

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.1		
Name of the Course: Financial Accounting -II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand & compute the amount of claims for loss of stock & loss of Profit.		
b) Learn various methods of accounting for hire purchase transactions.		
c) Understand and compute the consignment accounts		
d) Deal with the inter-departmental transfers and their accounting treatment.		
e) Demonstrate various accounting treatments for dependent & independent branches.		
f) Prepare financial statements from incomplete records.		
Syllabus:		Hours
Module:1 ACCOUNTING FOR INSURANCE CLAIMS		12
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.		
ModuleNo.2: BRANCH ACCOUNTS		12
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.		
ModuleNo.3: HIRE PURCHASE SYSTEM		12
Difference between Hire Purchase and Installment Purchase system–Theoretical concepts–Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
ModuleNo.4:CONSIGNMENT ACCOUNTS		12
Introduction – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
ModuleNo.5:DEPARTMENTAL ACCOUNTS		12
Meaning and Features of Departmental Undertaking- Examples of Department Specific Expenses and Common Expenses-Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet– Simple problems involving Inter Departmental Transfers at Cost Price(vertical form).		

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
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, McGrew-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 Application. 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 and Distributers.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com . 2.2 Name of the Course: Corporate law and Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies &fieldWork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the framework of CompaniesAct of 2013 and different kind of companies. b) Identifythestagesanddocumentsinvolvedintheformationofcompaniesin India. c) Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. d) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. e) Evaluatetheroleofliquidat orintheprocessofwindingupofthecompany. 		
Syllabus:		Hours
Module No.1:INTRODUCTION TO COMPANY		12
Introduction-MeaningandDefinition-Features-HighlightsofCompaniesAct 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.		
ModuleNo.2:FORMATION OF COMPANY		14
Introduction-MeaningandDefinition-Features-HighlightsofCompaniesAct 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.		
ModuleNo.3:COMPANY ADMINISTRATION		14
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.		
ModuleNo.4:COMPANY MEETING		10
Introduction-Company 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.		
ModuleNo.5:WINDINGUP OF COMPANY		10
Introduction - Meaning- Modes of Winding up -Consequence of Winding up - OfficialLiquidator-Role&ResponsibilitiesofLiquidator-DefunctCompany- InsolvencyCode.		

Text Books:

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH.
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, KPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers.

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
4Credits	4Hrs	60 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to A) Understand basic concepts of banks and functions of commercial banks. B) Comprehend concepts of collecting banker C) Know the importance of paying banker. D) Understand the lending operations of a bank. E) Understand E-banking innovations and its services.		
Syllabus:		Hours
Module No.1: BANKER AND CUSTOMER		12
Banker and Customer Relationship Introduction – Meaning of Banker & Customer; General and Special relationships between Banker & Customer- Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Accounts.		
Module No.2: COLLECTING BANKER		10
Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.		
Module No.3: PAYING BANKER		12
Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.		
Module No.4: LENDING OPERATIONS		14
Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.		
Module No.5: E-BANKING INNOVATION		12
New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)		
Text Books:		
1. Banking Theory: Law & Practice: K P M Sunram and V L Varsheney, Sultan Chand & Sons. 2. Banking Theory, Law and Practice: B. Santhanam; Margam Publications. 3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad. 4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India. 5. Introduction to Banking: Vijaya Raghavan, Excel books. 6. Indian Financial System: M. Y. Khan, McGraw Hill Education. 7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.		

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.4		
Name of the Course: Financial Markets and Services		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the role of financial system in India. b) Evaluate the functioning of Money Market and Capital Market. c) Comprehend and evaluate challenges faced by regulators in the financial market. d) Understand the role and functions of banking and financial institutions in India. e) Familiarize and educate the students about the various financial services in India 		
Syllabus:		Hours
Module No.1:INTRODUCTION TO FINANCIAL SYSTEM		12
Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments- Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of financial system- Economic indicators of financial development.		
ModuleNo.2:MONEY MARKET STRUCTURE		10
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.		
ModuleNo.3:CAPITAL MARKET STRUCTURE		12
Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.		
ModuleNo.4:BANKING AND FINANCIAL INSTITUTION		14
Commercial Banking – Meaning and functions, Types of Banks –Public, Private and foreign Banks, Payments Bank, Small Finance Banks, Cooperative Banking System and RRB's. Investment Policy of Commercial Banks and Consolidation of Banks in India. Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.		
ModuleNo.5:FINANCIAL SERVICES		12
Financial Services -Concept, types and importance. Types of Funds Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfeiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment- Concept and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds- meaning and types only.		

Text Books:

1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr. BharatishRao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney& D K Mittal: Indian Financial System, Sultan Chand & Sons
11. E Gardon& K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers