



**Vijayanagara Sri Krishnadevaraya University**  
**Jnana Sagara, Ballari (Karnataka)**

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**Department of Studies in Commerce**

**Syllabus**

**Bachelor of Commerce (B.Com.) Programme**  
**(Vocational-Computer Studies)**  
**[Under Choice Based Credit System (CBCS)]**

**With Effect from the Academic Year 2024-25**



# Vijayanagara Sri Krishnadevaraya University

## Jnana Sagara, Ballari (Karnataka)

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### **B.Com Programme Outcomes**

After the successful completion of the programme, the student will be able to:

1. Differentiate between various accounting systems.
2. Prepare necessary accounting statements to exhibit business performance.
3. Apply accounting and statistical tools to analyse and interpret financial statements, and forecast business prospects.
4. Apply management principles for effective management of economic entities.
5. Adapt marketing principles and strategies for marketing of goods and services.
6. Ensure regulatory compliance in all business activities.
7. Apply provisions of taxes for tax planning and management.
8. Evaluate different projects by applying suitable capital budgeting technique to take optimal investment decision.
9. Assess the costs and apply costing methods and techniques for optimum solution.
10. Determine optimum capital structure, appropriate dividend policy and required working capital.
11. Exploit the business opportunities by innovative business ideas.
12. Apply computing skills to solve business problems.

**Bachelor of Commerce (B.Com.)**  
**(Vocational-Computer Studies)**  
**Curriculum Structure of the Programme**  
(Effective from the Academic Year 2024-25)

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – I</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC101	Management Principles and Applications	4	4	--	--	20	80	3
4	DCC	24COMVC102	Financial Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC103	Introduction to Computer	4	3	--	2	20	80	3
6	DCC	24COMVC104	Programming in C	4	3	--	2	20	80	3
7	MC		Indian Constitution	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the First Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – II</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	24COMVC206	Advanced Financial Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC207	Numerical and Statistical Methods	4	3	--	2	20	80	3
6	DCC	24COMVC208	Systems Analysis and Design	4	3	--	2	20	80	3
7	MC		Environmental Studies	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – III</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC309	Corporate Administration	4	4	--	--	20	80	3
4	DCC	24COMVC310	Corporate Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC311	Data Base Management	4	3	--	2	20	80	3
6	DCC	24COMVC312	Management Information System – I	4	3	--	2	20	80	3
7	SEC	24COMVS301	Accounting Software – Tally	2	1	--	2	10	40	1.5
<b>Total Credits and Marks for Third Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – IV</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC413	Business Laws	4	4	--	--	20	80	3
4	DCC	24COMVC414	Advanced Corporate Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC415	Business Computing	4	3	--	2	20	80	3
6	DCC	24COMVC416	Management Information System – II	4	3	--	2	20	80	3
7	SEC	24COMVS402	Spread Sheets for Business Data Analysis – MS Excel	2	1	--	2	10	40	1.5
<b>Total Credits and Marks for the Fourth Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – V</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMVC517	Marketing Management	4	4	--	--	20	80	3
2	DCC	24COMVC518	Cost Accounting	4	4	--	--	20	80	3
3	DCC	24COMVC519	Income tax – I	4	4	--	--	20	80	3
4	DCC	24COMVC520	Computer Networks	4	3	--	2	20	80	3
5	DCC	24COMVC521	Visual Programming	4	3	--	2	20	80	3
6	SEC	24COMVS403	Business Research Methods	4	2	1	2	20	80	3
<b>Total Credits and Marks for the Fifth Semester</b>				<b>24</b>				<b>120</b>	<b>480</b>	

<b>Bachelor of Commerce (B.Com.) Curriculum Structure</b>										
<b>Semester – VI</b>										
Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	DCC	24COMVC622	Costing Methods and Techniques	4	4	--	--	20	80	3
2	DCC	24COMVC623	Income tax – II	4	4	--	--	20	80	3
3	DCC	24COMVC624	Management Accounting	4	4	--	--	20	80	3
4	DCC	24COMVC625	Internet and E-Governance	4	3	--	2	20	80	3
5	DCC	24COMVC626	Multi Media	4	3	--	2	20	80	3
6	SEC	24COMVS604	Project on Computer Programming	4	1	1	4	20	80	--
<b>Total Credits and Marks for the Sixth Semester</b>				<b>24</b>				<b>120</b>	<b>480</b>	
<b>Total Credits and Marks for B.Com. Programme</b>				<b>144</b>				<b>760</b>	<b>3040</b>	
<b>Total Credits and Marks for B.Com. Programme</b>				<b>144</b>				<b>3800</b>		

<b>Internal Assessment for Project Work</b>			
Activities	C1	C2	Total Marks
Review of Literature and Formulation of Research Problem	05	-	05
Research Design and Approach	05	-	05
Analysis and Findings	-	05	05
Pre-submission Presentation	-	05	05
<b>Total</b>	<b>10</b>	<b>10</b>	<b>20</b>

<b>Semester-End Assessment for Project Work</b>	
Activities	Total Marks
Project Viva – Voce at the College level with an external examiner appointed by the Chairman of BoE with the approval of Registrar (Evaluation) of the University.	20
Project Report Evaluation at the time of Central Valuation at the Valuation Centre.	60
<b>Total</b>	<b>80</b>

## Notes

1. **All the courses, except Language, Computer Courses and Mandatory Courses, are to be taught by the Commerce Teachers only.**
2. **Abbreviations used for course category are as follows:**
  - a. DCC – Discipline-specific Core Course
  - b. LC – Language Course
  - c. MC – Mandatory Course
  - d. SEC – Skill Enhancement Course
3. **Course Code consists of 10 digits. It indicates as follows:**
  - a. The first two digits – Year of Commencement of this Curriculum
  - b. The Second three letters – The programme, Commerce
  - c. The next one letter – The Category of Programme like G – General, T – Taxation, V – Vocational-Computer Studies and B - BFSI
  - d. The next one letter – The category of the Course
  - e. The next digit – Serial number of the Semester
  - f. The last two digits – Serial Number of the Course in that category
4. **Teaching Hours**
  - a. L – Lecture
  - b. T – Tutorial - one hour of tutorial is equivalent to one hour of lecture.
  - c. P – Practical - two hours of practical is equivalent to one hour of lecture.
5. **Marks**
  - a. IA – Internal Assessment
  - b. SEE – Semester-End Examination

**Bachelor of Commerce (B.Com.) Curriculum Structure**  
**Semester – I**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC101	Management Principles and Applications	4	4	--	--	20	80	3
4	DCC	24COMVC102	Financial Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC103	Introduction to Computer	4	3	--	2	20*	80	3
6	DCC	24COMVC104	Programming in C	4	2	--	4	20*	80	3
7	MC		Indian Constitution	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the First Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

\* The internal assessment marks shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

**Bachelor of Commerce (B.Com.)**  
**Semester – I**

Course Title: <b>Management Principles and Applications</b>	Course code: <b>24COMVC101</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Identify the different theories of organisations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organisational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles.
- Choose the best controlling techniques for better productivity of an organisation.

Unit	Description	Hours
1	<b>Introduction to Management:</b> Introduction-Meaning and importance of Management-Managerial Functions- Features of Management- Evolution of the Management thoughts: Classical organizational theories- Neo- Classical theories- Modern organizational theories.	12
2	<b>Planning:</b> 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.	10
3	<b>Organising:</b> Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority, types of organization (line, staff, line and staff, committee and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.	12
4	<b>Staffing and Leading: Staffing:</b> Introduction, Concept of Staffing-Staffing Process; <b>Motivation:</b> Concept- Importance-types of motivation: extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need- Hierarchy Theory- Hertzberg’s Two-factor Theory-Vroom’s Expectation Theory; Douglass McGregors Theory <b>Leadership:</b> Concept- Importance-Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; <b>Communication:</b> Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.	12



5	<b>Controlling and Coordination: Control:</b> Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; <b>Coordination:</b> Meaning-Nature-Importance-Principles of Coordination.	10
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.</li> <li>2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.</li> <li>3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.</li> <li>4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books</li> <li>5. P C Tripathi &amp; P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.</li> <li>6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>		

## Bachelor of Commerce (B.Com.) Semester – I

Course Title: <b>Financial Accounting</b>	Course code: <b>24COMVC102</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<p><b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.</p> <p><b>Course Outcomes: On successful completion of the course, the Students will be able to -</b></p> <ul style="list-style-type: none"> <li>▪ Understand the theoretical framework of accounting as well accounting standards.</li> <li>▪ Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.</li> <li>▪ Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>▪ Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>▪ Outline the emerging trends in the field of accounting.</li> </ul>
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Unit	Description	Hours
1	<b>Theoretical Framework of Accounting:</b> Introduction - Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information- Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions - Accounting Standards-An overview of Indian Accounting Standards (IND AS).	12
2	<b>Financial Statements of Sole Proprietors:</b> 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.	10
3	<b>Consignment Accounts:</b> Introduction - Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-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.	12
4	<b>Royalty Accounts:</b> Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working– Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.	12
5	<b>Emerging Trends in Accounting:</b> 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).	10

**References:**

1. J Magegowda and Inchara P M Gowda, Sapna Book House, Bengaluru
2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
3. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
8. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
9. 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.**

**Bachelor of Commerce (B.Com.)**  
**Semester – I**

Course Title: <b>Introduction to Computers</b>	Course code: <b>24COMVC103</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
<b>Course Outcomes: On successful completion of the course, the Students will be able to -</b>
<ul style="list-style-type: none"> <li>▪ Identify generation of computers.</li> <li>▪ Use secondary storage devices.</li> <li>▪ Solve basic problems by using computers.</li> <li>▪ Explain functions of operating systems.</li> <li>▪ Use MS Word and MS Power Point Presentation.</li> </ul>

Unit	Description	Hours
1	<b>Introduction to Computer:</b> History and generation of computers, systematical organization. Von Neumann concept. Hardware: Input devices- Keyboard, Mouse, Light pen, Joystick, Scanner, Digitizer, Output devices - Various types of Printers, Plotter, Secondary storage devices, Hard disk, CD-ROM, Optical disks, Specification of peripherals and computer system. Software: Application Software, System software, utility, programming languages, machine language. Assembly language, higher level programming language.	10
2	<b>Problem-solving with Computer:</b> Problem definition, analysis, algorithm, flowchart, debugging, testing and documentation.	10
3	<b>Operating Systems:</b> Functions of operating systems, types of operating systems, overview of MS-DOS, UNIX and WINDOWS, Networking Operating systems.	12
4	<b>Word Processing:</b> Overview of word, starting word, new document, formatting text, working with document scrolling, zooming, ruler, cut, copy, paste, undo and redo, page breaks, using columns with sections, headers and footers, themes Automatic features, Tabulation, Tables and Charts. Templates, wizards and graphical features.	12
5	<b>Presentation Graphics:</b> Introduction to Power Point, Creating a slide show, slide design working with objects, charts, using multimedia, Finalizing, preparing and presenting slide show.	12

**Practical:**  
Practical - 2 hours per week.  
Assignments on word processing and Power Point given below shall be practiced:  
**Microsoft Word:** Creating Document/Template, Creating tables, Formulae in tables, Inserting Pictures, Indentation, Bullets and Mail-Merge  
**Power Point:** Familiarity with Power Point presentation should be gained. Presentation slides for simple applications shall be created.  
Note: The internal assessment marks (Maximum 20 marks) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

**References:**

1. Alexis Leon and Mathews Leon, Introduction to Computers, Leon Vikas
2. Peter Norton, Computing Fundamentals, McGraw Hill-Osbome
3. V. Rajaraman, Fundamental of Computers, PHI
4. R. Sridhar, Fundamentals of Operating Systems, Dynaram Publication
5. Sanjay Saxena, MS OFFICE 2000 for everyone, Vikas Publishing
6. MS-OFFICE manual

**Note: Latest edition of text books may be used.**

**Bachelor of Commerce (B.Com.)**  
**Semester – I**

Course Title: <b>Programming in C</b>	Course code: <b>24COMVC104</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
<b>Course Outcomes: On successful completion of the course, the Students will be able to -</b>
<ul style="list-style-type: none"> <li>▪ Describe characteristics and applications of C Programming.</li> <li>▪ Manage input and output operations.</li> <li>▪ Initialising string variables and their handling.</li> </ul>

Unit	Description	Hours
1	<b>Introduction:</b> Characteristics and Applications of C, Basic structure of C program, Programming Style, Compiling and Executing a C program	10
2	<b>Constants, Variables and Data Types:</b> C Tokens, keywords and identifiers, constants, Tables, Data types, declaration of variables, assigning values to variables, defining constants.	10
3	<b>Operators and Expression:</b> Arithmetic Operators and Expressions, precedence of systematic operators, some computational problems, Type conversion in expression, precedence associativity, mathematical functions, pre-processor statements.	12
4	<b>Managing Input and Output Operations:</b> formatted and unformatted input/output elements; Control Statements: Conditional control statements, looping statements, conditional control statements; Arrays: One-dimensional arrays, two-dimensional arrays, initializing the two-dimensional arrays, Multi-dimensional arrays.	12
5	<b>Handling the Character Strings:</b> Declaring and initializing string variables, reading strings from terminals, writing strings to screen, arithmetic operations on characters, putting strings together, Comparison of two strings, string-Handling functions; <b>User-Defined Functions:</b> Need for user-defined functions, Functions, Arguments parameters, local and global variables, function declaration, parameter passing mechanism, recursion.	12

**Practicals**  
Practical – 2 hours per week on Programming in C involving:  
Evaluation of arithmetic Expressions, Control Structures, for, while, do while, switch, if, String processing, Array manipulation, User defined functions and Structures, Unions and Pointers.  
Note: The Internal Assessment Marks (Maximum 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. E. Balaguruswamy, Programming in ANSI C, Edition 2.1 Tata McGraw Hill</li> <li>2. Ashok N. Kamthane, Programming with Ansi and Turbo C, Pearson Education</li> <li>3. M.G Venkateshmurthy, Programming Techniques through C, Pearson Education.</li> <li>4. P.B Kotur, Computer Concepts and C Programming, Sapna</li> <li>5. S. Kochan, Programming in C. CBS Publishers &amp; Distributors</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>
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**Bachelor of Commerce (B.Com.) Curriculum Structure****Semester – II**

Sl. No.	Course Category	Course Code	Title of the Course	Credits	Teaching Hours per Week			Marks		Duration of Examination
					L	T	P	IA	SEE	
1	LC		Kannnada/Indian Language	3	3	--	--	20	80	3
2	LC		English	3	3	--	--	20	80	3
3	DCC	24COMVC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	24COMVC206	Advanced Financial Accounting	4	4	--	--	20	80	3
5	DCC	24COMVC207	Numerical and Statistical Methods	4	3	--	2	20	80	3
6	DCC	24COMVC208	Systems Analysis and Design	4	3	--	2	20	80	3
7	MC		Environmental Studies	2	2	--	--	10	40	1.5
<b>Total Credits and Marks for the Second Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	

**Bachelor of Commerce (B.Com.)**  
**Semester – II**

Course Title: <b>Law and Practice of Banking</b>	Course code: <b>24COMVC205</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
<b>Course Outcomes: On successful completion of the course, the Students will be able to -</b>
<ul style="list-style-type: none"> <li>▪ Summarize the relationship between Banker and customer and different types of functions of banker.</li> <li>▪ Analyse the role, functions and duties of paying and collecting banker.</li> <li>▪ Describe the procedure involved in opening and operating different accounts.</li> <li>▪ Examine the different types of negotiable instrument and their relevance in the present context.</li> <li>▪ Predict possible developments in the banking sector in the upcoming days.</li> </ul>

Unit	Description	Hours
1	<b>Introduction to Banking:</b> Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	12
2	<b>Paying and Collecting Banker: Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	10
3	<b>Customers and Account Holders:</b> Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	12
4	<b>Negotiable Instruments:</b> Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	12
5	<b>Recent Developments in Banking:</b> Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking sector.	10



**References:**

1. Gordon and Natarajan, Banking Theory Law and Practice, HPH
2. S. P Srivastava, Banking Theory and Practice, Anmol Publications
3. Maheshwari. S.N., Banking Law and Practice, Kalyani Publishers
4. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
5. Dr. Alice Mani, Banking Law and Operation, SBH.

**Note: Latest edition of text books may be used.**

## Bachelor of Commerce (B.Com.)

### Semester – II

Course Title: <b>Advanced Financial Accounting</b>	Course code: <b>24COMVC206</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Compute the amount of claims for loss of stock and loss of profit.
- Narrate various methods of accounting for hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Demonstrate various accounting treatments for dependent & independent branches.
- Prepare financial statements from incomplete records.

Unit	Description	Hours
1	<b>Insurance Claims for Loss of Stock and Loss of Profit:</b> Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause (Numerical Problems)	10
2	<b>Hire Purchase Accounting:</b> Introduction-Meaning, nature and features of hire purchase-difference between hire purchase and instalment- basic terminologies used in Hire Purchase Accounting, Ascertainment of Interest-Accounting for hire purchase transactions-Repossession (Numerical Problems)	10
3	<b>Departmental Accounts:</b> 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 (Numerical Problems)	12
4	<b>Accounting for Branches:</b> Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches (Numerical Problems) Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only)	12
5	<b>Conversion of Single Entry into Double Entry:</b> Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.(Numerical Problems)	12

**References:**

1. J Madegowda and Inchara P M Gowda, Advanced Financial Accounting, Sapna Book House, Bengaluru
2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
3. S P Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

6. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education.
7. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education.
8. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
9. 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.**

## Bachelor of Commerce (B.Com.) Semester – II

Course Title: <b>Numerical and Statistical Methods</b>	Course code: <b>24COMVC207</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

**Pedagogy:** Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Solve linear and non-linear equation.
- Familiarizes statistical data and descriptive statistics for business decision- making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Solve the time series data to predict the future.

Unit	Description	Hours
1	<b>Numerical Computing:</b> Computer arithmetic floating point numbers, operations, normalizations and their consequences, Errors in computations, Polynomial interpolation solution to linear and nonlinear equations.	12
2	<b>Statistical Computation:</b> Classification of data, Frequency distribution, measures of central tendency and dispersion, Skewness: Karl Pearson's and Bowley's coefficient of Skewness.	10
3	<b>Correlation and Regression Analysis:</b> Least Square Fit, Polynomial Curve Fitting, Multiple Regression.	12
4	<b>Probability:</b> properties of binomial, Poisson, normal and exponential probability distributions.	12
5	<b>Time Series and Forecasting:</b> Moving averages and Least Square methods smoothing of curves, forecasting models and methods.	10

### Practicals

Practicals – 2 hours per week.

Practical assignments on numerical and statistical methods studied in the above paper to be done using C. The internal assessment marks (Maximum Marks 20) shall be awarded by the concerned course teacher based on the two practical tests of 2 hours duration each conducted by him/her during the semester.

### References:

1. Pradip Niyogi, Numerical Analysis and Algorithms, Tata McGraw Hill
2. Conte S.D and Carl DeBoor, Elementary Numerical Analysis, Tata McGraw Hill
3. S.C Gupta. And K.V.K Kapoor: Fundamentals of Mathematical Statistics, Sultan Chand

4. Balaguruswamy E., Computer Oriented Statistical and Numerical Methods, Tata McGraw Hill
5. Murray. R., Spiegel Probability and Statistics, Schaum's Outline Service
6. Goon A.M Gupta M.K and Dasgupta, Fundamentals of Statistics Vol. 1 and Vol. 2, World Press, Calcutta

**Note: Latest edition of text books may be used.**

## Bachelor of Commerce (B.Com.) Semester – II

Course Title: <b>Systems Analysis and Design</b>	Course code: <b>24COMVC208</b>
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 20	Duration of SEE: 3 hours
Semester End Examination Marks: 80	

<b>Pedagogy:</b> Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.
<b>Course Outcomes: On successful completion of the course, the Students will be able to -</b> <ul style="list-style-type: none"> <li>▪ Distinguish between information and data.</li> <li>▪ Narrate the functions of system analyst.</li> <li>▪ Design database.</li> <li>▪ Do system testing quality control</li> <li>▪ Suggest security measures for ecommerce.</li> </ul>

Unit	Description	Hours
1	<b>Information and Management:</b> Data, Information, types of information, management structure, management and information requirements, qualities of information, example of information systems.	12
2	<b>Information Systems Analysis:</b> Role, Task and attributes of a System Analyst, tools used by the system analyst, information gathering, system requirement specification,	10
3	<b>Feasibility and Data Flow:</b> feasibility analysis, Data flow diagrams, process specifications and decision tables, logical database design, data input methods, designing output.	12
4	<b>Implementation of Information System:</b> Implementing most changeable systems, implementation tasks, implementation strategies, systems testing, quality control, user training.	12
5	<b>E-Commerce:</b> Meaning, Merits and demerits of transacting online, Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs in-house development of a website), Ecommerce security and encryption, digital payments and their security.	10

### Practicals

Practicles – 2 hours per week.

Data collection and data analysis, Quality control measures, E-payment systems, security and encryption

### References:

1. Rajaraman V, Analysis and Design of Information System, PHI
2. Elias M. Award, Systems Analysis and Design, Galgotia Publications
3. Ashok Kumar Sharma, Analysis, Design and Implementation of Information Systems, Vikas

Publishing House

4. Hawroyszkiwycz I.T., Introduction to systems Analysis and Design, PHI
5. K.K Nandhani, Accounting with Tally, BPB Publications
6. K.K Nandhani, Implementing Tally, BPB Publications.

**Note: Latest edition of text books may be used.**

**Question Paper Pattern for all Commerce Courses  
(All DSCs and Business Research Methods)**

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**SECTION – A**

This Section consists of One Question (Question No. 1) comprising of twelve sub-questions (a to l). The student has to answer ten sub-questions. Each sub-question carries two marks (i.e.,  $10 \times 2 = 20$  marks).

**SECTION – B**

This Section consists of Five Questions (Question No. 2 to 6). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries five marks (i.e.,  $3 \times 5 = 15$  marks).

**SECTION – C**

This Section consists of Five Questions (Question No. 7 to 11). There shall be three numerical questions in case of quantitative papers. The student has to answer three questions. Each question carries fifteen marks (i.e.,  $3 \times 15 = 45$  marks)

**Question Paper Pattern for all Skill Enhancement Courses  
(Except Business Research Methods)**

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There shall be 40 Multiple-Choice Questions consisting of four options.  
Each question carries ONE mark. ( $40 \times 1 = 40$  marks)