



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

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**Department of Studies in Commerce**

**Syllabus**

**Bachelor of Commerce (B.Com.) Programme**  
**(Accounting and Finance)**  
**[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 Acquire in-depth knowledge of financial accounting, corporate accounting, taxation, auditing, corporate finance, and investment management.
- 2 Develop proficiency in accounting software and tools, such as computerized accounting and spreadsheet analysis, to handle real-world business data effectively.
- 3 Apply quantitative techniques and analytical skills to solve complex business problems and make informed financial decisions.
- 4 Demonstrate effective corporate communication skills, including written and oral communication, in the context of business and finance.
- 5 Understand business laws, tax laws, and constitutional principles, and apply them in real-life scenarios to ensure compliance and ethical practices.
- 6 Develop research skills through business research methods and project work, enhance the ability to conduct investigations and analyze business trends.
- 7 Use modern analytical tools and visualization techniques for business data analysis, such as accounting data analytics and Excel for financial decision-making.
- 8 Understand global financial markets, international financial management, and the impact of international regulations on businesses.
- 9 Foster ethical decision-making in accounting and finance, with an emphasis on corporate governance and corporate social responsibility.
- 10 Equip students with entrepreneurial skills and knowledge to pursue opportunities in the finance and accounting fields, including corporate restructuring and management.
- 11 Cultivate a culture of self-learning to adapt to evolving business and financial environments and develop lifelong learning habits.
- 12 Build the ability to work effectively in teams, take leadership roles when necessary, and

collaborate in interdisciplinary projects.

**13** Gain expertise in managing investment portfolios, understanding the derivatives and commodity markets, and making investment-related decisions.

**14** Acquire comprehensive knowledge in income tax laws, GST, and other relevant taxation frameworks applicable to businesses.

**15** Strengthen the ability to solve complex accounting and financial problems using both traditional and modern problem-solving techniques.

**16** Understand and apply Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) in the preparation of financial statements.

These Program Outcomes ensure that students are well-equipped with the knowledge, skills, and competencies required for a successful career in accounting and finance.

**Bachelor of Commerce (B.Com.)**  
**(Accounting and Finance)**  
**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>										
S. 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	24COMAFC101	Corporate Communication	4	4	--	--	20	80	3
4	DCC	24COMAFC102	Quantitative Techniques – I	4	4	--	--	20	80	3
5	DCC	24COMAFC103	Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMAFC104	Banking and Financial Institution	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>										
S. 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	24COMAFC205	Business Law	4	4	--	--	20	80	3
4	DCC	24COMAFC206	Quantitative Techniques – II	4	4	--	--	20	80	3
5	DCC	24COMAFC207	Advanced Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMAFC208	Indian Financial Markets	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.) Curriculum Structure

### Semester – III

S. 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	24COMAFC309	Corporate Accounting	4	4	--	--	20	80	3
4	DCC	24COMAFC310	Accounting Information System	4	4	--	--	20	80	3
5	DCC	24COMAFC311	Mutual Funds	4	4	--	--	20	80	3
6	DCC	24COMAFC312	Corporate Finance	4	4	--	--	20	80	3
7	SEC	24COMAFS301	Computerized Accounting	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>	

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

### Semester – IV

S. 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
4	DCC	24COMAFC413	Indian Accounting Standards	4	4	--	--	20	80	3
3	DCC	24COMAFC414	Principles and Practices of Auditing	4	4	--	--	20	80	3
5	DCC	24COMAFC415	Advance Corporate Finance	4	4	--	--	20	80	3
6	DCC	24COMAFC416	Insurance Services	4	4	--	--	20	80	3
7	SEC	24COMAFS402	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

S. 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	24COMAFC517	Principles of Management	4	4	--	--	20	80	3
2	DCC	24COMAFC518	Cost Accounting	4	4	--	--	20	80	3
3	DCC	24COMAFC519	Financial Statement Analysis	4	4	--	--	20	80	3
4	DCC	24COMAFC520	Income Tax Law and Practice	4	4	--	--	20	80	3
5	DCC	24COMAFC521	Investment Management	4	4	--	--	20	80	3
6	SEC	24COMAFS503	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>	

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

### Semester – VI

S. 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	24COMAFC622	FinTech	4	4	--	--	20	80	3
2	DCC	24COMAFC623	Management Accounting	4	4	--	--	20	80	3
3	DCC	24COMAFC624	Accounting Data analytics and Visualization	4	4	--	--	20	80	3
4	DCC	24COMAFC625	Goods and Services Tax	4	4	--	--	20	80	3
5	DCC	24COMAFC626	Financial Derivatives	4	4	--	--	20	80	3
6	SEC	24COMAFS604	Project/KJK as per Govt. Guidelines	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. in Accounting and Finance Programme				144				760	3040	
<b>Total Credits and Marks for B.Com. in Accounting and Finance Programme</b>				<b>144</b>				<b>3800</b>		

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

S. 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	24COMAFC101	Corporate Communication	4	4	--	--	20	80	3
4	DCC	24COMAFC102	Quantitative Techniques – I	4	4	--	--	20	80	3
5	DCC	24COMAFC103	Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMAFC104	Banking and Financial Institution	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>Corporate Communication</b>	Course code: <b>24COMAFC101</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>Learning objectives: On successful completion of the course, the students will be able to</b>	
<ul style="list-style-type: none"> <li>• Understand the meaning, importance, and principles of corporate communication.</li> <li>• Learn different types of communication and how to overcome barriers.</li> <li>• Develop skills in writing emails, memos, business letters, and reports.</li> <li>• Gain knowledge of ethics and legal aspects like privacy, copyright, and defamation.</li> <li>• Explore modern communication tools like social media, video conferencing, and intranets.</li> <li>• Apply effective communication strategies for both internal and external business communication.</li> </ul>	

Unit	Description	Hours
<b>1</b>	<b>Introduction to Communication:</b> Meaning, importance, objectives and principles of communication. Types and forms of communication: Verbal, Nonverbal, Formal and Grapevine; meaning, Importance, applications and drawbacks. Process and barriers to effective communication.	<b>10</b>
<b>2</b>	<b>Introduction to Corporate Communication:</b> Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario, Keys concept in Corporate Communication; Strategies for effective corporate communication.	<b>10</b>
<b>3</b>	<b>Ethics and Law in Corporate Communication:</b> Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics. Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI; Corporate Reputation; Corporate Identity.	<b>12</b>
<b>4</b>	<b>Internal and External Business Communication:</b> E Mail: Parts of e-mail format, principles for writing effective e-mails; Internal Communication- types of internal communication, memoranda, office orders, circulars & notes, correspondence with branch; External communications - Letters of inquiry. Quotations, Order, cancellation of orders, complaints and adjustments, status inquiry, calling for interviews, appointment orders, termination orders; Sales letters - drafting of sales letters, circular letters, status enquiries.	<b>12</b>
<b>5</b>	<b>Technology in Corporate Communication-</b> Communication tools and platforms, their advantages and challenges: Email communication, instant	<b>12</b>

messaging and collaboration tools, video conferencing and virtual meetings, social media platforms and their role in corporate communication. Corporate intranets and knowledge management systems.	
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**Reference Books:**

1. Monipally MM, Business Communication Strategies, McGraw Hill
2. Bovee, Till and Schatzman, Business Communication today, Pearson
3. Scot Ober, Contemporary Business Communication, Biztantra
4. Parag Diwan, Business Communication, Excell books
5. Murphy, Effective Business Communication, McGraw-hill
6. R.C. Sharma & Krishna Mohan: Business Communications & report writing, TMH, New Delhi.
7. Ramesh & Pattanshetty: Effective Business English & Correspondence, R. Chand & Co
8. Urmila Rai: Business Communication, Himalaya Publishing House.
9. Ashley A (2003) Oxford Handbook of Commercial Correspondence. – Oxford: Oxford University Press, 2003.
10. Blake G (2015) The 10 deadliest words and phrases in business / G. Blake // Business know-how.
11. Joep Cornelissen, Corporate Communication: A Guide to Theory and Practice
12. Bly R (2004) Webster's New World. Letter Writing Handbook / Robert Bly. – Indianapolis: Wiley Publishing, Inc. – 2004.
13. [http://eff.cls.utk.edu/fundamentals/eff\\_standards.htm](http://eff.cls.utk.edu/fundamentals/eff_standards.htm)
14. <http://www.ndted.org/teachingResources/ClassroomTips/Communication.html>
15. <https://docs.uoc.ac.in/website/SDE/ex4234.pdf>  
[https://ddceutkal.ac.in/Syllabus/MA\\_English/Paper\\_21.pdf](https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf)

**Note: Latest edition of textbooks may be used.**

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

Course Title: <b>Quantitative Techniques – I</b>	Course code: <b>24COMAFC102</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 -**

- 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.
- Show the use of index numbers in business.

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

**References:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons
2. Vohra N. D., Business Statistics, McGrawHill Education.
3. Gupta, S.C. Fundamentals of Statistics. HimalayaPublishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business
5. Sen Chetty and Kapoor MathematicalStatistics
6. Padmalochana Hazarika, Business Mathematics.
7. B.H.Suresh, Quantitative Techniques, Chetana Book House.

**Note: Latest edition of textbooks may be used.**

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

Course Title: <b>Financial Accounting</b>	Course code: <b>25COMAFC103</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>▪ 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>

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
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. J Magegowda and Inchara P M Gowda, Sapna Book House, Bengaluru</li> <li>2. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and AdvancedAccounting.</li> <li>3. SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>5. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup>Edition.</li> <li>7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> <li>8. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> <li>9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.</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>Banking and Financial Institutions</b>	Course code: <b>24COMAFC104</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>Learning objectives: On successful completion of the course, the students will be able to</b>	
<ul style="list-style-type: none"> <li>• Learn how RBI regulates banks and controls inflation.</li> <li>• Comprehend banking reforms and risk management under Basel I, II, and III.</li> <li>• Gain knowledge of online banking, NEFT, RTGS, and post-COVID digital payments.</li> <li>• Learn about money, capital, and forex markets, their functions, and regulations.</li> <li>• Realize the roles of RBI, SEBI, IRDA, and FEMA in financial markets.</li> </ul>	

Unit	Description	Hours
<b>1</b>	<b>Banking:</b> RBI Functions, Objectives, Instruments of Monetary policy. Commercial Banks, Cooperative Banks, Regional Rural Banks, Agriculture and Rural Development Banks and NBFCs; Constitution, Functions.	<b>10</b>
<b>2</b>	<b>Developments in Indian Banking:</b> Banking Reforms in India, Overview of Basel Norms I, II, III; Consolidation, Financial Inclusion and KYC Norms, Recapitalization of Banks, Changing role of Digital Payments in India – Pre & Post Covid Scenario.	<b>10</b>
<b>3</b>	<b>E-Banking:</b> Introduction – Meaning – Definition – Features – use of information technology to banking company – E-Banking channels: Automatic Teller Machine – Internet Banking – Tele banking – Mobile banking – IFSC Number. National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS).	<b>12</b>
<b>4</b>	<b>Regulatory and Promotional Institutions:</b> Reserve Bank of India, Securities and Exchange Board of India; Banking Institutions: Commercial Banks, Co-operative Banks; Non-bank Financial Intermediaries and Statutory Financial Organizations: Small Savings and Provident Funds, Insurance Companies, UTI and Mutual Funds, Non-Banking Financial Intermediaries, Public Deposits with Non-Banking Companies, Non-Bank Statutory Financial Organizations.	<b>12</b>
<b>5</b>	<b>Financial Markets:</b> Money market – Structure, Functions and significance of Money Market, characteristics and instruments. Capital market -Structure, Functions, Characteristics, Participants & Instruments. Foreign Exchange Markets - Functions, organization and structure, Participants and transactions in the foreign exchange market, risks in the market, Forwards, Futures, Speculation, Hedging and Arbitrage. Regulatory Framework for Financial Markets (SEBI, IRDA, FEMA).	<b>12</b>

**Reference Books:**

1. Dr.Srinivasa Vallabhan (2010) An introduction to Information Technology by, Sultan Chand & Sons
2. D.P.Mittal (2007) Law of Information Technology, Tax Man, E-Markets, Macmillan 2007.
3. H.Y Kulkarni (2015), 'Indian Financial System in the World Monetary Order'.
4. M Y Khan (2013), 'Indian Financial System', McGraw Hill Education, New Delhi.
5. International Banking' Ed. MacMillan Pvt. Ltd. 2011. Indian Institution of Banking and Finance, New Delhi.
6. Bhole, L. M. (2012). 'Financial Institutions and Markets,' Tata McGraw Hill Co. Ltd. New Delhi.
7. Pathak, Bharati, (2009) 'The Indian Financial System, 'Pearson Education Publication, New Delhi.
8. D. Muralidharan. (2009)'Modern Banking Theory and Practice,' PHI Learning Pvt. Ltd. New Delhi.
9. Prasad, K.N. (2001) 'Development of India's Financial System,' Sarup and Sons, New Delhi

## Other Readings-

- RBI Annual Reports
- Reports on Currency and Finance
- Basel Committee Report on Banking Supervision, 2001.
- RBI Bulletins, Economic and Political Weekly issues
- <http://www.rbi.gov.in/>
- <http://www.sebi.gov.in/>
- <http://www.mca.gov.in/>

**Note: Latest edition of textbooks may be used.**

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

S. 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	24COMAFC205	Business Law	4	4	--	--	20	80	3
4	DCC	24COMAFC206	Quantitative Techniques – II	4	4	--	--	20	80	3
5	DCC	24COMAFC207	Advanced Financial Accounting	4	4	--	--	20	80	3
6	DCC	24COMAFC208	Indian Financial Markets	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>Business Law</b>	Course code: <b>25COMAFC205</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 -**

- Learn about the Indian Contract Act, contract types, and elements of a valid contract.
- Understand the rules for offer, acceptance, and valid consideration.
- Learn about the capacity of minors, unsound mind persons, and disqualified persons in contracts.
- Understand the impact of coercion, undue influence, misrepresentation, mistake, and fraud on contracts.
- Learn about contract performance, discharge methods, and remedies for breach.
- Understand the Sale of Goods Act, types of goods, and rights of an unpaid seller.
- Learn the scope and objectives of Intellectual Property Rights and the Right to Information Act.

Unit	Description	Hours
1	<b>Law of Contract:</b> Indian Contract Act 1872 –definition of contract –types of contracts– essential elements of valid contract– agreements expressly declared void, doctrine of privity of contract– quasi-contract.	10
2	<b>Offer, Acceptance and Consideration:</b> Offer–definition –legal rules of offer– revocation of offer– <b>Acceptance</b> –definition, legal rules of acceptance– revocation of acceptance– <b>Consideration</b> –definition–essentials of valid consideration–exceptions to the rule ‘No consideration No Contract’	10
3	<b>Capacity of Parties:</b> Definition –essentials, minor-definition–legal rules relating to minor, unsound mind person–definition–types of unsound mind person, disqualified persons –definition–types of disqualified persons.	12
4	<b>Free Consent:</b> Definition–coercion–undue influence–misrepresentation– mistake & fraud, meaning and types. Performance of Contract–meaning and types, discharge of contract–meaning and modes of discharge of contract-breach of contract –remedies for breach of contract.	12
5	<b>Sale of Goods Act:</b> Definition, essentials, kinds of goods, unpaid seller and right of unpaid seller. <b>Intellectual Property Rights</b> -meaning –objectives and scope, <b>Right to Information Act</b> –objectives and scope.	12

**Reference Books:**

1. Mercantile Law-N.D. Kapoor
2. Business Laws -Gulshan and Gulshan
3. Business Laws-BS Raman
4. ICAI and ICWAI Course Materials
5. Handouts/ amendment notes issued from time to time by the Board of Law

**Note: Latest edition of textbooks may be used.**

## Bachelor of Commerce (B.Com.)

### Semester – II

Course Title: <b>Quantitative Techniques – II</b>	Course code: <b>25COMAFC206</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>▪ Understand correlation types, methods (Pearson's, Spearman's), and how to calculate using scatter diagrams and grouped data.</li><li>▪ Learn regression concepts, calculate regression lines, equations, and solve problems with grouped data.</li><li>▪ Understand index numbers, construction methods, and consumer price index calculations.</li><li>▪ Learn probability concepts, events, and solve problems on simple and compound events.</li><li>▪ Understand sets, Venn diagrams, permutations, combinations, and matrix operations.</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, Laspeyres'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

**References:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGrawHill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, CengageLearning.
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.

**Note: Latest edition of textbooks may be used.**

## Bachelor of Commerce (B.Com.)

### Semester – II

Course Title: <b>Advanced Financial Accounting</b>	Course code: <b>25COMAFC207</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>Indian Financial Markets</b>	Course code: <b>25COMAFC208</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 -**

- Learn the financial system's role, structure, and regulation by RBI and SEBI.
- Understand primary and secondary markets, and methods of issuing securities.
- Learn stock market structure, trading, and SEBI's regulatory role.
- Understand money and debt markets, key instruments, and retail participation.
- Learn about capital market instruments, trading, and commodity markets.

Unit	Description	Hours
1	<b>Financial System:</b> Introduction to financial system, covering its definition, importance, and role in the economy. key elements of the financial system, including financial markets, financial instruments, and financial services. The structure and components of the Indian Financial System, along with its evolution. The regulatory framework and the role of key institutions like the Reserve Bank of India (RBI) and Securities and Exchange Board of India (SEBI) in regulating the system.	10
2	<b>Financial Markets:</b> Introduction to financial markets, explaining their definition, importance, and the different types of markets- primary and secondary. The structure and components of financial markets and the role of intermediaries such as banks, stockbrokers, mutual funds, and insurance companies. Methods of floating new issues in the primary market, including public issue, rights issue, and private placement and problems faced by the Indian primary market.	10
3	<b>Secondary Market and Stock Exchange:</b> Introduction to secondary market, structure, functions, and the key players involved in stock market activities. Merits and demerits of stock markets, the role of stock exchanges like the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE). The recognition of stock exchanges, the function of listing securities, trading, and settlement procedures. SEBI's objectives, functions, and its reforms in the secondary market.	12
4	<b>Money Market and Debt Market:</b> Introduces the money market and debt market, roles, participants, and instruments. Segments of the money market such as call	12

	money market, repo and reverse repo, Treasury Bills, Certificates of Deposit, and Commercial Paper. Comparing corporate and government bonds, and the auction process in government securities. The NDS-OM platform explores retail participation in the money and debt markets.	
5	<b>Capital Market Instruments and Commodity Markets:</b> The various instruments traded in the capital markets, such as equity shares, debentures, and Exchange Traded Funds (ETFs). The process of trading securities, including the selection of brokers, margin requirements, and the DEMAT system. The structure and operations of commodity markets, including trading methods, account opening, and the settlement of securities.	12

**Reference Books:**

1. Bhole L.M and Mahakud J, Financial Institutions and Markets, Cengage Learning EMEA, 2008
2. Meir G. Khon, Financial Institutions and Markets, Oxford University Press, 2004.
3. Fabozzi, Frank J. and Modigliani, Franco, Capital Markets: Institutions and Markets, Prentice Hall of India, New Delhi, Third Edition, 2005.

**Note: Latest edition of textbooks may be used.**

**Question Paper Pattern for all Commerce Courses**  
**(All DCCs 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)