

B.Com 2nd Semester Course Contents

DSC 2.1	:	Advanced Financial Accounting
DSC 2.2	:	Business Mathematics/Corporate Administration
DSC 2.3	:	Law & Practice of Banking
SEC-VB 2.4	:	Health Wellness/Social & Emotional Learning
AECC 2.5	:	Environmental Studies
OEC 2.6	:	Financial Environment/Investing in Stock Markets



Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- p) Understand & compute the amount of claims for loss of stock & loss of Profit.
- q) Learn various methods of accounting for hire purchase transactions.
- r) Deal with the inter-departmental transfers and their accounting treatment.
- s) Demonstrate various accounting treatments for dependent & independent branches.
- t) Prepare financial statements from incomplete records.

Syllabus:

	Hours
Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	10

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting	10
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Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: Departmental Accounts	12
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Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 4: Accounting for Branches	12
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Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

Module No. 5: Conversion of Single Entry into Double Entry	12
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Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Skill Developments Activities:

7. Identify the procedure & documentations involved in the insurance claims.
8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
9. Identify the common expenditures of an organisation among various departments.
10. Collect the procedure and documentations involved in the establishment of various branches.
11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
12. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

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

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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.2

Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

Syllabus:

Module No. 1: Number System and Indices	Hours
	12

Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.

Module No. 2: Commercial Mathematics	Hours
	10

Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.

Module No. 3: Theory of Equation	Hours
	12

Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).

Module No. 4: Set Theory, Permutations & Combinations and Matrices	Hours
	12

Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

Module No. 5: Measurement of Solids	Hours
	10

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.

Skill Developments Activities:

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

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Text Books:

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

Note: Latest edition of text books may be used.

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Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 2.2

Name of the Course: Corporate Administration

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- u) Understand the framework of Companies Act of 2013 and different kind of companies.
- v) Identify the stages and documents involved in the formation of companies in India.
- w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- y) Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:

Module No. 1: Introduction to Company	Hours
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12

Introduction - Meaning and Definition - Features - Highlights of Companies Act 2013 - - Kinds of Companies - One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate-Listed Company.

Module No. 2: Formation of Companies	Hours
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12

Introduction - **Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types -Features - Legal Formalities- Administration.

Module No. 3: Company Administration	Hours
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12

Introduction - Key Managerial Personnel - Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors - Appointment - Powers - Duties & Responsibilities. Managing Director - Appointment - Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Module No. 4: Corporate Meetings	Hours
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10

Introduction - Corporate meetings: types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum - Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.

Module No. 5: Winding Up	Hours
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10

Introduction - Meaning- Modes of Winding up -Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and

prepare the highlights of the same.

2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

Text Books:

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

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Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.3		
Name of the Course: Law and Practice of Banking		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
z) Summarize the relationship between Banker & customer and different types of functions of banker.		
aa) Analyse the role, functions and duties of paying and collecting banker.		
bb) Make use of the procedure involved in opening and operating different accounts.		
cc) Examine the different types of negotiable instrument & their relevance in the present context.		
dd) Estimate possible developments in the banking sector in the upcoming days.		
Syllabus:		Hours
Module No. 1: Introduction to Banking		12
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.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Introduction - Meaning - Role - Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques - Grounds of Dishonor - Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning - Legal status of collecting banker - Holder for value -Holder in due course - Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
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.		
Module No. 4: Negotiable Instruments		12
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.		
Module No. 5: Recent Developments in Banking		10
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.		
Skill Development Activities:		
1. Refer RBI website and identify the different types of banks operating in India.		
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.		
3. Collect and fill dummy account opening forms as different types of customer.		
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.		

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5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

17. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
18. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
19. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
20. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
21. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

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Name of the Program: Bachelor of Commerce (B.Com)

Course Code: B.Com. 2.6 (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- ee) Understand the fundamentals of Indian Economy and its significance.
- ff) Evaluate the impact of monetary policy on the stakeholders of the Economy.
- gg) Assess the impact of fiscal policy on the stakeholders of the Economy.
- hh) Examine the status of inflation, unemployment and labour market in India
- ii) Infer the financial sector reforms in India.

Syllabus:

	Hours
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Module No. 1: Fundamentals of India Economy	10
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Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy	08
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Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy	08
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Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market	08
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Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** - natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:	08
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Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the

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same.

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text Books:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

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Name of the Program: Bachelor of Commerce (B.Com)

Course Code: B.Com. 2.6 (Open Elective Course)

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- kk) Analyse Indian securities market;
- ll) Examine EIC framework and conduct fundamental analysis;
- mm) Perform technical analysis;
- nn) Invest in mutual funds market.

Syllabus:	Hours
Module No. 1: Basics of Investing	10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	
Module No. 2: Fundamental Analysis	08
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	
Module No. 3: Technical Analysis	08
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	
Module No. 4: Indian Stock Market	08
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	
Module 5: Investing in Mutual Funds	08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	
Skill Development Activities:	
1. Work on the spreadsheet for doing basic calculations in finance.	
2. Learners will also practice technical analysis with the help of relevant software.	
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.	
4. Calculate of risk and return of stocks using price history available on NSE website.	
5. Prepare equity research report-use of spreadsheets in valuation of securities,	

fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

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