

DAVANAGERE



UNIVERSITY

**Scheme of Teaching and Evaluation
For
Bachelor of Commerce (B.Com.)
As per
State Education Policy (SEP)**

W.e.f. 2024 - 25 Academic Year



Department of Studies in Commerce

Shivagangothri Campus, Davangere University, Davangere - 577 007


ಕುಲಸಚಿವರು
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-577007


ಡೀನರು
ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ಸಹಾಯ
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-02.


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Bachelor's Degree Credit Distribution as per State Education Policy

Sl.No.	Broad Category of Courses		Minimum No. of Credits	% of Total Credits
1	Discipline Core Credit Courses	DCC	90	70
2	Elective/Optional Courses	EC	04	03
3	Two Languages Courses	LC	24	19
4	Practical and Skill Enhancement Courses/ Research Methodology Courses	SEC	06	05
5	Constitutional Moral Values Courses	CVC	04	03
	Total		128	100

Note: As per SEP, total Credits required to award Bachelor's Degree: Minimum 128 and Maximum 150.

Credit Distribution of Bachelor of Commerce (B.Com.) Program of Davangere University

Sl. No.	Subject Category		No. of Credits	% of Total Credits
1	Discipline Core Credit Courses	DCC	88	61
2	Discipline Elective/Optional Courses	DEC	16	11
3	Two Languages Courses	LC	24	17
4	Practical and Skill Enhancement Courses/ Research Methodology Courses	SEC	12	08
5	Constitutional Moral Values Courses	CVC	04	03
	Total		144	100

**Semester-wise Allocation of Credits
Bachelor of Commerce (B.Com.) Program of Davangere University**

Year	Semester	Credits	Total Credits
1	I	24	48
	II	24	
2	III	24	48
	IV	24	
3	V	24	48
	VI	24	
Total		144	144


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Semester I

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	Lang. 1.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
2	Lang. 1.2	Language - II English	LC	4	80	20	100	3
3	B.Com.1.1	Financial Accounting	DCC	4	80	20	100	4
4	B.Com.1.2	Management Principles and Applications	DCC	4	80	20	100	4
5	B.Com.1.3	Principles of Marketing	DCC	4	80	20	100	4
6	B.Com.1.4	Business Analysis and Market Dynamics	DCC	4	80	20	100	4
7	B.Com.1.5	Indian Constitution	CVC	2	40	10	50	2
Sub -Total (A)				26	520	130	650	24

Semester II

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
8	Lang. 2.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
9	Lang. 2.2	Language - II English	LC	4	80	20	100	3
10	B.Com.2.1	Advanced Financial Accounting	DCC	4	80	20	100	4
11	B.Com.2.2	Human Resource Management	DCC	4	80	20	100	4
12	B.Com.2.3	Business Mathematics	DCC	4	80	20	100	4
13	B.Com.2.4	Corporate Administration	DCC	4	80	20	100	4
14	B.Com.2.5	Environmental Studies	CVC	2	40	10	50	2
Sub -Total (B)				26	520	130	650	24


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Semester III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
15	Lang. 3.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
16	Lang. 3.2	Language - II English	LC	4	80	20	100	3
17	B.Com.3.1	Corporate Accounting	DCC	4	80	20	100	4
18	B.Com.3.2	Income Tax Law & Practice -I	DCC	4	80	20	100	4
19	B.Com.3.3	Business Statistics	DCC	4	80	20	100	4
20	B.Com.3.4	Elective - 1	DEC	4	80	20	100	4
21	B.Com.3.5	Personality Development	SEC	2	40	10	50	2
		Sub -Total (C)		26	520	130	650	24

Instructions for Discipline Elective Courses (DEC):

1. A single elective system shall be followed.
2. Students shall have to opt for any one DEC from the given groups.
3. Students who opt for a DEC in the third semester shall continue with the same DEC for all remaining semesters.

Sl.No/ DEC	Accounting	Finance	Marketing	Human Resources	IT in Business
Course Code	B.Com. 3.4.A	B.Com. 3.4.F	B.Com. 3.4.M	B.Com. 3.4.H	B.Com. 3.4.I
Name of the Course	Indian Accounting Standards (IND AS) - I	Indian Financial System	Retail Management	Human Resources Development	Business Analytics


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Semester IV

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
22	Lang. 4.1	Language - I Kannada/Hindi/Urdu/ Sanskrit	LC	4	80	20	100	3
23	Lang. 4.2	Language - II English	LC	4	80	20	100	3
24	B.Com.4.1	Cost Accounting	DCC	4	80	20	100	4
25	B.Com.4.2	Income Tax Law & Practice -II	DCC	4	80	20	100	4
26	B.Com.4.3	Basics of Business Research	DCC	4	80	20	100	4
27	B.Com.4.4.	Elective - 2	DEC	4	80	20	100	4
28	B.Com.4.5	Computer Skills in Business	SEC	2	40	10	50	2
		Sub -Total (D)		26	520	130	650	24

Sl.No./ DEC	Accounting	Finance	Marketing	Human Resources	IT in Business
Course Code	B.Com. 4.4.A	B.Com. 4.4.F	B.Com. 4.4.M	B.Com. 4.4.H	B.Com. 4.4.I
Name of the Course	Indian Accounting Standards (IND AS) - II	Personal Financial Planning	Service Marketing	Cultural Diversity at Work Place	Fintech

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Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
29	B.Com.5.1	Financial Management	DCC	4	80	20	100	4
30	B.Com.5.2	Principles of Auditing	DCC	4	80	20	100	4
31	B.Com.5.3	Management Accounting	DCC	4	80	20	100	4
32	B.Com.5.4	Law & Practice of Banking	DCC	4	80	20	100	4
33	B.Com.5.5.	Elective - 3	DEC	4	80	20	100	4
34	B.Com.5.6	Business and Corporate Etiquettes	SEC	2	40	10	50	2
35	B.Com.5.7	Internship/Socio-Economic Welfare Scheme Analysis & Viva Voce { 40 Marks for Report Evaluation & 10 Marks for Viva Voce}	SEC	2	40	10	50	2
		Sub -Total (E)		24	480	120	600	24

Sl.No./ DEC	Accounting	Finance	Marketing	Human Resources	IT in Business
Course Code	B.Com. 5.5.A	B.Com. 5.5..F	B.Com. 5.5..M	B.Com. 5.5.H	B.Com. 5.5.I
Name of the Course	Advanced Cost & Management Accounting	Investment Management	Digital Marketing	New Age Leadership Skills	Basics of Spreadsheet for Business


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Semester VI

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
36	B.Com.6.1	GST & Allied Taxes	DCC	4	80	20	100	4
37	B.Com.6.2	Entreprnership Development	DCC	4	80	20	100	4
38	B.Com.6.3	Principles and Practice of Insurance	DCC	4	80	20	100	4
39	B.Com.6.4	Business Regulatory Framework	DCC	4	80	20	100	4
40	B.Com.6.5.	Elective - 4	DEC	4	80	20	100	4
41	B.Com.6.6	Investing in Stock Markets	SEC	2	40	10	50	2
42	B.Com.6.7	Project Work & Viva Voce { 40 Marks for Report Evaluation & 10 Marks for Viva Voce}	SEC	2	40	10	50	2
		Sub -Total (F)		24	480	120	600	24
Grand Total				152	3040	760	3800	144

Sl.No./ DEC	Accounting	Finance	Marketing	Human Resources	IT in Business
Course Code	B.Com.6.5.A	B.Com.6.5.F	B.Com.6.5.M	B.Com.6.5.H	B.Com.6.5.I
Name of the Course	ERP Applications in Accounting	Financial Modelling	Consumer Behavior	Labour Laws & Practice	Emerging Business Technologies


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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.1 Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the theoretical framework of accounting and the application of accounting standards. b) Demonstrate the preparation of financial statements for both manufacturing and non-manufacturing sole proprietorships. c) Apply the accounting treatments for consignment transactions and events in the books of consignor and consignees. d) Understand the accounting treatment for royalty transactions and articulate royalty agreements. e) Learn and apply various methods of accounting for hire purchase transactions.		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		12
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branched of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		15
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account - Balance Sheet.		
Module No. 3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4: Royalty Accounts		15
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of		



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Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

Module No. 5: Hire Purchase Accounting

10

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.



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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	64 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 classical, neo-classical, and modern organizational theories, and evaluate their relevance 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		13
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.		
Module No. 3: Organising		12
Introduction-Meaning-Concept and Process of Organising – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organising; 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-Herzberg's Two-factor Theory. Leadership: Concept- Importance - Styles of leadership. Communication: Concept-purpose-process-Oral and written		


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communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.

Module No. 5: Controlling and Coordination

12

Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control: Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (Theory only)

Coordination: Meaning-Nature-Importance-Principles of Coordination. Emerging issues in Management.

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Note: Latest edition of text books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.3		
Name of the Course: Principles of Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 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 - Understand the fundamental concepts of marketing and assess the micro and macro marketing environments. - Analyze consumer behavior and market segmentation strategies in the contemporary market environment. - Explore new product development processes and identify the factors influencing product pricing in the current market context. - Evaluate the impact of various promotional techniques on customer behavior and the significance of distribution channels. - Outline recent advancements and trends in marketing practices.		
Syllabus:		Hours
Module No. 1: Introduction to Marketing		13
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module No. 2: Consumer Behaviour & Market segmentation		13
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module No. 3: Product and Pricing		13
Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module No. 4: Promotion and Distribution		15
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their		


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distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.
Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Physical Distribution.

Module No. 5: Recent Developments in Marketing

10

Introduction - Social Marketing, online marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing and Customer acquisition and retention.

Skill Development Activities:

1. Conduct an analysis of the marketing environment in your locality to identify customer needs, wants, and purchasing power.
2. Gather and analyze consumer behavior data regarding home appliances in your locality.
3. Visit an organization to collect information about their product pricing strategies and factors influencing their pricing decisions.
4. Visit wholesalers or retailers to understand their role in the marketing and distribution process.
5. Research and report on recent developments and trends in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.4		
Name of the Course: Business Analysis and Market Dynamics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 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 - Understand and analyze the market cost and benefit analysis in various business scenarios. - Evaluate the role and impact of different market structures on cost and pricing decisions. - Apply theoretical concepts to real-world market situations to enhance profitability and efficiency. - Understand and analyze the impact of inflation and unemployment on business decisions. - Examine the interplay between macroeconomic factors and their influence on business environments.		
Syllabus:		Hours
Module No. 1: Theory of Consumption		12
Concept of consumption function - Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply - elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.		
Module No. 2: Cost Analysis and Profit Planning		12
Introduction - Economies of Scale, Cost - meaning, types- explicit and implicit cost, incremental cost, opportunity cost, TC, AC, MC, FC, VC, behaviour in short and long run (equations problems); BEP: meaning, chart, problems on unit and value method, margin of Safety.		
Module No. 3: Market analysis and Pricing Decisions		13
Introduction - Types of competition - meaning and features of perfect and imperfect competition (monopoly, monopolistic, oligopoly); Pricing: Determinants and methods - cost plus pricing, target pricing, marginal cost pricing, product line pricing, price bidding, new product pricing, pricing over PLC.		
Module No. 4: Inflation, Unemployment and Labour market		15


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Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, Role of Adaptive and Rational Expectations.

Module No. 5: Macro-Economic Concepts

12

Introduction-Circular flow of income and wealth, National Income – meaning, purpose, methods of calculating national income, Monetary and Fiscal policies, international trade -balance of trade & balance of payments.

Skill Development Activities:

1. Create a report on the application of elasticity of demand and supply in a specific industry, such as the telecom or FMCG sector.
2. Perform a break-even analysis for a hypothetical or real Indian startup.
3. Conduct a comparative analysis of pricing strategies of major Indian e-commerce platforms.
4. Analyze recent trends in inflation and unemployment in India using data from government reports.
5. Prepare a case study on the impact of a recent fiscal policy measure on the Indian economy.
6. Any other activities, which are relevant to the course.

Text Books:

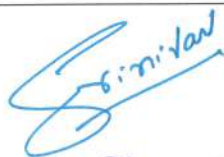
1. D N Dwivedi, (2013), Managerial Economics, Vikas Publishing House Pvt. Ltd., 7th edition.
2. D M Mithani, (2013), Managerial Economics, Theory and Applications, Himalaya Publishing House, 7th edition.
3. Abha Mittal, (2014), Micro Economics, Theory and Application, Taxmann's publication, 3rd edition.
4. Craig H. Petersen, W. Cris Lewis, Sudhir K. Jain, Managerial Economics, Pearson Publications, 4th edition.

Note: Latest edition of text books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.1 Name of the Course: Advanced Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Prepare comprehensive financial statements from incomplete records using systematic methods. b) Analyze and apply accounting treatments for inter-departmental transfers. c) Apply and demonstrate various accounting treatments for dependent and independent branches. d) Understand and compute the claims for loss of stock and loss of profit in insurance contexts. e) Identify and explain emerging trends in the field of accounting.		
Syllabus:		Hours
Module No. 1: System of Book - Keeping		13
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
Module No. 2: Departmental Accounts		12
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment.		
Module No. 3: Accounting for Branches		15
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches: Problems on Debtors Method; Stock & Debtors Method and Final accounts Method.		
Module No. 4: Insurance Claims		11
Introduction-Meaning of Insurance - Types of Insurance; Fire Insurance: Computation of Claim for loss of stock.		
Module No. 5: Emerging Trends in Accounting		13
Introduction - Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting-Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		


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Skill Developments Activities:

1. Visit a sole proprietorship and identify the steps involved in converting single-entry bookkeeping into a double-entry system.
2. Analyze and allocate common expenditures among various departments in an organization.
3. Document the procedures involved in establishing and managing various branches.
4. Identify and document the procedures involved in processing insurance claims.
5. Research and report on the latest innovations and developments in accounting practices.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.2 Name of the Course: Human Resource Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 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 framework, importance, and challenges of human resource management. b) Outline the processes and methods involved in human resource planning, recruitment, and selection. c) Analyze various training and development methods and their applicability in the current organizational context. d) Evaluate the strengths and weaknesses of different performance appraisal techniques and compensation policies. e) Determine the significance of employee maintenance and employee relations, including health, safety, and welfare.		
Syllabus:		Hours
Module No. 1: Introduction to HRM		13
Human Resource Management: Introduction - Evolution of HRM and Functions - Role - Status and Competencies of HR Manager - HR Policies - Emerging Challenges of Human Resource Management - HRM issues in Indian organisations -Human Resource Information System- Emerging trends in HRM.		
Module No. 2: Human Resources Planning, Recruitment & Selection		14
Human Resource Planning: Introduction - Concepts - Quantitative and Qualitative dimensions- Job analysis - Job description and Job specification-Importance and Benefits of HRP; Recruitment: Concepts-Sources - Techniques-Factors influencing recruitment ; Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction- Emerging trends in HR Planning, Recruitment and Selection.		
Module No. 3: Training and Development		14
Training: Introduction - Concepts and Importance - Identifying Training and Development Needs - Designing Training Programmes; Role-Specific and Competency-Based Training- Evaluating Training Effectiveness-Training Process Outsourcing; HRD: Introduction - Meaning- Role of training in HRD - Knowledge Management - Career Development- Emerging trends in HR Training and Development.		
Module No. 4: Performance Appraisal & Compensation		13
Performance Appraisal: Introduction - concepts - Nature - objectives and importance; techniques of performance appraisal - Employee Retention - job changes - Transfers and		


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Promotions - Downsizing - VRS; **Compensation:** Introduction - Concept and Policies - Job evaluation- methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.

Module No. 5: Maintenance & Employee Relations

10

Introduction- Employee health and safety - employee welfare - social security - Employer-
Employee Relations: An overview - grievance and redressal; Industrial Disputes: causes and settlement,. Emerging trends in Employee Maintenance & Relations.

Skill Development Activities:

1. Visit an organization to collect and analyze its HR policies and identify key HR issues.
2. Interview an HR manager about the human resources planning, recruitment, and selection process, and prepare a detailed report.
3. Investigate and evaluate the training programs offered by a large-scale organization, focusing on their effectiveness and impact on employee performance.
4. Discuss with employees and HR managers the performance appraisal methods and compensation systems in place, and prepare a comparative analysis report.
5. Examine the safety measures implemented in a manufacturing company and prepare a report on employee health and safety standards
6. Any other activities, which are relevant to the course.

Text Books:

1. Gupta, C.B, Human Resource Management, Sultan Chand & Sons, Eleventh revised edition.
2. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7th Edition.
3. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
4. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
5. Ivancevich, John M., Human Resource Management. McGraw Hill.
- Wreather and Davis, Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning

Note: Latest edition of text books may be used.

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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.3 Name of the Course: Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the number system applications in solving basic business problems. b) Apply concept of commercial arithmetic concepts to solve business problems. c) Make use of theory of equation in solving the business problems in the present context. d) Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. e) Apply measurement of solids in solving simple business problems.		
Syllabus:		Hours
Module No. 1: Number System		15
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon.		
Module No. 2: Commercial Mathematics		12
Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
Module No. 3: Theory of Equation		12
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (Factor and Sridharacharya methods only), Problems on Simultaneous equations (Elimination method only).		
Module No. 4: Set Theory, Permutations & Combinations and Matrices		13
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon - Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.		
Module No. 5: Measurement of Solids		12
Introduction - Meaning and problems with mathematical reasoning on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.		
Skill Developments Activities:		



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1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principles to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

Text Books:

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

Note: Latest edition of text books may be used.



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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.4 Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	64 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 framework of Companies Act of 2013 and classify different types of companies according to the Act. b) Identify the stages and critical documents involved in the formation of companies in India, focusing on Memorandum of Association, Articles of Association, and Certificate of Incorporation. c) Analyze the role, responsibilities, and functions of Key Management Personnel in Corporate Administration, with emphasis on directors and the company secretary. d) Examine the procedures of corporate meetings, differentiate between types of resolutions, and assess the company secretary's role in convening meetings. e) Evaluate the liquidation process of a company, including modes of winding up, the role of the official liquidator, and implications under the Insolvency Code.		
Syllabus:		Hours
Module No. 1: Introduction to Company		13
Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - - Kinds of Companies: One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module No. 2: Formation of Companies		14
Introduction - Promotion Stage: Meaning of Promoter, Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building process, Commencement Stage - Document to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types - Features.		
Module No. 3: Company Administration		13
Introduction - Key Managerial Personnel -Types of Directors: Appointment - Powers - Duties & Responsibilities. The Companies Secretary: Appointment - Powers - Duties & Responsibilities. Types of Committee: Audit Committee, CSR Committee, Finance		



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Committee, ESG Committee, Risk Management Committee, Nomination and Remuneration Committee.	
Module No. 4: Corporate Meetings	12
Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum - Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module No. 5: Winding Up	12
Introduction - Meaning- Modes of Winding up -Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	
Skill Development Activities: 1. Study the Companies Act 2013 from the Ministry of Corporate Affairs website and summarize its key provisions relevant to corporate governance and administration. 2. Visit a Registrar of Companies office to understand and document the procedures involved in company formation in India. 3. Conduct interviews with directors of a company to discuss their roles, responsibilities, and decision-making processes, and compile a comprehensive report on corporate governance practices observed. 4. Obtain a sample notice of meeting and resolutions from a company, and prepare mock versions to demonstrate understanding of formal communication requirements in corporate settings. 5. Interview an official liquidator to investigate the procedures and challenges involved in the winding-up process of a company, and present findings in a detailed report. 6. Any other activities, which are relevant to the course.	
Text Books: 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balchandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH. 4. K. Venkataramana, Corporate Administration, SHBP. 5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 7. S.C. Kuchal, Company Law and Secretarial Practice. 8. S.C. Sharm, Business Law, I.K. International Publishers	
Note: Latest edition of text books may be used.	


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INTERNAL ASSESSMENT AND SEMESTER END EXAMINATION

As per the SEP, the Internal Assessment (IA) and Semester End Examination (SEE) carry weights of 20% and 80% respectively, totaling 100 marks. The evaluation system for the course is comprehensive and continuous throughout the semester.

Sl.No.	Particulars	Marks	
	Parameters of the Evaluation	4 Credits	2 Credits
1	Attendance *	05 Marks	2.5 Marks
2	Assignments/ Seminars	05 Marks	2.5 Marks
3	Internal Assessment Tests (IAT)	10 Marks	5 Marks
	Total of IA	20 Marks	10 Marks
4	Semester End Examination (SEE)	80 Marks	40 Marks
	Total of IA & SEE	100 Marks	50 Marks

*Distribution of Marks for Attendance

Sl. No.	% of Attendance	Marks to be Awarded For 4 Credits	Marks to be Awarded for 2 Credits
1	75-80	1	0.5
2	80-85	2	1
3	85-90	3	1.5
4	90-95	4	2
5	95-100	5	2.5


ಕುಲಸಚಿವರು
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
 ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-577007


ಡೀನರು
 ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಕಾಯ
 ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
 ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-02.


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QUESTION PAPER PATTERN W.E.F. 2024-25 ONWARDS

SEMESTER END EXAMINATIONS

B.COM. PROGRAM

Name of the Course:

Time: 03 Hrs.

Max. Marks: 80

SECTION - A

Answer all the sub questions of the Following. Each Question Carry Two Marks. (10x02=20)

Note: Two questions must be asked from each module.

1. a)
- b)
- c)
- d)
- e)
- f)
- g)
- h)
- i)
- j)

SECTION - B

Answer any Six Questions of the Following. Each Question Carry Five Marks. (06x05=30)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

SECTION - C

Answer Any Three Questions of the Following. Each Question Carry Ten Marks. (03x10=30)

- 10.
- 11.
- 12.
- 13.
- 14.

Note: Kindly ensure that questions are asked appropriately from all the modules.


ಕುಲಸಚಿವರು
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-577007


ಡೀನರು
ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಕಾಯ
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-02.


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QUESTION PAPER PATTERN W.E.F. 2024-25 ONWARDS

SEMESTER END EXAMINATIONS

B.COM. PROGRAM

Name of the Course:

Time: 02 Hrs.

Max. Marks: 40

SECTION - A

Answer all the Sub Questions of the Following. Each Question Carry Two Marks. (05x02=10)

1. a)
- b)
- c)
- d)
- e)

SECTION - B

Answer any Six Questions of the Following. Each Question Carry Five Marks. (06x05=30)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

Note: Kindly ensure that questions are asked appropriately from all the modules.


ಕಾಲಸಚಿವರು
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ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-577007


ಡೀನರು
ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾಶಾಸ್ತ್ರ ನಿಕಾಯ
ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ,
ಶಿವಗಂಗೋತ್ರಿ, ದಾವಣಗೆರೆ-02.


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DAVANAGERE UNIVERSITY

GRADUATION LIST OF UGC TEACHERS, SUBJECT: COMMERCE(B.Com) PROVISIONAL LIST FOR as on 18.06.2024

Sl. No	Name of the Teacher	Designation	Qualification	Institution	Date of Birth	Date of Entry Into Service	Total Experience (in Years)	Remarks
1	Dr. G B GANGADHARAPPA	Asso Prof	M.Com, Ph.D	SGRKCW, Harihara	7/22/1964	8/18/1988	34	
2	ROHINI M SHIRAHATTI	Asso Prof	M.Com, M.Phil	SGRKCW, Harihara	9/30/1965	9/16/1988	34	
3	Dr RAJASHEKARAPPA G L	Professor	M.Com, Ph.D	GAC, Chitradurga(Autonomous)*	6/13/1967	6/22/1996	27	
4	B C TAHSILDAR	Asso Prof	M.Com, M.Phil	GFGC Davanagere	6/1/1967	6/24/1996	27	
5	NEELAMBIKA G C	Asst. Prof	M.Com, M.Phil	MSB Arts & Commerce College, Davanagere	7/23/1965	6/5/1998	25	
6	Dr. KARIBASAPPA T	Asso Prof	M.Com, Ph.D	GFGCW, Davanagere	6/15/1973	3/28/2003	20	
7	Dr. CHANNAKESHAVA C	Asst. Prof	M.Com, SLET, Ph.D	GFGCW, Chitradurga	2/10/1965	7/11/2003	20	
8	Dr. RAVI S P	Asst. Prof	M.Com, M.Phil, Ph.D	SCSTRGFGC, Malladahalli	5/16/1966	7/11/2003	20	
9	MURAVARDHANA K	Asst. Prof	M.Com, M.Phil	VSGFGC Hiriyur	11/24/1965	10/31/2003	19	
10	LAKSHMIRANGANATHA R	Asst. Prof	M.Com, M.Phil	GFGC Channagiri	5/1/1965	11/5/2003	19	
11	ANITHA KUMARI J	Asst. Prof	M.Com, M.Phil	ARGC, Davanagere	4/4/1969	4/18/2007	16	
12	MURUGENDRAPPA S	Asst. Prof	M.Com, M.Phil	BPFGC, Holalkere	7/5/1966	11/5/2007	15	
13	SUNITHA K B	Asst. Prof	M.Com, M.Phil	GFGC Davanagere	6/21/1976	1/22/2008	15	
14	Dr. SHAMALA K	Asst. Prof	M.Com, Ph.D	GFGCW, Davanagere	9/10/1977	2/2/2008	15	
15	M D RAGHAVENDRA	Asst. Prof	M.Com, M.Phil	GFGC, Basavapna	8/20/1967	9/3/2009	14	
16	REKHA B V	Asst. Prof	M.Com, M.Phil	GFGC, Davanagere	5/6/1974	9/3/2009	14	
17	ANURADHA G S	Asst. Prof	M.Com, M.Phil	GFGCW, Davanagere	6/12/1974	9/3/2009	14	
18	Dr. BABU K A	Asst. Prof	M.Com, Ph.D	GFGC, Harihara	6/2/1980	9/3/2009	14	
19	Dr. ANANTHAG H P	Asst. Prof	M.Com, M.Phil, Ph.D	GFGC, Harihara	5/20/1981	9/3/2009	14	
20	Dr. LEE LAVATHI K	Asst. Prof	M.Com, M.Phil, Ph.D	GAC, Chitradurga(Autonomous)*	7/15/1977	9/3/2009	14	
21	N R RAJMOHAN	Asst. Prof	M.Com, M.Phil	GFGC, Davanagere	9/10/1965	9/5/2009	14	
22	LAXMAN B H	Asst. Prof	M.Com, M.Phil	GFGC, Mayakonda	7/20/1967	9/5/2009	14	
23	Dr. SHIVAKUMAR B	Asst. Prof	M.Com, Ph.D	GAC, Chitradurga(Autonomous)*	6/3/1968	9/5/2009	14	
24	CHANNABASAPPA S N	Asst. Prof	M.Com, M.Phil	GFGC, Davanagere	7/22/1970	9/5/2009	14	
25	Dr. NAGARAJA R C	Asst. Prof	M.Com, M.Phil, Ph.D	GFGC, Davanagere	5/20/1971	9/5/2009	14	
26	LAKSHMANA NAIK R	Asst. Prof	M.Com, M.Phil	GFGC, Harihara	10/1/1971	9/5/2009	14	
27	Dr. PARTHASARATHI A L	Asst. Prof	M.Com, Ph.D	GFGCW, Davanagere	12/27/1972	9/5/2009	14	
28	JAMUNARANI H S	Asst. Prof	M.Com, M.Phil	HPPCC, Challakere	5/28/1973	9/5/2009	14	
29	Dr. DRAKSHAYANI G N	Asst. Prof	M.Com, Ph.D	GFGC, Harihara	7/27/1973	9/5/2009	14	
30	SHAMBULINGAPPA F N	Asst. Prof	M.Com, M.Phil	GFGC Davanagere	7/22/1976	9/5/2009	14	
31	VENKATESH BABU S	Asst. Prof	M.Com, NET	GFGC, Davanagere	2/28/1982	9/5/2009	14	
32	SHAKUNTHALA H	Asst. Prof	M.Com, SLET	GFGCW, Chitradurga	5/8/1982	9/5/2009	14	
33	Dr. MANJUNATHA J M	Asst. Prof	M.Com, SLET, M.Phil, Ph.D	GFGC, Davanagere	7/10/1982	9/5/2009	14	
34	Dr. YASHODA R	Asst. Prof	M.Com, M.Phil, NET, PGDMM, Ph.D	GFGC, Davanagere	12/5/1982	9/5/2009	14	
35	NINGAPPA T	Asst. Prof	M.Com, NET	GFGC, Davanagere	5/14/1983	9/5/2009	14	

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GRADUATION LIST OF UGC TEACHERS. SUBJECT: COMMERCE(B.Com) PROVISIONAL LIST FOR: 2023-24 (18.06.2024)

Sl. No	Name of the Teacher	Designation	Qualification	Institution	Date of Birth	Date of Entry Into Service	Total Experience (in Years)	Remarks
36	Dr. RAMESH L.	Asst. Prof	M.Com, Ph.D	GFGC, Holalkere	1/20/1983	9/7/2009	14	
37	Dr ANNAPPA SWAMY H D	Asst. Prof	M.Com,M.Phil, Ph.D	VGFGC, Hiriyuru,	7/10/1975	9/8/2009	14	
38	SWAMY B M	Asst. Prof	M.Com, M.Phil	SIM Arts & Commerce College Chitradurga	7/8/1972	9/9/2009	14	
39	MANJUNATHA H NARASAGUNDAR	Asst. Prof	M.Com, M.Phil	GFGC, Harihara	7/12/1976	12/30/2009	14	
40	G NAGARAJU	Asst. Prof	M.Com, M.Phil	ARMFGC, Davanagere	6/1/1965	5/18/2011	12	
41	SHUBHASH L K	Asst. Prof	M.Com, M.Phil	Dr. Baba Shebab Ambedkar FGC, Harihara	3/22/1968	11/11/2011	10	
42	MOUNESHWARA T N	Asst. Prof	M.Com, M.Phil	ARMFGC Davanagere	7/20/1982	3/11/2016	7	
43	MANJUNATH V	Asst. Prof	M.Com,	GFGC, Hosadurga	8/15/1988	8/23/2017	6	
44	DAYANANDAMURTHY N	Asst. Prof	M.Com, M.Phil	GFGC, Nyamathi	8/1/1981	8/26/2017	6	
45	SOWMYA K S	Asst. Prof	M.Com, M.Phil,NET	GFGC, Bharamasagara	10/5/1982	8/26/2017	6	
46	MAMATHA N R	Asst. Prof	M.Com, M.Phil,NET	GFGC, Santhebennuru	4/19/1983	8/26/2017	6	
47	YOGESH K J	Asst. Prof	M.Com, PGDMM,NET	JGFGC, Basavapattana	7/10/1984	8/26/2017	6	
48	SUREKHA S	Asst. Prof	M.Com, SLET	GFGC, Davanagere	1/6/1986	8/26/2017	6	
49	NAGARAJ V	Asst. Prof	M.Com, SLET	GFGC, Molakalmuru	7/15/1988	8/26/2017	6	
50	KANAKARAJ S	Asst. Prof	M.Com, NET	GFGC, Holalkere	1/19/1989	8/26/2017	6	
51	MOHAMMED SADATH	Asst. Prof	M.Com, NET, SLET	GFGC, Parashurampura	6/29/1989	8/26/2017	6	
52	BHARATH B T	Asst. Prof	M.Com, NET	GFGC, Hosadurga	1/9/1990	8/26/2017	6	
53	GEETHA N	Asst. Prof	M.Com	GFGC, Hosadurga	2/14/1990	8/26/2017	6	
54	Dr. PUNITH KUMAR D G	Asst. Prof	M.Com, Ph.D	GFGC, Santhebennuru	3/7/1991	8/26/2017	6	
55	RAGHAVENDRA L	Asst. Prof	M.Com, NET	GFGC, Molakalmuru	4/19/1991	8/26/2017	6	
56	MEGHANA P S	Asst. Prof	M.Com,NET	GAC, Chitradurga(Autonomous)*	3/24/1992	8/26/2017	6	
57	SALMATAJ	Asst. Prof	M.Com, NET	GFGC, Jagaluru	5/31/1989	8/28/2017	6	
58	NATARAJA K	Asst. Prof	M.Com, M.Phil,NET	GFGC, Mayakonda	7/8/1976	8/28/2017	6	
59	CHAITHRA P	Asst. Prof	M.Com,NET	GFGC, Jagaluru	6/13/1979	8/28/2017	6	
60	MANJUNATHA V	Asst. Prof	M.Com	GFGC, Hosadurga	3/2/1986	8/31/2017	6	
61	VINAY K Y	Asst. Prof	M.Com, KSET	GFGC, Hosadurga	10/9/1986	8/31/2017	6	
62	JAYANAİK	Asst. Prof	M.Com, SLET	GFGC, Channagiri	3/6/1976	9/1/2017	6	
63	CHEETHAN	Asst. Prof	M.Com, KSET	GFGC, Holalkere	7/9/1986	9/4/2017	6	
64	DEVARAJA A V	Asst. Prof	M.Com, NET	GFGC, Holalkere	7/21/1986	9/6/2017	6	
65	CHAITRA D	Asst. Prof	M.Com, NET, MBA, MA(Psy)	VGFGC, Hiriyuru,	12/25/1977	9/16/2017	6	
66	SRINIVANASA K L	Asst. Prof	M.Com,M.B.A, NET	GAC, Chitradurga(Autonomous)*	3/5/1982	9/21/2017	6	
67	VISHWARAJ S	Asst. Prof	M.Com, SLET,NET	GFGC, Molakalmuru	1/1/1991	10/9/2017	6	
68	VISHAL BENCHALLI	Asst. Prof	M.Com, NET	SJVP College Harihara	12/2/1990	10/19/2019	4	
69	BHARAMAPPA T	Asst. Prof	M.Com, NET	SJVP College Harihara	1/2/1991	10/19/2019	4	
70	Dr.VIJAYAKUMAR A B	Asst. Prof	M.Com, NET, Ph.D	MSB Arts & Commerce College, Davanagere	1/11/1986	9/20/2021	2	
71	Dr. NAGAVENI J G	Asst. Prof	M.Com, Ph.D,NET, K-SET	AVKCW, Davanagere	6/15/1993	9/20/2021	2	
72	ANWAR AHMED BETAGER	Asst. Prof	M.Com, KSET	AVKCW, Davanagere	8/11/1984	9/20/2021	2	
73	RASHMI P	Asst. Prof	M.Com, NET	ARGC, Davanagere	5/31/1986	9/20/2021	2	
74	SURYA PRAKASH M B	Asst. Prof	M.Com, NET	AVKCW, Davanagere	3/21/1993	10/1/2021	2	


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