



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

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**Department of Studies in Commerce**

**Syllabus**

**Bachelor of Commerce (B.Com.) Programme**  
**(General)**

**[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. Adopt economic concepts, principles and techniques for taking economically viable decisions.
6. Adapt marketing principles and strategies for marketing of goods and services.
7. Ensure regulatory compliance in all business activities.
8. Apply provisions of taxes for tax planning and management.
9. Evaluate different projects by applying suitable capital budgeting technique to take optimal investment decision.
10. Assess the costs and apply costing methods and techniques for optimum solution.
11. Determine optimum capital structure, appropriate dividend policy and required working capital.
12. Exploit the business opportunities by innovative business ideas.

**Bachelor of Commerce (B.Com.)**  
**(General)**  
**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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC101	Management Principles and Applications	4	4	--	--	20	80	3
4	DCC	24COMGC102	Business Analysis and Market Dynamics	4	4	--	--	20	80	3
5	DCC	24COMGC103	Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC104	Quantitative Techniques – I	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	3	--	--	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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	24COMGC206	Business Environment Decisions	4	4	--	--	20	80	3
5	DCC	24COMGC207	Advanced Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC208	Quantitative Techniques – II	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	3	--	--	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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC309	Corporate Administration	4	4	--	--	20	80	3
4	DCC	24COMGC310	Marketing Management	4	4	--	--	20	80	3
5	DCC	24COMGC311	Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC312	Cost Accounting	4	4	--	--	20	80	3
7	SEC	24COMGS301	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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC413	Principles and Practices of Auditing	4	4	--	--	20	80	3
4	DCC	24COMGC414	Business Laws	4	4	--	--	20	80	3
5	DCC	24COMGC415	Advanced Corporate Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC416	Costing Methods and Techniques	4	4	--	--	20	80	3
7	SEC	24COMGS402	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>	

## Bachelor of Commerce (B.Com.) Curriculum Structure

### Semester – V

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	24COMGC517	Contemporary Auditing	4	4	--	--	20	80	3
2	DCC	24COMGC518	Human Resource Management	4	4	--	--	20	80	3
3	DCC	24COMGC519	Financial Management	4	4	--	--	20	80	3
4	DCC	24COMGC520	Income tax – I	4	4	--	--	20	80	3
5	DEC	24COMGE501	Elective – 1 (one course to be selected from the list of electives and the same stream is to be continued in the 6 <sup>th</sup> Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS403	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>	

### List of Discipline Specific Electives (DSEs)

(one course to be selected from the list of electives and the same stream is to be continued in the 6<sup>th</sup> Semester)

Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	Indian Accounting Standards – II	Customs Duties	Insurance and Risk Management	Marketing Research	Financial Services

## Bachelor of Commerce (B.Com.) Curriculum Structure

### Semester – VI

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	24COMGC621	Entrepreneurship Development	4	4	--	--	20	80	3
2	DCC	24COMGC622	Principles and Practice of Insurance	4	4	--	--	20	80	3
3	DCC	24COMGC623	Management Accounting	4	4	--	--	20	80	3
4	DCC	24COMGC624	Income tax – II	4	4	--	--	20	80	3
5	DEC	24COMGE602	Elective – 2 (one course to be selected from the list of electives but in the same stream chosen in the 5 <sup>th</sup> Semester)	4	4	--	--	20	80	3
6	SEC	24COMGS604	Project	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>	
Total Credits and Marks for B.Com. Programme				144				760	3040	
<b>Total Credits and Marks for B.Com. Programme</b>				<b>144</b>				<b>3800</b>		

### List of Discipline Specific Electives (DSEs)

(one course to be selected from the list of electives and the same stream which was selected in the 5<sup>th</sup> semester is to be continued in the 6<sup>th</sup> semester)

Stream of Electives	Accounting	Taxation	Banking and Insurance	Marketing	Finance
Fifth Semester	Indian Accounting Standards – I	Goods and Services Tax	Digital Banking	Consumer Behaviour	Indian Financial Markets
Sixth Semester	<b>Indian Accounting Standards – II</b>	<b>Customs Duties</b>	<b>Insurance and Risk Management</b>	<b>Marketing Research</b>	<b>Financial Services</b>

### Internal Assessment for Project Work

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
Total	10	10	20

### Semester-End Assessment for Project Work

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
Total	80

## Notes

1. **All the courses, except Language 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. DEC – Discipline-specific Elective Course
  - c. LC – Language Course
  - d. MC – Mandatory Course
  - e. 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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC101	Management Principles and Applications	4	4	--	--	20	80	3
4	DCC	24COMGC102	Business Analysis and Market Dynamics	4	4	--	--	20	80	3
5	DCC	24COMGC103	Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC104	Quantitative Techniques – I	4	4	--	--	20	80	3
7	MC		Environmental Studies	2	3	--	--	10	40	1.5
<b>Total Credits and Marks for the First Semester</b>				<b>24</b>				<b>130</b>	<b>520</b>	



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

Course Title: <b>Management Principles and Applications</b>	Course code: <b>24COMGC101</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 the different theories of organisations, which are relevant in the present context.</li> <li>▪ Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>▪ Differentiate the different types of authority and chose the best one in the present context.</li> <li>▪ Compare and chose the different types of motivation factors and leadership styles.</li> <li>▪ Choose the best controlling techniques for better productivity of an organisation.</li> </ul>

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
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**References:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> 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, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

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

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

Course Title: <b>Business Analysis and Market Dynamics</b>	Course code: <b>24COMGC102</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 -**

- Describe managerial decision making process.
- State the role of economist in business.
- Establish a relationship between the consumer behavior and utility generated from goods and services.
- To analyse demand and forecast demand.
- Analyse production costs.
- Describe the market structures.
- Devise strategy for pricing in different markets.

Unit	Description	Hours
1	<b>Nature and Scope of Business Economics:</b> Nature and Scope of Business Economics - Meaning and definitions of Business Economics - Nature and Scope - The nature and types of business decisions - Managerial decision making process - Role of business Economist in business.	12
2	<b>Theory of Consumer Behaviour:</b> Theory of Consumer Behaviour - The concept of utility- consumption- ordinal utility and cardinal utility analysis- LDMU- LEMU – Indifference curve analysis consumer equilibrium- consumer surplus.	10
3	<b>Demand Analysis and Demand Forecasting:</b> Law of demand - Elasticity of demand and its measurement, demand forecasting – Meaning- Need and importance - Methods of demand forecasting.	12
4	<b>Production Analysis and Theory of Cost and Revenue:</b> Meaning and Factors of Production- Production Function - law of variable proportions - Iso-quants-returns to scale - optimum factor combination - Iso-cost line least cost combination of factors.  Cost of production - cost concepts - short run and long run costs - concept of revenue - meaning and types - economies of scale - diseconomies - Break-Even Analysis.	12
5	<b>Market Structures:</b> Market - Meaning and Types - perfectly competitive market- features- price and output determination- time element – monopoly – meaning – types- features- price and output under monopoly-monopolistic competition – meaning – features- price and output under it - A brief idea of duopoly and	10

	oligopoly.	
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**References:**

1. Varsheny and Maheshwari, **Managerial Economics**
2. Dwivedi, **Managerial Economics**
3. Mithani , **Managerial Economics**
4. Reddy, Appannaiah and Others, **Business Economics**
5. Paul, Moute and Gupta, **Managerial Economics**
6. Kalkundrikar, **Managerial Economics**

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

Course Title: <b>Financial Accounting</b>	Course code: <b>24COMGC103</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 -**

- Understand the theoretical framework of accounting as well accounting standards.
- Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors.
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Outline the emerging trends in the field of accounting.

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>Quantitative Techniques – I</b>	Course code: <b>24COMGC104</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>▪ Familiarizes statistical data and descriptive statistics for business decision- making.</li> <li>▪ Comprehend the measures of variation and measures of dispersion.</li> <li>▪ Use commercial mathematical application to solve different business problems.</li> </ul>

Unit	Description	Hours
1	<b>Introduction:</b> Meaning, definition, objective of statistics, functions of statistics, application of statistics in various fields and limitations of statistics, primary data and secondary data.	10
2	<b>Classifications and Tabulation:</b> Meaning of classification, objectives of classification, rules of classification, Types of classification, types of series, preparation of frequency distribution and bi-variate distribution, tabulation of data, meaning, objects, rules for tabulation, types of tables. Diagram and graphical representation of statistical data – one and two dimensional diagrams.	10
3	<b>Measures of Central Tendency:</b> Meaning, definition, types of averages, arithmetic mean, weighted arithmetic mean, Geometric Mean, Harmonic Mean, Median, Quartiles and Mode, Merits and Demerits (Theory and Problems).	12
4	<b>Measures of Dispersion -</b> Definition, concepts of variation, purpose of measuring variation, methods of measuring variation, Range, Inter-quartile deviation, mean deviation, Coefficient of Mean deviation, computation of mean deviation, Standard Deviation, Computation of standard deviation (Theory and problems).	12
5	<b>Commercial Mathematics:</b> 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.	12

<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons</li> <li>2. Vohra N. D., Business Statistics, McGraw Hill Education.</li> <li>3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.</li> <li>4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business</li> <li>5. Sen Chetty and Kapoor Mathematical Statistics</li> <li>6. Padmalochana Hazarika, Business Mathematics.</li> <li>7. B.H.Suresh, Quantitative Techniques, Chetana Book House.</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		Kannada/Indian Language	3	4	--	--	20	80	3
2	LC		English	3	4	--	--	20	80	3
3	DCC	24COMGC205	Law and Practice of Banking	4	4	--	--	20	80	3
4	DCC	24COMGC206	Business Environment Decisions	4	4	--	--	20	80	3
5	DCC	24COMGC207	Advanced Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMGC208	Quantitative Techniques – II	4	4	--	--	20	80	3
7	MC		Indian Constitution	2	3	--	--	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>24COMGC205</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>Business Environment Decisions</b>	Course code: <b>24COMGC206</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 -**

- Define the concept of money.
- Identify the factors influencing demand and supply of money.
- Construct indices
- Narrate significance of inflation in economic decisions.
- Describe the process of credit creation.
- Examine the credit control and monetary policy.

Unit	Description	Hours
1	<b>Nature and Functions of Money:</b> Meaning and definitions of money – functions – static and dynamic – role of money in economic development – demand for money and supply of money- cash transactions approach – cash balance approach – modern theory of money.	12
2	<b>National income Accounting:</b> Resources and goals of economic systems- Regulated, Free and Mixed Economy- National income - Methods for computation of National Income and related aggregates - Problems in Computation of National Income - Concepts of GDP, GNP, NDP and NNP - Per capita Income.	10
3	<b>Inflation Accounting:</b> Meaning and definition – causes – effects and control of inflation – inflationary gap – the Phillip’s Curve – Nature of inflation in a developing economy – Demand-Pull and Cost-Push inflation. Impact of inflation on accounting.	12
4	<b>Role of Banks in Business Development:</b> Meaning of bank – types of bank – credit creation process – significance and limitations – investment polices – role of bank in development.	12
5	<b>Banking Regulations on Market Development:</b> Concept and Principles of Central Banking – functions – Credit Control Function – monetary policy – objectives – RBI’s Monetary Policy – Monetary Policy and Economic Development.	10

**References:**

1. H.L Ahuja, Macro-Economics -
2. K.K.Dewett, Modern Economic Theory
3. H.L.Ahuja, Modern Economics
4. Gupta G. S., Macroeconomic Theory
5. Samuelson, Paul., Economics
6. Rangarajan C., Principles of Macro Economics

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

Course Title: <b>Advanced Financial Accounting</b>	Course code: <b>24COMGC207</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>▪ Compute the amount of claims for loss of stock and loss of profit.</li> <li>▪ Narrate various methods of accounting for hire purchase transactions.</li> <li>▪ Deal with the inter-departmental transfers and their accounting treatment.</li> <li>▪ Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>▪ Prepare financial statements from incomplete records.</li> </ul>

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>Quantitative Techniques – II</b>	Course code: <b>24COMGC208</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>▪ Validate the application of correlation and regression in business decisions.</li> <li>▪ Construct indices.</li> <li>▪ Demonstrate the use of probability and probability distributions in business.</li> <li>▪ Apply set theory, permutations &amp; combination and matrices to solve business problems.</li> </ul>

Unit	Description	Hours
1	<b>Correlation:</b> Meaning and definition, types of correlation, methods of studying correlation – scatter diagram, simple graph, Karl Pearson’s Co-efficient of Correlation, Spearman’s rank co-efficient of Correlation, Correlation of grouped bivariate data, probable error (theory and problems)	12
2	<b>Regression</b> - meaning, definition, uses, methods of studying regression, regression line, regression equation, deviation taken from arithmetic mean and assumed mean, regression equation in a bivariate grouped regency, deviation taken from assumed mean (theory and problems).	10
3	<b>Index Numbers:</b> Meaning, definition, characteristics, problems in construction of index numbers, methods of construction of index numbers, un-weighted index number, simple aggregate method, simple average of price relatives methods, weighted index numbers, Laspeyer’s method, Paasche’s method, Fisher’s Ideal Method, time reversal test, factor reversal test, consumer price index meaning and need, construction of a consumer price index, methods of constructing consumer price index, limitations of index numbers (theory and problems).	12
4	<b>Probability:</b> Meaning, usefulness, event, samples space, mutually exclusive events, exhaustive events, independent events, dependent events, simple and compound events (theory and problems).	12
5	<b>Set Theory, Permutations &amp; Combinations and Matrices:</b> 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.	10

<b>References:</b>
<ol style="list-style-type: none"> <li>1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.</li> <li>2. Vohra N. D., Business Statistics, McGraw Hill Education.</li> <li>3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.</li> </ol>

4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. Sen Chetty and Kapoor Mathematical Statistics
6. Saha and Rama Rao, Business Mathematics, HPH.
7. S.N.Dorairaj, Business Mathematics, United Publications.
8. B.H.Suresh, Quantitative Techniques, Chetana Book House.

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**Question Paper Pattern for all Commerce Courses  
(DCCs, DECs and SEC - 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 SEC - 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)