



Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari (Karnataka)

Department of Studies in Commerce

II - Semester Syllabus

**Bachelor of Commerce (B.Com.) ProgrammeAs
per New Education Policy 2020**

Under Choice Based Credit System (CBCS)

With Effect from the Academic Year 2021-22

First Year: Semester-2: B.COM Courses Curricular and Credits Structure

Objective: Understanding, Exploration & Ability to Solve Well Defined Problems

Course Category	Teaching Department	Course Code	Title of the Course	Marks			Teaching Hours/Week			Credit	Duration of exams (Hrs)
				IA	SEE	Total	L	T	P		
L3	Kannada	21BCOM2L3LK2	Kannada	40	60	100	3	1	-	3	3
		21L2FK2	Functional Kannada (Only for Non-Kannadigas)	40	60	100	3	1	-	3	3
L4	English	21BCOM2L4LE2	English	40	60	100	3	1	-	3	3
	Hindi	21BCOM2L4LH2	Hindi	40	60	100	3	1	-	3	3
	Telugu	21BCOM2L4LT2	Telugu	40	60	100	3	1	-	3	3
	Sanskrit	21BCOM2L4LS2	Sanskrit	40	60	100	3	1	-	3	3
	Urdu	21BCOM2L4LU2	Urdu	40	60	100	3	1	-	3	3
	Foreign Language	21FL1L4LF2	French	40	60	100	3	1	-	3	3
Choose any ONE Course from L4 group list											
DSC4	Commerce	21BCOM2C4	Advanced Financial Accounting	40	60	100	4	-	-	4	3
DSC5	Commerce	21BCOM2C5	Corporate Administration	40	60	100	4	-	-	4	3
DSC6	Commerce	21BCOM2C6	Law and Practice of Banking	40	60	100	4	-	-	4	3
AECC1	Environmental Science/ such Competent Dept.	21BCOM2A1ES1	Environmental Studies	20	30	50	1	-	2	2	1
VBC3	Physical Education	21BCOM2V3PE2	Sports	50	-	50	-	-	2	1	-
VBC4	Physical Education	21BCOM2V4NR1	NCC/NSS/R&R(S&G)/Cultural/Youth Red Cross	50	-	50	-	-	2	1	-
OEC2	Kannada	21BA2O2KN2		40	60	100	3	-	-	3	3
	Hindi	21BA2O2HI2		40	60	100	3	-	-	3	3
	English	21BA2O2EN2		40	60	100	3	-	-	3	3
	Economics	21BA2O2EC2		40	60	100	3	-	-	3	3

Education	21BA202ED2		40	60	100	3	-	-	3	3
History and Archaeology	21BA202HA2		40	60	100	3	-	-	3	3
Physical Education	21BA202PE2		40	60	100	1	-	2	3	2
Political Science	21BA202PS2		40	60	100	3	-	-	3	3
Sociology	21BA202SO2		40	60	100	3	-	-	3	3
Journalism	21BA202JC2		40	60	100	3	-	-	3	3
Biotechnology	21BSC202BT2		40	60	100	3	-	-	3	3
Botany	21BSC202BO2		40	60	100	3	-	-	3	3
Chemistry	21BSC202CH2		40	60	100	3	-	-	3	3
Computer Science	21BSC202CS2		40	60	100	3	-	-	3	3
Electronics	21BSC202EL2		40	60	100	3	-	-	3	3
Mathematics	21BSC202MT2		40	60	100	3	-	-	3	3
Microbiology	21BSC202MI2		40	60	100	3	-	-	3	3
Physics	21BSC202PH2		40	60	100	3	-	-	3	3
Zoology	21BSC202ZO2		40	60	100	3	-	-	3	3
Management	21BBA202MN2		40	60	100	3			3	3
Social Work	21BSW202SW2		40	60	100	3			3	3
Choose any ONE Course from OEC2 group list										
Semester Marks and Credits			360	390	750				25	

Note: Refer to the Regulations for criteria to be followed for Continuous Internal Assessment

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

DSC - 4

Course Title: Advanced Financial Accounting	Course code: 21BCOM2C4
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

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.

Unit	Description	Hours
1	Insurance Claims for Loss of Stock and Loss of Profit: Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause (Numerical Problems)	10
2	Hire Purchase Accounting: 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	Departmental Accounts: 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	Accounting for Branches: 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	Conversion of Single Entry into Double Entry: 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

Skill Developments Activities:

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

References

Text Books

1. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
2. S P Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

Reference Books

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education.
3. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
5. 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

DSC - 5

Course Title: Corporate Administration	Course code: 21BCOM2C5
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

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

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

Unit	Description	Hours
1	Introduction to Company: 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.	12
2	Formation of Companies: 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, alteration of MA and AA, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, misstatement in prospectus - liability and remedies for misstatement, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.	12
3	Company Administration: 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.	12
4	Corporate Meetings: 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.	10

5	Winding Up: Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	10
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Skill Developments 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 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.

References

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. Appannaiah, Essentials of Company Law and Secretarial Practice, HPH.

Reference Books

1. K. Venkataramana, Corporate Administration, SHBP.
2. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
3. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
4. S.C. Kuchal, Company Law and Secretarial Practice.
5. S.C. Sharma, Business Law, I.K. International Publishers

Note: Latest edition of text books may be used.

Semester – II

DSC - 6

Course Title: Law and Practice of Banking	Course code: 21BCOM2C6
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

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

- Summarize the relationship between Banker and customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Describe the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument and their relevance in the present context.

Unit	Description	Hours
1	Introduction to Banking: Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	12
2	Paying and Collecting Banker: 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.	12
3	Customers and Account Holders: Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	12
4	Negotiable Instruments: 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.	10
5	Recent Developments in Banking: Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E- payments - E-money. Any other recent development in the banking sector.	10

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

References

Text Books

1. Gordon and Natarajan, Banking Theory Law and Practice, HPH
2. S. P Srivastava, Banking Theory and Practice, Anmol Publications

Reference Books

1. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers
2. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication
3. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Open Elective Course offered to the students of other Departments in Second Semester											
Sl. No.	Course Category	Course Code	Title of the Course	Teaching Hours per Week			Marks			Credits	Sem-end Exam. Duration (Hrs)
				L	T	P	CIE	SEE	Total		
1	OEC2	21BCOM2O2	Investing in Stock Markets	3	0	0	40	60	100	3	3

Semester – II

OEC - 2

Course Title: Investing in Stock Markets	Course code: 21BCOM2O2CO2
Total Contact Hours: 42	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 3 hours
Semester End Examination Marks: 60	

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

- Explain the basics of investing in the stock market, the investment environment as well as risk and return
- Identify investment avenues
- Analyse Indian securities market
- Invest in New Issue Market
- Trade in Stock Market
- Invest in mutual funds
- Explain the role of regulator of the market in protecting the interest of investors

Unit	Description	Hours
1	Basics of Investing: Investment – Meaning, types of investment – Real Investment and Financial investment, Objectives of investment, 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.	10
2	New Issue Market: Initial and Follow on Public Offering (IPO and FPO), Prospectus, Players in New Issue Market, Book Building, Applying for Shares, Application Supported by Blocked Amount (ASBA), Process of allotment of shares, Listing of Shares, Demat and Trading Account – process of account opening, documents required, etc	08
3	Indian Stock Market: Functions of stock exchange, Stock exchanges in India- BSE and NSE. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Depository Participants, Depositories, Clearing House, Trading Mechanism, types of orders, an overview of fundamental and technical analysis.	08

4	Mutual Funds: 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, Net Asset Value (NAV), Investment in Mutual Funds – Lumpsum and Systematic Investment Plan (SIP), Advantages of SIP.	08
5	Regulatory Framework: Securities and Exchange Board of India, Functions of SEBI, Measures taken by SEBI for Investor Protection, Investor Awareness programmes, SEBI Complaints Redress System (SCORES), SEBI Investor Protection and Education Fund.	08
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> ▪ Identify the risks involved in investment ▪ Identify and analyse the factors influencing return ▪ List out the investment avenues ▪ Visit the brokerage firms and prepare report on opening demat account and its operation ▪ Collect forms for applying for stocks in IPO ▪ Encourage students to analyse Sensex and Nifty ▪ Visit mutual fund branches to understand the process of investment ▪ Collect and fill the forms for making investment in Mutual Funds ▪ Visit websites of SEBI, NSE and BSE to find investor awareness programmes and Dos and don'ts while making investments 		
<p>References</p> <p>Text Books</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill 2. Kevin S, Security Analysis and Portfolio Management, PHI Learning. 3. Gordon and Natarajan, Financial Markets and Services <p>Reference Books</p> <ol style="list-style-type: none"> 1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas. Investment. Tata McGraw-Hill Publishing Company Limited, New Delhi. 2. Pandian Punithavathy. Security Analysis and Portfolio Management. Vikas Publishing House Private Limited, New Delhi. 3. Vanita Tripathi. Fundamentals of Investments, Taxmann, New Delhi <p>Note: Latest edition of text books may be used.</p>		

Question Paper Pattern for Semester-End Examination
with effect from the Academic Year 2021-22

Discipline Specific Core (DSC) Courses and Open Elective Courses (OEC)

Course Code: Title of the Course:

Time: 3 Hours

Max. Marks: 60

Instruction: Answer all Sections

SECTION-A

1. Answer the following sub-questions. Each sub-question carries **ONE** mark. (10×1=10)

- a).
- b).
- c).
- .
- .
- j).

Note for Section-A: Two sub-questions from each unit.

SECTION-B

Answer any **FOUR** of the following questions, each question carries **FIVE** marks. (4×5=20)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Note for Section-B: Minimum One question from each unit (Q. No. 2 to 6) and remaining one question from unit II to V (Q. No. 7)

SECTION-C

Answer any **THREE** of the following questions, each question carries **TEN** marks. (3×10=30)

- 8.
- 9.
- 10.
- 11.
- 12.

Note for Section- C: One question from each unit. Sub-questions such as 'a' and 'b' may be given for a question in section-C only.

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SEC and AECC Courses

Course Code:

Title of the Course:

Time: 1 Hour

Max. Marks: 30

There shall be Theory examinations of **Multiple Choice Based Questions (MCQs) with Question Paper of A, B, C and D Series** consisting of 30 questions at the end of each semester for AECCs (**Environmental Studies and (ii) Constitution of India**) and SECs (**SEC-1: Digital Fluency, SEC-2: Artificial Intelligence, SEC-3: Cyber Security and SEC-4: Societal Communication**) for the duration of **One hour (First Fifteen Minutes for the Readiness of OMR and remaining Forty-Five Minutes for Answering Questions)**. The Answer Paper is of OMR (Optical Mark Reader) Sheet.

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