



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

**REVISED CURRICULUM FRAMEWORK FOR  
UNDER GRADUATE COURSE**

**STRUCTURE & SYLLABUS OF BACHELOR OF COMMERCE**

**BCOM**

**1<sup>ST</sup> TO 2<sup>ND</sup> Semesters**

**w.e.f.**

**Academic Year 2024-25 and Onwards**

Submitted by

Chairman,  
Board of Studies (UG),  
Bachelor of Commerce,  
Rani Channamma University, Belagavi.

## **Regulations governing award of B.Com degree**

Regulations governing three years semester Bachelor Degree of Commerce of Rani Channamma University, Belagavi (framed under Section 44 (1)(c) of the K.S.U. Act 2000) (W.e.f. 2012-13)

### **Definitions**

1. University' means Rani Channamma University as specified under Sec. 3(c) of KSU Act.2000.
2. Course means a logical part of a subject matter of the programme. Alternatively, this shall be called a paper.
3. B.Com means Bachelor of Commerce Degree
4. Student means the student admitted to B.Com Degree Programme under these Regulations.
5. Board of Studies means the Board of Studies in Commerce (Graduate Studies) of Rani Channamma University.
6. Academic Council means Academic Council of Rani Channamma University" as specified under Sec. 2(1) read with Sec. 30 of the KSUAct.2000.
7. Fee means the fee prescribed by the University for B.Com Programme from time to time.

### **Objectives of the course**

- a. To provide an effective and holistic commerce education to the needy by using the available facilities.
- b. To develop strong manpower with necessary business and technical skills for promoting entrepreneurial activities.
- c. To produce the capable professionals to ensure the best business practices on contemporary issues in the global business.
- d. To encourage young minds to contribute in nation building through providing opportunity to learn different aspects about business.
- e. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.

- f. To develop business analysts for companies, capital markets and commodity markets.
- g. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- h. To develop human resources to act as think tank for Business Development related issues and to develop entrepreneurs.
- i. To develop business philosophers with a focus on social responsibility and ecological sustainability.
- j. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- k. To develop ethical managers with interdisciplinary approach.
- l. To prepare students for professions in the field of Accountancy-Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- m. To develop the ability of students to clear the UPSC, KPSC, Banking Selection, Staff Selection Commission, LIC and other competitive examinations.

### **Eligibility for Admission**

Candidates who have passed the two year Pre-University course (10+2) of the Pre-University Board in the State of Karnataka or any other course considered as equivalent thereto by the University from time to time. Nevertheless, the candidates who have passed the three-year Diploma in Commercial Practice or Secretarial Practice or Modern Office Practice conducted by the Department of Technical Education, Government of Karnataka shall be eligible for admission to the third semester of B.Com programme directly without the benefit of exemption in any course/s of Semesters III to VI.

### **Admission for Students of other Universities**

1. The candidate should produce the migration certificate from the concerned university.
2. If the candidate has not successfully completed one or more course/s/paper of particular Semester/s –I or II and/ III or IV of B.Com, as the case may be, shall be taken and pass the examination/s in his/her parent university.

3. Further, the candidate seeking admission for – III or V semester of B.Com degree of this University shall be liable to pass those papers which he has not studied in his /her parent university previously in earlier semesters as compared to Rani Channamma University course structure by self-study.
4. The candidate who intends to retain the results of the examinations of the university studied previously shall be eligible to do so subject to the condition that he/she is not eligible for any Rank and Class in this University's examination.
5. The candidate who migrates from other university for admission shall also fulfill the conditions and requirements prescribed by the University.

### **Components of course**

**Part – I:** A student of Bachelor's degree in Commerce shall be studied ability enhancement course viz., Basic English and MIL during I , II, III and IV semesters.

**Part II-** Discipline specific course or commerce related course in all semesters and fourth and fifth. Fifth and sixth semester the students shall be studied specialization papers along with discipline specific papers.

**Part III-** Skills enhancement course like Indian constitution in first and second semester, open elective third and fourth semester.

- In addition to the above course the students have to study one add on course in First semester, third semester and fifth semester. For this the University charging separate fees and also issuing certificate separately.
- However, the board of studies may add any new subject or may change the nomenclature of any of the above subjects from time to time, if needed.

### **Methods of teaching**

The programme comprises of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass student seminars, case studies, group discussions, role play activities ,hands on computer use etc.

### **Teaching and Evaluation**

Those who are having M.Com degree with B.Com, they are eligible to teach for B.Com course. It means the M.Com post graduate with B.Com degree only they are eligible to teach discipline specific and specialization course.

**Medium of Instruction**

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination either in English or in Kannada.

**Scheme of Examination**

At the end of each semester there shall be a university examination. The marks for each paper shall be 100 of which 20 marks shall be internal assessment and remaining 80 marks shall be for semester end examinations.

Out of 20 internal marks 3 for attendance, 3 for assignment, 4 for first internal test and 10 for second internal test. Each test shall be of at least one hour duration to be held during the semester. For the attendance the marks shall be awarded as mentioned below;

| Attendance | Marks    |
|------------|----------|
| Below 75%  | No marks |
| 75% to 80  | 1        |
| 81% to 90  | 2        |
| 91 to 100  | 3        |

- The Internal Assessment (IA) marks awarded to students shall be displayed on the notice board of the college within two weeks from the date of conduct of the tests. The Principal shall display the particulars of IA marks awarded to each student, one week prior to the commencement of the semester end examination.
- The Principal shall preserve the IA records of all the students and their answer scripts till the declarations of the semester examination results.
- A consolidated IA marks list in all the papers of a particular semester duly signed by HOD/Staff in charge and Principal of the college shall submit to the University Examination section, according examination calendar. The Principal shall maintain a master register of IA marks of all the students and it shall be kept open for inspection by the University authorities, at any time.
- There shall be no provision for improvement of IA marks.

**Semester End Examination**

- There shall be separate examinations for theory and practical at the end of each semester.

2. A student failing to satisfy 75% of the attendance during the prescribed semester shall not be allowed to appear for the semester end examination.

#### **Minimum Passing Percentage**

- a. A candidate shall be declared to have passed the examination only when he/she obtains not less than 40% marks in written examination in each paper (exclusive of IA marks) and 40% marks in the aggregate of semester end examination.
- b. A candidate who fails in any paper under Group – I, II, III and IV shall take the examinations only in the failed paper(s) at any specific examination within the period of six years from the date of admission to the first semester.

#### **Classification of Successful Candidate**

1. The results of successful candidates at the end of VI semester shall be classified on the basis of aggregate marks obtained in all the six semesters.
2. Only those candidates who have studied and completed all the VI semesters in the first attempt itself, and within the stipulated period of three years in Rani Channamma University, shall be eligible for rankings.
3. In case of candidates who have taken admission for III-semester B.Com degree after completion of three-years Diploma in Commercial Practice or Secretarial Practice or Modern Office Practice conducted by the Department of Technical Education, Government of Karnataka. The Percentage of marks for declaring class of these students on the basis aggregate marks obtained in the core papers of III-VI semesters
4. Percentage of marks for declaring class for students on the basis of aggregate marks obtained in the discipline specific papers of all the six semesters. The successful candidates shall be classified as under for the award of class.
  - a) 70% and above for “Distinction”
  - b) 60% and above but less than 70% “First Class”
  - c) 50% and above but less than 60% “Second Class”
  - d) 40% and above but less than 50% “Pass Class”
  - e) The grace marks shall be awarded if any provision made by the by the University

## Improvement of Marks

1. The student, who is intending to improve his/her marks in one or all papers of the respective semester after the declaration of the result of the said semester, is allowed to do so, subject to the payment of fees as stipulated by the University only at the time when the examination of such semester is conducted next time. Such students may improve their performance in the desired papers along with any paper/s, in which they have failed, as per existing syllabus prevailing at the time of examination of the respective semester within six years.
2. If the performance of the student, who has applied for improvement is found to be relatively less, when compared with his/her earlier performance, such student shall be allowed to retain his/her earlier performance.
3. The student shall be allowed to apply for improvement of his/her results only once in any semester, in respect of any or all paper(s). However, at the end of the course, he/she shall have another chance to improve the overall percentage by repeating any or all papers of all the semester as and when the examination is conducted, subject to a maximum period of six years from the date of registration to the first semester.
4. The students are not eligible for applying for the improvement of their
5. Application for improvement shall be submitted by the students through the Principal of the respective colleges, to the Registrar (Evaluation) along with prescribed fees and the necessary documents on or before the last date prescribed for submission of such application forms.
6. The student, who applies for improvement, shall not be eligible for the award of any rank, prize, gold medals, on improvement of his/her performance.

## Pattern of question Paper

Each theory question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

| Section – A   |   |                   |
|---|---|-------------------|
| Question -1.<br>a, b, c, d, e, f, g, h, i, j,<br>k, and l | Short questions and all sub questions to be theory questions (Answer any ten sub questions)   | 10 X 2 = 20 Marks |
| Section – B   |   |                   |
| Questions<br>2, 3, 4, 5, 6,                               | In case of practical or problematic papers three problematic questions to be asked and two theory questions . Out of five questions three shall be answered | 3 x 5 = 15 Marks  |

| <b>Section – C</b>           |   |                   |
|------------------------------|---|-------------------|
| Questions<br>7, 8, 9, 10, 11 | In case of practical or problematic papers three problematic questions to be asked and two theory questions . Out of five questions three shall be answered | 3 X 10 = 30 Marks |
| <b>Section – D</b>           |   |                   |
| Question -12                 | In case of theory paper case study shall be asked and in case of problematic paper practical problems shall be asked  | 1 X 15 = 15 Marks |
| <b>Total</b>                 |   | <b>80 Marks</b>   |

### **Common rules if applicable**

Any common rules of university not covered in this regulations for the award of the degree that also to be taken into consideration for the award of degree.

### **Removal of Difficulties in the Regulations**

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit by getting opinion of the Chairman of BOS..

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**B.Com Course Structure**  
(With Effect from Academic Year 2024-25)

**First Semester B.Com**

| Course Code                         | Papers                                  | Marks |     | Total Marks | TTH | Total Credits |
|-------------------------------------|---|-------|-----|-------------|-----|---------------|
|                                     |   | IA    | EEM |             |     |               |
| Part I – Ability Enhancement Course |   |       |     |             |     |               |
| 1.1                                 | MIL                                     | 20    | 80  | 100         | 4   | 3             |
| 1,2                                 | English                                 | 20    | 80  | 100         | 4   | 3             |
| Part -II Discipline Specific Course |   |       |     |             |     |               |
| 1.3                                 | Financial Accounting-I                  | 20    | 80  | 100         | 5   | 5             |
| 1.4                                 | Market Behaviour and Business Decisions | 20    | 80  | 100         | 5   | 5             |
| 1.5                                 | Modern Management Techniques            | 20    | 80  | 100         | 5   | 5             |
| Part III- Skills Enhancement Course |   |       |     |             |     |               |
| 1.6                                 | Constitutional Values                   | 10    | 40  | 50          | 2   | 2             |
| Total                               |   | 110   | 440 | 550         | 25  | 23            |

Note (1) IA- Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

**Second Semester B.Com**

| Course Code                         | Papers  | Marks |     | Total Marks | TTH | Total Credits |
|-------------------------------------|---|-------|-----|-------------|-----|---------------|
|                                     |   | IA    | EEM |             |     |               |
| Part I – Ability Enhancement Course |   |       |     |             |     |               |
| 2.1                                 | MIL   | 20    | 80  | 100         | 3   | 3             |
| 2,2                                 | English   | 20    | 80  | 100         | 3   | 3             |
| Part -II Discipline Specific Course |   |       |     |             |     |               |
| 2.3                                 | Financial Accounting-II                         | 20    | 80  | 100         | 5   | 5             |
| 2.4                                 | Company Regulations and Business Administration | 20    | 80  | 100         | 5   | 5             |
| 2,5                                 | Investment Management                           | 20    | 80  | 100         | 5   | 5             |
| Part III- Skills Enhancement Course |   |       |     |             |     |               |
| 2.6                                 | Constitutional Values                           | 10    | 40  | 50          | 2   | 2             |
| Total                               |   | 110   | 440 | 550         | 25  | 23            |

Note (1) IA- Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

## First Semester B.Com

### Paper 1.3- Financial Accounting-I

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

#### Objectives

1. To ensure to acquire the conceptual and practical knowledge of accounting
2. To educate the students about accounting process, relevance and its applicability
3. To develop the accounting skills among young minds for preparation of the books of accounts of different kinds of businesses

| Unit   | Topics  | No of Periods |
|--------|---|---------------|
| Unit I | <b>Single Entry and Double Entry Book Keeping</b><br>Meaning of single and double entry system, relevance of double entry book keeping, Need for conversion of single entry to double entry system, steps involved in conversion of single entry into double entry system, practical problems on conversion of single entry to double entry system. | 12            |
| II     | <b>Professional Accounts</b><br>Meaning of professional accounts, reasons for professional accounts, accounting for Lawyers and Doctors only. Fees a/c, Petty Cash book, Clients Ledger, Receipts & Payments a/c, Income & Expenditure a/c & Balance Sheet and practical problems.  | 12            |
| III    | <b>Farm Accounting</b><br>Meaning, objectives, Books of Accounts to be maintained under Single entry & Double entry for Farm Accounting. Preparation of Farm Revenue Account to ascertain the Profit or Loss: of various sections like Crop, Livestock, Dairy & Poultry. Preparation of B/S for Agriculture, Dairy farming & Poultry Farming.       | 12            |
| IV     | <b>Accounts for Royalty</b><br>Meaning and importance - minimum rent, short-workings, recoupment of short-workings, strike period; entries and accounts in the books of lessee and lessor (excluding sub lease)   | 12            |
| V      | <b>Accounting for Fire Insurance</b><br>Introduction – Need – Loss of stock Policy - Steps for Ascertaining Fire Insurance claim - Treatment of salvage – Average Clause – Treatment of Abnormal items – Computation of Fire Insurance Claims.  | 12            |

#### Reference Books

1. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi
2. Tulsian: Financial Accounting - Pearson Education, New Delhi.
3. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
4. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. –I & II, Vikas Publications,
5. Shukla & Grewal: Advanced Accountancy - Vol. –I S. Chand & Sons, New Delhi.

## Paper 1.4 Market Behaviour and Business Decisions

Weekly Teaching Hours: 5

Credits: 5

Examination Duration: 3 Hours

Maximum Marks: 100

### Objective

1. To facilitate to students to acquire the knowledge about market
2. To ensure to acquire the knowledge about product and cost analysis
3. To educate about the pricing strategies and its relevance in business

| Unit   | Topics  | No of Periods |
|--------|---|---------------|
| Unit I | <b>Firms and Decisions</b><br>Meaning of firm , objectives Profit Maximization vs Wealth Maximization Dynamics, Decision Making – Features, Process, Strategy, Tactical and Operational Decisions, Game Theory, and practical Problems.   | 10            |
| II     | <b>Market Forces and Business Decisions</b><br>Meaning of Demand , Law of Demand, Nature of Elasticity of Demand, Determinants of Elasticity of Demand, Derived Demand Relations. Demand Forecasting – methods of demand forecasting , Meaning of Supply - Law of Supply, determinants of demand and supply, applicability of demand and supply and practical problems.   | 12            |
| III    | <b>Industrial Location and Business Decisions</b><br>Locating the Firm, Basic Principles, Selecting an Industrial Location, Primary and Secondary Factors; Sources of Capital, Internal and External Sources; Risk and Uncertainty – Concepts, and Investment Decisions under Uncertainty   | 10            |
| IV     | <b>Production Cost Analysis and Business Decisions</b><br>Production Function – Concept and Importance, Cost Analysis - Meaning of Short-run and Long-run Costs, Fixed and Variable Costs, Explicit and Implicit Costs, Opportunity Cost and Incremental Costs (concepts only). Total Cost, Average Cost and Marginal Cost Behavior in Short-run and Long-run practical problems. CVP Analysis – Assumptions, Uses, P/V Ratio, BEP, Chart, Margin of Safety and practical Problems.   | 14            |
| V      | <b>Pricing Practices and Business Decisions</b><br>Meaning of Pricing, Pricing Policy, Objectives and Determinants of Pricing Policy, Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing; Price Discrimination - Requirements, Types and Dumping Strategies; Pricing over Product Life Cycle - Skimmed Pricing, Penetration Pricing, Product Line Pricing and Price Leadership; Linear Programming Problems – Problems on Profit Maximization and Cost Minimization using Graphic Method with two variables. | 14            |

**Note:** Teacher needed to teach suitable numerical problems and case studies

### Reference Books

1. Dr. B. Mariyappa: Market Behaviour and Cost Analysis, HPH, New Delhi
2. R.L Varshney & Maheshwari: Managerial Economics, Sultan Chand & sons. New Delhi
3. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
4. Mithani D.M: Managerial Economics, Himalaya publishers, Mumbai
5. Lekhi R.K.: Business Economics, Kalyani Publishers, New Delhi.

## Paper 1.5 Modern Management Techniques

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 hr  
Maximum Marks: 100

### Objective

1. To enable the students to understand the various aspects about management
2. To edify about management principles and its role in business success
3. To acquire the knowledge about setting up of business enterprise
4. To understand about the human resources management and office management

| Unit   | Topics   | No of Periods |
|--------|--|---------------|
| Unit I | <b>Introduction</b><br>Concept and nature of management - types of managers- responsibilities and skills of professional managers, functions of management, Fayol's Principles of management - Administration vs Management, management process- Levels of management - Challenges of Modern managers to manage the business organization. | 12            |
| II     | <b>Management Functions</b><br>Primary and secondary functions of management - POSDCORB, role and applicability of each functions of management in organization effectiveness . other management aspects viz., authority, responsibility, power, Delegation, and Decentralization.   | 12            |
| III    | <b>Human Resources Management</b><br>Meaning, objectives, functions, HRM process, job analysis, job design, recruitment, selection, placement, Training and development, retention of employees, employee morale, performance appraisal  | 12            |
| IV     | <b>Setting Up a New Business Enterprise</b><br>Managerial decisions of setting up a new enterprise - Determination of objectives - Discovery of an idea and its preliminary investigation - Pricing of the product-Marketing of the product- Size of business enterprise – Location - Plant and equipment - Plant layout.                  | 12            |
| V      | <b>Office Management</b><br>Meaning, functions of modern office, duties and responsibilities of office manager, Managerial functions on the office - Planning and organization of an office - Controlling office activities - co-ordination - office layout, techniques and objectives of office layout - locations of departments.        | 12            |

### Reference Books

1. Koontz and O'Donnell - Principles of Management by, McGraw Hill Education.
2. C.B. Gupta- Business Management Sultan Chand and sons
3. L.M. Prasad -Principles and practice of Management , Sultan Chand and Sons
4. Stoner A F and Freeman R.E, Management, Prentice Hall
5. P.C. Tripathi & P N Reddy, Principles of Management, TMH Publications
6. Management: Principles and Practices by Ricky W. Giffin
7. Ivancevich; Jhon and Micheal T. Matheson; organizational behavior and Management.

## Second Semester B.Com

### Paper 2.3- Financial Accounting-II

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

#### Objectives

1. To educate about the consignment accounts and its applicability
2. To impart the knowledge about branch accounts and types of branch account
3. To develop the skills to manage partnership account and its applications
4. To edify about cooperative society accounts

| Unit   | Topics   | No of Periods |
|--------|--|---------------|
| Unit I | <b>Consignment Accounts</b><br>Meaning of consignment, reasons for consignment accounts and important terms used in consignment. Valuation of stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee, cost-price method and invoice-price method – theory and practical problems. | 12            |
| II     | <b>Branch Accounts</b><br>Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch  | 12            |
| III    | <b>Hire Purchase Accounting</b><br>Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - and practical problems.  | 12            |
| IV     | <b>Partnership and Accounting System</b><br>Meaning of partnership , Objectives, features and relevance of partnership in economic activities , conversion of joint stock companies into Ltd. Liability partnership vice versa and practical problems .  | 12            |
| V      | <b>Cooperative Society Accounting – (Theory only)</b><br>Introduction - Need - Registration, Types of Societies, Books of accounts to be maintained, Accounting standards applicable, Types of audit, Provisions of Co-op Societies Act.   | 12            |

#### Reference Books

1. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy –Vikas Publications,
2. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
3. Jain & Narang: Financial Accounting Kalyani Publishers New Delhi.
4. Advanced Accountancy: Arulanandam, Himalaya publishers
5. T.S.Grewal, S. : Introduction to Accountancy: Chand and Co.
6. Financial Accounting : Ashok Banarjee, Excel publications
7. M.Kartikeyan and R. Karunakaran- Cooperative Accounting

## Paper 2.4 -Company Regulations and Business Administration

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

### Objective

1. To enable the students to understand the types of companies incorporated in India and the promoters involved in forming a company and Company administration till its Liquidation. and cost analysis

| Unit   | Topics  | No of Periods |
|--------|---|---------------|
| Unit I | Introduction to Company: Meaning and Definition – Features of Companies Act of 2013 – Types of Companies –Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.                           | 12            |
| II     | Formation of Companies: Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association – Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities. | 12            |
| III    | Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director – Independent Director – Auditor’s appointment: Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.   | 12            |
| IV     | Company Meetings: Meaning – Types of company meetings – Importance – Requisites of a valid meeting – Notice – Quorum – Resolutions – Voting - Proxy – Role of a Company Secretary in convening the meetings.  | 12            |
| V      | Liquidation of Companies: Meaning – Modes of Liquidation – Consequence of Liquidation – Appointment of Official Liquidator – Duties and Responsibilities of Liquidator.   | 12            |

### Reference Books

1. N.D. Kapoor -Company Law and Secretarial Practice Sultan Chand and Sons
2. S.C. Kuchal-Company Law and Secretarial Practice
3. S.N.Maheshwari - Elements of Corporate Law by, Himalaya Publication House
4. K.Venkataramana -Corporate Administration, SHBP
5. Balachandran -Business Law for Management, Himalaya Publishing House.

## Paper 2.5 Investment Management

Weekly Teaching Hours: 5  
Credits: 5

Examination Duration: 3 Hours  
Maximum Marks: 100

### Objective

1. To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection

| Unit   | Topics   | No of Periods |
|--------|--|---------------|
| Unit I | <b>Introduction</b><br>Meaning of investment , investment decision process - types of investments – commodities - Real Estate and Financial Assets - the Indian securities market - the market participants and trading of securities - security market indices - sources of financial information - Concept of return and risk - Impact of Taxes and Inflation on return. | 12            |
| II     | <b>Fixed Income Securities</b><br>Bond features - types of bonds, estimating bond yields - Bond Valuation types of bond risks - default risk and credit rating and practical problems  | 12            |
| III    | <b>Approaches to Equity Analysis</b><br>Introductions to Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalization models - and price-earnings multiple approach to equity valuation and practical problems.   | 12            |
| IV     | <b>Portfolio Analysis and Financial Derivatives</b><br>Portfolio and Diversification - Portfolio Risk and Return - Mutual Funds - Introduction to Financial Derivatives - Financial Derivatives Markets in India and practical problems  | 12            |
| V      | <b>SEBI and Investor Protection</b><br>Meaning of SEBI ,functions of SEBI , Role of SEBE in investor protection Investor grievances and their redressal mechanism , insider trading , investors'awareness and activism.  | 12            |

### Reference Books

1. C.P. Jones, Investments Analysis and Management, Wiley, 8<sup>th</sup> edition.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning

# Certificate Course for B.Com Students

(This course be studied by students in second semester, it is compulsory )

## Paper (CC) 1- Computerized Accounting

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3hrs

Maximum Marks: 100

### Objective of the Course

1. To edify about computerised accounting and its pragmatism
2. To teach about tally and its operating method to perform the accounting functions
3. To facilitates to learn about creation of accounts, ledgers and other accounts
4. To enlighten about creation of vouchers and preparations of final accounts

| Units | Contents   | Teaching Hrs |
|-------|--|--------------|
| I     | <b>Introduction to Computerised Accounting.</b> Meaning of computer accounting , Difference between Manual and Computerised Accounting. Accounting System Consideration while Choosing Accounting Software, Accounting Software in India.  | 10           |
| II    | <b>Tally and Relatedness</b> - Introduction to Tally ERP.9. About Tally Software, How to Start Tally ERP.9. Components of Tally, Creation of a Company. Procedures of Creating a Company, Selecting a Company, Alteration of Details of a Compan, Deletion of a Company. Shutting of a Company, Features and Configurations, Features, Accounting Features, Inventory Features, Statutory and Taxation Features, Configurations, Shutting Tally ERP.9, Keyboard Conventions. | 12           |
| III   | <b>Ledger Creation and Preparation-</b> Ledgers, and Groups, Ledger Creation, Single Ledger Creation, Multiple Ledger Creation, Altering and Displaying Ledger, Deleting Ledger, Group Creation, Inventory Masters Creation, Creating Stock Group, Creating Stock Category, Creating Unit of Measure. Creating Godowns, Creating Stock Items, Altering. Display and Deleting Inventory Masters.  | 12           |
| IV    | <b>Vouchers Groundwork-</b> Introduction to Vouchers, Creation of Voucher and Recording Entries, Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Sales Voucher/Invoice, Credit Note Voucher (Ctrl + F8), Purchase Voucher/Invoice (F9), Debit Note Voucher (Ctrl+F9), Reversing Journal Voucher (F10), Memo Voucher (Ctrl+F10) Post-Dated Voucher, Altering, Deleting and Displaying Voucher Entry, Creating Voucher                  | 14           |



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|---|--|----|
|   | Type. Creating Invoices, Creating Account Invoice, Creating Item Invoice   |    |
| V | <b>Final Accounts</b><br>Financial Statements, Balance Sheet, Profit and Loss Account, Trial Balance, Ratio Analysis, Books and Registers, Day Book, Purchase and Sales Register, Cash/Bank Books, Statements of Accounts, | 12 |

### Reference Books

1. Tally Education Private Limited, 2021, Official Guide to Financial Accounting using Tally Prime, BPB
2. Asok K Nadhani, 2022, Mastering TallyPRIME, BPB
3. Tax Sarthi, 2020, Basic Accounting And Inventory-Tally Prime Book, Notion Press

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