b) Federal Nature of the Constitution.

Module - II) Structure of Central Government

- a) The Cabinet and Council of Ministers.
- b) Central Secretariat
- c) Cabinet secretariat Cabinet Secretary, The Prime Minister's Office.

A) Structure of State Government

- a) The cabinet and council of ministers
- b) State secretariat and chief secretary.

Module - III Personnel System in India

- a) Kinds of Public Services: All India Services, Central Civil Services and State Civil Services.
- b) Recruitment, Training, Promotion and Morale.
- c) Public Service Commissions in India: Composition and functions.
- d) Financial Management: Budget Preparation Enactment and Execution
- e) Comptroller and Auditor General of India.

Module - IV District Administration

- a) Role and importance of District Administration.
- b) Deputy Commissioner/ District Magistrate: powers and duties.
- c) Assistant Commissioner-Powers and duties.
- d) Tahashildar: Powers and duties

Module - V Major Issues In Indian Administration

- a) Relationship between political and permanent executive.
- b) Ethics in Governance.
- c) Issue of corruption with special focus on the role of civil society in its eradication.
- d) Public grievances redressal authority with reference to Lok Pal, Lok Ayukta, Central Vigilance Commission and Anti-Corruption Bureau.
- e) Good governance and E Governance.
- f) Development and environmental issues.

References:

- 1) Sri Ram Maheshwari: Indian Administration, published by orient longman ltd, New Delhi.
- 2) Bhushan and Bhagwan: Indian Administration, S.Chand and company ltd.
- 3) Bidyut Chakarbarty & Prakash Chand : Indian Administration.
- 4) Ramesh K. Arora: Indian Public Administration: Institutions and Issues.

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of Arts, Science & Commerce
CHITRADURGA

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	(संस्मरणात्मक निबंध)	
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? kalvya N+ Gure Ko argutha Professional ethics;

Social Values



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CHITRADURGA

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एक और द्रोणाचार



शंकर शेष

MANAGA-CT

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पूर्वार्द्ध

लीला : लाइट तो जला लेते । (बढ़कर स्विच ऑन करती है ।) अँधेरे में दम कैसे नहीं घुटता तुम्हारा ? (विराम । टेबल

पर से चाय का ख़ाली कप उठाती हुई) जानते हो, शक्कर क्या भाव चल रही है ? पूरे चार हो गई।

अरविंद : (जैसे सुन नहीं रहा हो) हूँ।

लीला : (सिगरेट के टुकड़ों को उठाती हुई) कितनी बार कहा है,

ऐश-ट्रे ले लिया करो । झाडू मार-मारकर कमर तो मेरी ही

टूटती है न !

अरविंद : ले लिया करूँगा।

लीला : और राशन कार्ड बन गया ? (विराम) नहीं बना न ? गए

भी थे ? परवाह किसको है ! (विराम) माँ का ऑपरेशन कब तय हुआ है ? (अरविंद चुप) इसका मतलब अस्पताल नहीं गए । अकेले कहाँ-कहाँ मरूँगी ? (विराम) बोलते

क्यों नहीं कुछ ? क्या हो गया तुम्हें ?

अरविंद : कुछ नहीं ।

लीला : (कॉपियाँ देकर) सिन्हा का काम किया या नहीं ? नहीं

किया न ? (अरविंद चुप । विराम) सारी आफ़त मेरे सिर ! नहीं बढ़ाए नंबर ? तो लपककर एहसान क्यों लेते

हो ?

अरविंद : क्या एहसान लिया ?

लीला : ज़ाहिर है, तुमने फ़ेल कर दिया उसे । मैंने जो सिफ़ारिश

की थी। (विराम) और कोई करता तो...

अरविंद : आख़िर कहना क्या चाहती हो ?

लीला : (तीखे) उसे क्या जवाब दूँगी ? वह अपने अफ़सर को

क्या जवाब देगा ? उसके प्रमोशन का क्या होगा ?

Principal,

Murugharajendra College

Sri Jagadguru Murugharajendra College of Arts, Science & Commerce. CHITRADURGA

ಒಂದನೇ ಚತುರ್ಮಾಸ: ಬಿ.ಎಸ್ಪಿ. / ಬಿ.ಸಿ.ಎ.

ಸ್ನಾತಕ ಕನ್ನಡ ಪಠ್ಚಕ್ರಮ (2021-2022 ತದನಂತರ)



AECC L-1.1 : ಕನ್ನಡ ಭಾಷಾ ಪಠ್ಯ : ಕನ್ನಡ ಶ್ರಾವಣ-೧ (ಪ್ರಥಮ ಭಾಷೆ-ಕಡ್ಡಾಯ ಕನ್ನಡ)

ತ್ರಕೆಯ ಬೋಧನಾ ಅವಧಿ: ವಾರಕ್ಕೆ 04 ಗಂಟೆಗಳು

ಪರೀಕೆಗೆ: 60 ಅಂಕಗಳು

ಆಂತರಿಕ ಅಂಕಗಳು: 40 ಅಂಕಗಳು

ಪ್ರತಿಕೆಗೆ ಒಟ್ಟು ಅಂಕಗಳು : 100

ರ್ಮೀರ್ಸ್ ಫಲಶೃತಿ (Course Outcomes) :

೧. ಸಾಹಿತ್ಯದ ಓದು, ತಿಳುವಳಿಕೆ ಹಾಗೂ ಬರವಣಿಗೆಯನ್ನು ರೂಢಿಸಿಕೊಳ್ಳುವುದು.

೨. ನಾಡು–ನುಡಿಯನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳುವುದು

೩ ಸಮಕಾಲೀನ ವಿದ್ಯಮಾನಗಳ ಅರಿವು

೪. ಸಾಮಾಜಿಕ ಹೊಣೆಗಾರಿಕೆಯ ಅರಿವು

೫. ಸದೃಢ ಬೌದ್ಧಿಕ ವ್ಯಕ್ತಿತ್ವ ನಿರ್ಮಾಣ

೬ ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು

ಷ್ಕಡ ಭಾಷಾ ಪಠ್ಯ : ಕನ್ನಡ ಶ್ರಾವಣ–೧ :

ಘಟಕ −೧: ಕನ್ನಡ ನಾಡು–ನುಡಿ–ಚಿಂತನೆ

೧. ಕನ್ನಡ ದೇವಿ

: ಮುಳಿಯ ತಿಮ್ಮಪ್ಪಯ್ಯ (ಕವನ)

೨. ಒಂದೇ ಕರ್ನಾಟಕ

: ದ.ರಾ. ಬೇಂದ್ರೆ (ಕವನ)

೩. ನನ್ನ ಕನ್ನಡ ಜಗತ್ತು

: ಕೆ.ವಿ.ಸುಬ್ಬಣ್ಣ (ಲೇಖನ)

೪. ಕನ್ನಡ ಬರಹ ಎಲ್ಲರ ಸೊತ್ತಾಗಬೇಕು : ಡಿ.ಎನ್.ಶಂಕರಭಟ

೯ಟಕ -೨ : ಭೂಮಿ

೧. ಹುತರಿ ಹಾಡು

: ಪಂಜೆ ಮಂಗೇಶರಾಯ

೨. ಕಾಡತೊರೆಯ ಚಾಡು

: इविकास कार्याष्ट्र सर्वे स्वित्रंक कार्र

೩. ಒಬ್ಬನಿಗೆ ಎಷ್ಟು ಭೂಮಿ ಬೇಕು

: ಲಿಯೋ ಟಾಲ್ಸ್ರಾಯ್

೪. ಕೆಂಮ ಗಿಳಿ

: ವಸುಧೇಂದ್ರ (ಕಥೆ)

💴 😅 - ೩ : ವೈಜ್ಞಾನಿಕ ಮನೋಧರ್ಮ

೧. ವೈಜ್ಜಾನಿಕ ಮನೋಧರ್ಮ

: ಜಿ.ಟಿ.ನಾರಾಯಣರಾವ್(ಲೇಖನ)

೨. ಜ್ಞಾನ-ವಿಜ್ಜಾನ-ತತ್ವಜ್ಞಾನ

: ಕೆ.ವಿ.ತಿರುಮಲೇಶ್(ಲೇಖನ)

೩ ಇರುವುದೊಂದೇ ಭೂಮಿ

: ನಾಗೇಶ ಹೆಗಡೆ (ಲೇಖನ)

೪. ಮಾನಪತಾವಾದ

: ಬಿ.ವಿ.ವೀರಭದ್ರಪ್ಪ (ಲೇಖನ)

ಪರ್ಷ-೪: ಸಂಕೀರ್ಣ: ವಿಜ್ಞಾನ ಮತ್ತು ಸಾಹಿತ್ಯ ಸಂಬಂಧ / ಮಹಿಳಾ ಸಂವೇದನೆ

೧. ವೈಜ್ಞಾನಿಕ ದೃಷ್ಟಿ

: ಸರ್.ಸಿ.ವಿ.ರಾಮನ್ (ಲೇಖನ)

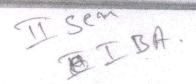
೨. ವಿಜ್ಞಾನದ ನೈತಿಕ ಮುಖಗಳು

: ಬಿ.ಸಿ. ರಾಯ್ (ಲೇಖನ)

೩ ಕರೆಗಂಟೆ ಬಾಗಿಲು ಮತ್ತು ಗುಡಿಸಲು : ವೈದೇಹಿ (ಕವನ)

PRINCIPA

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ಎರಡನೇ ಚತುರ್ಮಾಸ: ಬಿ.ಎ. / ಬಿ.ಎಸ್.ಡಬ್ಲ್ಯ್ಯೂ / ಬಿ.ಎಫ್.ಡಿ. / ಬಿ.ಎಫ್.ಎ. ಸ್ನಾತಕ ಕನ್ನಡ ಪಠ್ಯಕ್ರಮ (2021-2021 ತದನಂತರ)

AECC L-1.2 : ಕನ್ನಡ ಭಾಷಾ ಪಠ್ಯ : ಕನ್ನಡ ಚೈತ್ರ-೨ (ಪ್ರಥಮ ಭಾಷೆ-ಕಡ್ಡಾಯ ಕನ್ನಡ)

ಮ ಬೋಧನಾ ಅವಧಿ : ವಾರಕ್ಕೆ 04 ಗಂಟೆಗಳು

ಪರೀಕ್ಷೆಗೆ: 60 ಅಂಕಗಳು

ಿ ಒಟ್ಟು ಅಂಕಗಳು: 100

ಆಂತರಿಕ ಅಂಕಗಳು: 40 **ಅಂಕಗಳು**

ರ್೯ ಫಲಶೃತಿ (Course Outcomes) :

🎎 ಸಾಹಿತ್ಯದ ಓದು, ತಿಳುವಳಿಕೆ ಹಾಗೂ ಬರವಣಿಗೆಯನ್ನು ರೂಢಿಸಿಕೊಳ್ಳುವುದು.

ನಾಡು–ನುಡಿಯನ್ನು ಕುರಿತು ಅರಿವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳುವುದು

👢 ಸಮಕಾಲೀನ ವಿದ್ಯಮಾನಗಳ ಅರಿವು

👺 ಸಾಮಾಜಿಕ ಹೊಣೆಗಾರಿಕೆಯ ಅರಿವು

🗸 ಸದೃಢ ಬೌದ್ಧಿಕ ವ್ಯಕ್ತಿತ್ವ ನಿರ್ಮಾಣ

🖭 ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು

🔳 ಭಾಷಾ ಪಠ್ಯ : ಕನ್ನಡ ಚೈತ್ರ–೨ :

■ -೧ : ಜಾಗತೀಕರಣ

ಿ. ಜಟ್ಟೀ ಹುಳುಗಳು ಎದ್ದಾವು ನೋಡು : ಶಿಶುನಾಳ ಷರೀಫ (ತತ್ರ್ವಪದ) '

್ಲಿ ದಿಕ್ಕು

: ಪ್ರತಿಭಾ ನಂದಕುಮಾರ (ಕವಿತೆ) 🗸

್ಲಿ ಭಾರತೀಯ ಸಂಸ್ಕೃತಿ ದರ್ಶನ

: ಅ.ನ.ಕೃಷ್ಣರಾಯ(ಸಂ) (ಲೇಖನ) 🗸

🖫. ಕ್ರಿತಿಜ ಹಿಡಿಯ ಹೊರಟವರು

: ವಸುದೇಂದ್ರ (ಕಥೆ) ್ರ

🍱 –೨ : ಸಮಾಜ

ಿ. ನಮ್ಮ ಊರಿನ ರಸಿಕರು

: ಗೊರೂರು ರಾಮಸ್ವಾಮಿ ಅಯ್ಯಂಗಾರ (ಪ್ರಬಂಧ)/

್ತಿ ಕುಂಟಾ ಕುಂಟಾ ಕುರವತಿ

: ಚಂದ್ರಶೇಖರ ಪಾಟೀಲ (ಚಂಪಾ)(ಅಸಂಗತ ನಾಟಕ) /

🖫. ಮುಟ್ಟಿಸಿಕೊಂಡವರು

: ಜಂಬಣ್ಣ ಅಮರಚಿಂತ್ (ಕವಿತೆ) 🗸 : ಪಿ. ಲಂಕೇಶ (ಕಥೆ)

15-2: ಪ್ರೀತಿ

್ಲ ಗಜಲ್

್ಲಿ ಒಂದಿರುಳು ಕನಸಿನಲಿ

🚨 ಬದುಕು ಒಂದು ಕಲೆ

: ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ (ಕವಿತೆ)

3. Both Dane Jun 82

: ಜಿ.ಪಿ.ರಾಜರತ್ನಂ (ಕಥೆ) 🗸

ಮೂಲಶಕ್ಕೆ ಒಂದೇ : ಎರಿಕ್ ಫ್ರಾಮ್ (ಅನು. ಕೆ.ವಿ.ನಾರಾಯಣ)(ಲೇಖನ) 🛠

ಿ. ಸ್ವಶಾನ ಚಲುವೆ

: ಸಿದ್ದಲಿಂಗಯ್ಯ (ಕವಿತೆ)-

್ಲಿ ಪಾನೇಕೆ ಬರೆಯುತ್ತೇನೆ 🤊

: ಜಿ.ಎಸ್.ಶಿವರುದ್ರಪ್ಪ (ಕವಿತೆ) — Sri Jagadguru Murugharajendra College : ಬಿ.ಟಿ.ಜಾಹೃವಿ (ಕಥೆ)_-

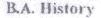
of Arts, Science & Commerce, CHITRADURGA

Principal.

🏝 ಬುದ್ಧ ನಮಗೆಷ್ಟು ಬೇಕು

: ಬರೆಗೂರು ರಾಮಚಂದ್ರಪ್ಪ (ಲೇಖನ) -

ನಾನ್ ಕ್ಷತ್ರಕ್ಷ (ಲೇಖನ) 🦟





1 Semester

(Work load per week: 6 hrs)

Paper: HISTORY OF MEDIVAL INDIA (1206-1757 A.D.) (Course Code: His, Core: 2.1)

MODULE-I DELIH SULTANATE

- (20) and (1) Din Aibaq and foundation of Delhi Sultanate
- All miklin Khiliji and His Administrative Reforms
- (a) Mohammad -Bin-Tughluq and his Administrative Experiments.
- MODULE 2 Cultural Contributions of Delhi Sulthanate
 - atabation of Delhi Sultanate
 - Society and Economy
 - Literature
- DULE 4 MUCKAS

MODULE 4 MUGHAL EMPIRE

- Bahar and establishment of the Mughal Empire.
 - Shershah and his Administration
- 13 Akbar Rajput and Religious Policy.
- Amangazeb- Religious Policy and Deccan Policy.
- 11 11 LE 5 Cultural Conditions Under the Mughals
 - Mughal Administration
 - Socio-Economic Condition
 - Development of Literature
 - Art and Architecture.
- BULLE 6 The Marathas

Shivaji and his Administration

- Expansion of the Maratha Supremacy under the Peswa
- DITE 7 The Advant of Europeans
 - Portuguees

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B.A. History



III - Semester

(Work load per week: 6 hrs)

Paper: HISTORY OF MODERN INDIA (1757-1885 A.D.)

(Course Code: His Core: 3.1)

HODULE - 1

The British Supremacy in Bengal -Battle of Plassey and Battale of Buxor

Land reforms Under the British - The Permanent Land Revenue System-The Mahalwari System and the Ryotawari system -Merits and Demerits.

18. Expansion of British Empire- Subsidiary Alliance-Doctrine of Lapse

MODULE - 2

rabal Revolts

- The Santhalas
- Indigo Movement.

HUDULE - 3

The Revolt of 1857- causes - Course And effects
The Queens's Proclamation

ULF - 4

rowth of Educ

1000ULE - 4

- Lord Mecaulay's Recommendations
- Wood Dispatch-Hunter commission

MODULE - 5

Constitutional development

- Regulating Act of 1773
- that's India Act of 1784 Act of 1813.

HULLE-6

Scio-Religios Reforms Movement - The Brahma samaja . - The Arya Samaja - The Prarthana Samaja. Swami Vivekananda and Ramakrishna Mission-The Theosophical Society The Aligher Movement - Jyothiba Pule- Narayana Guru.

Cachionary Policy of Lord Lytton- Pro-People Movement of Lord Rippon

Sri Jagadguru Murugharajendra College of Arts, Science & Commerce, CHITRADURGA

2. Raman B.S., Financial Accounting.

3. Shukla & Drewal, Advanced Accounting.

- 4. Radha Swamy & Samp; R.L. Gupta, Advanced Accounting.
- 5. Anil Kumar & Delhi: Himalaya Publishing House.



Course Code: (B.Com. Core :1.4) PRINCIPLES AND PRACTICE OF MANAGEMENT

Course Objectives: To equip the students with the Principles of Management and Managerial Practice.

Pedagogy: A Combination of Class-room Lectures, Case Analysis, Group Discussions, Student Presentations and Field Work.

Course Inputs

Module-I: Introduction to Management 15 Hours

Introduction to Management-Meaning, Definition, Nature, Scope, Importance and Functional areas of Management- and Role of a Manager-Managerial Skills-Social responsibility of Management and Ethics.

Module-II: Planning 12 Hours

Meaning, Definitions, Nature, Importance, Types of Planning. Merits & Demerits of Planning, Planning Process- Decision Making- Meaning, Definitions & Defini

Module-III: Organizing 16 Hours

Introduction - Meaning, Definitions, Nature and Purpose of Organization, Principles of Organization - Types of Organization - Line, Staff, Functional & Committee Form-Delegation of Authority & Responsibility and Span of Control.

Module-IV: Directing, Leadership and Motivation 15 Hours

Directing- Meaning, Definitions, Nature & Principles of Directing-Leadership-Meaning, Definitions, Importance & Directing-Leadership Styles-Motivation- Meaning, Importance & Directing-Leadership-Meaning, Definitions, Importance & Directing-Leadership-Meaning, Definitions, Importance & Directing-Leadership-Meaning, Importance & Directing-Leadership-Meaning, Definitions, Importance & Directing-Leadership-Meaning, Importance & Directing-Leadership-Meani

Module-V: Communication, Controlling and Co-ordination 18 Hours

Communication- Meaning, Importance & Eamp; Process of Communication-Controlling-Meaning, Need for Control, Essentials of good control system & Exception (MBE), Total Techniques- Management By Objectives (MBO), Management By Exception (MBE), Total Quality Management (TQM) & Exception (MBE), TQM & Exception (MBE), Total Quality Management (TQM) & Exception (MBE), TQM & Exception (MBE), Total Quality Management (TQM) & Exception (MBE), TQM & Exception (MBE), TQM

Module-VI: Inculcation of soft skills 04 Hours

VI-SEMESTER (4 Teaching hours per Week)

Course Code: B.Com. Core: 6.5 ORGANIZATIONAL BEHAVIOR

Course Objectives: The objective is to help student comprehend, perceive and understand group dynamics and behavioral aspects in an organization. Develop decision making skills through case discussions.

Pedagogy: Combination of Class-room lectures, Case studies, Group Discussion, Seminar Presentations, Soft Skills and Field work.

Module-1: INTRODUCTION: (10 Hours)

Introduction to Organization Behaviour, Concept and Nature of Organizational Behaviour, Contributing Disciplines in the Field of OB: Need to Understand Human Behaviour, Challenges and Opportunities.

Module-2: INDIVIDUAL BEHAVIOUR: (16 Hours)

Personality- Concept, Meaning and Definition, Types, Determinants and Traits. Perception: Meaning and Definitions, Process, Factors affecting Perception. Learning- Meaning and Definition, Determinants of learning, Learning Theories. Values: Concept of Value, Types of Values, Formation of Values. Attitudes: Concept of Attitude, Types, Formation of Attitudes.

Module-3: GROUP DYNAMICS: (10 Hours)

Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group formation; Group Norms, Group Cohesiveness.

Module-4: ORGANIZATION CULTURE AND CONFLICT MANAGEMENT: (12 Hours)

Organizational Culture- Concept, Functions, Socialization; Creating and Sustaining Culture; Managing Conflict- Sources, Types, Process and Resolution of Conflict; Managing Change; Empowerment and Participation.

Module-5: ORGANIZATIONAL CHANGE: (12 Hours)

Meaning-Features – Factors in Organization Change – Resistance to Change – Managing Resistance to Change.

Module-6: INCULCATION OF SOFT SKILLS: (04 Hours)

- 1. By considering group norms, form different groups and analyse cohesiveness.
- 2. State the academic conflicts among B.Com students and resolution of those conflicts

SKILL DEVELOPMENT ACTIVITIES:

1. Draw different structure of an organisation.

2. Identify any five companies and mention their vision, mission statements and slogans.

Sri Jagadguru Murugharajendra College & Commerce



DAVANGERE UNIVERSITY

Scheme of Teaching & Evaluation and Curriculum to be Introduced from the Academic Year 2021-22

> Based On **NATIONAL EDUCATION POLICY-2020**

for Four Year Undergraduate Program

Bachelor of Commerce (B.Com.)

Scheme of Teaching & Evaluation

Curriculum of Courses B.

of Arts, Science & Commerce.

DELVE CHIKADERGATER.

Srl Jagadguru Mkrugharajendra College O S Dept. of Studies in Commerce Davangere University

Shivagangotri, Davangere-7

I SOM NET

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com.1.2

Name of the Course: Management Principles and Applications

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

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

Course Outcomes: On successful completion of the course, the Students will be able to

- a) Understand and identify the different theories of organisations, which are relevant in the present context.
- b) Design and demonstrate the strategic plan for the attainment of organisational goals.
- c) Differentiate the different types of authority and chose the best one in the present context.
- d) Compare and chose the different types of motivation factors and leadership styles.

e) Choose the best controlling techniques for better productivity of an organisation.

Syllabus:		Hours
Module No. 1:	Introduction to Management	. 12

Introduction-Meaning and importance of Management-Managerial Functions -Evolution of the Management thoughts: Classical organisational theories- Neo-Classical theories- Modern organisational theories.

Module No. 2: Planning

Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.

Module No. 3: Organising 12

Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.

Module No. 4: Staffing and Leading 15

Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory, Vroom's Expectation Theory.

Dr. Laxmana. P.

Professor Dean and abaseman - 805
Innartment of Commerce
Davangere University
DAVANGERE-2.

REGISTRAR

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I Sem NER

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.3

Name of the Course: Principles and Practice of Auditing

The state of the s				
Course Credits	No. of Hours per Week	Total No. of Teaching Hours		
4 Credits	4 Hrs	60 Hrs		

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

Course Outcomes: On successful completion of the course, the students' will be able to

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling for testing.
- d) Examine the company audit and the procedure involved in the audit of different entities.
- e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Syllabus:	Hours
Module No. 1: Introduction to Auditing	10
Introduction – Meaning and Definition – Objectives– Types of Audit– M Demerits of Auditing – Relationship of audit with other disciplines. Preparate commencement of new audit – Working Papers – Audit Note Book, Audit Pro Qualities of an Auditor – Audit planning – Audit Documentation – Audit E Written Representation.	ion before gramme -
Module No. 2: Risk Assessment and Internal Control	12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and of Internal check- Meaning, objectives and fundamental Principles. Internal clegards to wage payment, cash sales, and cash purchases.	bjectives- neck with
Module No. 3: Verification and Valuation of Assets and Liabilities	

Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets-Verification and Valuation of different items of Assets-Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.

Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs- Cooperative societies.

Module 5: Audit Report & Professional Ethics

Introduction – Meaning – Elements of audit report – Types of audit report – Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics – Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.

Sri Jagadguru Murugharajendra College of Arts, Science & Commerce CHITRADURGA