

CHAMARAJANAGARA UNIVERSITY

B.COM.

FIRST SEMESTER & SECOND SEMESTER

COURSE STRUCTURE

& SYLLABUS

2024-25

I SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 1	FUNDAMENTALS OF FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 2	BUSINESS MATHEMATICS	Theory	5	10	10	80
Major 3	BANKING LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

II SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 3	ADVANCED FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 4	FUNDAMENTALS OF COST ACCOUNTING	Theory	5	10	10	80
Major 5	COMPANY LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

Continuous Assessment-1 (C1) shall be conducted during the 8th week of the Semester and Continuous Assessment-2 (C2) Shall be conducted during the 16th week of the Semester. C1 & C2 shall be based on tests, assignments, seminars, and case study analysis.

B.COM.

SYLLABUS

FIRST SEMESTER

MAJOR 1: FUNDAMENTALS OF FINANCIAL ACCOUNTING

UNIT-I: Conceptual Framework of Accounting: Accounting Cycle-Journal Entries-Posting to Ledger-Preparation Unadjusted Trail Balance - Closing Journal Entries-Preparation Adjusted Trail Balance-Preparation of Final Accounts. Objectives and Contents of Financial Statements. Qualitative Characteristics of Financial Statements-Understandability, Comparability, Reliability, Relevance, Timeliness, Faithfull Presentation, Substance over Form.

UNIT-II: Definition, Recognition, Measurement and Disclosure of Elements of Financial Statements: Definition of elements of Financial Statements-Revenue/Gain, Expense/Loss, Asset, Liability, Equity. Their recognition principles, measurement methods and disclosure norms,

UNIT-III: Financial Statements of Sole Trading Concern: Preparation of Manufacturing account, Trading and Profit and Loss Account and Balance sheet as per regulations.

UNIT-IV: Preparation of Financial Statements of Non-Profit Organizations- Accounting Provision under Society Registration Act 1860 for Societies and Indian Trust Act 1882 for Trusts. Significant Accounting Principles and Polices. Preparation of Receipts and Payments Account-Income and Expenditure Account and Balance Sheet.

UNIT-V: Departmental Accounts: Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

References:

1. Ind AS- 1 Presentation of Financial Statements www.mca.org
2. IASB Conceptual Framework of Accounting – www.ifrs.com
3. Ind AS – www.mca.org, www.icai.org
4. Accounting Theory by Porwal
5. Financial Accounting by Narayanaswamy
6. Society Registration Act 1860 and Indian Trust Act 1882

MAJOR-2: BUSINESS MATHEMATICS

UNIT-I: Application of mathematics in Business: Ratio, Proportion, Variation and Percentages, simple interest and compound interest

UNIT-II: Indices: Basic laws of Indices and their application for simplification.

UNIT-III: Logarithms: common logarithms, their application for simplification of complex addition, subtraction, multiplication and division. Application of log table for simplification.

UNIT-IV: Progression: Meaning of sequence, Progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic Progression and Geometric Progression

UNIT-V: Matrices: Meaning and types of matrices, matrix operation-addition, subtraction and multiplication, Application of matrix to solve business problem. Determinants of a matrix; and its evaluation, solutions of linear equations by using Cramer's rule.

References:

1. www.labourbureau.org, www.bse.org, www.nse.org
2. Madappa Sreedharao- **Business Mathematics-**
3. P.R, Vittal-**Business Mathematics**
- 4 V.K. Kapoor-**Intrductory to Business Mathematics**
- 5 G.K Ranganath and T.V Narsimha Rao – **Basic Mathematics**
- 6 Dr. B.H. Suresh and Dr. Mahadevaswamy G.H.-**Quantitative Techniques**

MAJOR-3: BANKING LAW AND PRACTICE

UNIT-I: Introduction-Evolution of Banking system in India-Definition and objectives of Bank-Types of Banks-Public/Private banks – Co-Operative Sectors Banks- Payment Banks-Small Finance Banks-Land Development Bank, Forex Bank. Banking in GIFTY City.

UNIT-II: Banking Regulation Act 1949: Provisions under Part I – Preliminary -Short title, extent and commencement. Definitions. Provisions under Part II – Business of Banking Companies.

UNIT-III: Banking Regulation Act 1949: Provisions under Part II A Control over Management; Part IIAB Suppression of Board of Directors of Banking Company; Part II B Prohibition of certain activities in relation to banking companies

UNIT-IV: Reserve Bank of India: Establishment, Preamble, Central Board, functions, Monetary Authority, Regulator and Supervisor of Financial System, Manager of Foreign Currency, Issuer of Currency, Developmental role, Regulator and Supervisor of Payment and Settlement System and related functions.

UNIT-V: Digital Banking: Evolution-Meaning-features-merits-demerits-security measures-traditional banking v/s Digital banking, E-banking transactions-RTGS-NEFT-SWIFT-Digital banks apps-Mobile Banking.

References:

1. Reserve Bank of India, www.rbi.org,
2. www.giftgujarat.in,
3. Banking Regulation Act 1949.
4. Indian Bank's Association, www.iba.org
5. Websites of Banks – www.sbi.org, www.hdfc.org etc
6. Banking Theory, Law and Practice- E Gordan and K Natarajan
7. The Law and Practice of Banking-J M Holden
8. Money, Banking, International Trade and Public Finance-M.L.Jhingan

MAJOR-4: ADVANCED FINANCIAL ACCOUNTING

UNIT-I: Preparation of Accounts from incomplete Records-Meaning-merits-demerits of system of book keeping. Problems on conversion of single entry into double entry system

UNIT-II: Accounting for Hire Purchase System and Installment System: Meaning-features-Problems on Hire Purchase System (Credit Purchase Method Only) and Installment method (Interest suspense method)

UNIT-III: Accounting for Royalties-Minimum Rent-Short workings, recoupment of short working-analytical table preparation of ledger accounts in the books of both parties.

UNIT-IV: Accounting for Consignment transaction-goods sent at cost price and at invoice price- types of commission-account sales-valuation of goods lost in transit-valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.

UNIT-V: Accounting for Leases: Operating Lease Accounting and Finance Lease Accounting

References:

1. Ind AS 116 – Leases www.mca.org IFRS 16 – Leases www.ifrs.org
2. Financial Accounting; Gupta, R.L. and Radhaswamy M
3. Accounting Theory by Porwal
- 4 Financial Accounting by Narayanaswamy

MAJOR-5: FUNDAMENTALS OF COST ACCOUNTING

UNIT-I: Introduction: Definitions, objectives, advantages and limitations of cost accounting, The Functions of ICMA, Role of Cost Accountant. Classification of cost, cost center, cost unit, behavior of cost with volume. Difference between cost accounting and financial accounting and cost accounting and management accounting.

UNIT-II: Material- classification and codification of materials, functions of purchase department, stores department- stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment, pricing of Materials-Problems on LIFO, FIFO and weighted average price.

UNIT-III: Labour: Methods of time keeping and time booking, methods remuneration- time rate, piece rate, Halsey and Rowan Plan, Idle time- causes and treatment, overtime, labour turnover –causes, measurement and treatment; Problems on Halsey method, Rowan Plan, Merick differential piece rate system, FW Taylors differential Piece system.

UNIT-IV: Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads - problems on Machine Hour Rate only. Activity based costing-meaning, purpose, benefits, stages, relevance in decision-making

UNIT V: Cost Sheet: Preparation of cost sheet, Estimated cost sheet, tenders and quotations

References:

1. www.icma.org
2. **Cost Accounting: N.K Prasad**
3. **Cost Accounting: Nigam & Sharma**
- 4 **Practical Costing: Khanna Pandey & Sharma**
- 5 **Cost Accounting: M.L. Agarwal**
- 6 **Cost Accounting: S.N. Maheshwari**

MAJOR-6: COMPANY LAW AND PRACTICE

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.

UNIT-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 Article of Association-Alteration of MOA and AOA- Certificate of Commencement of Business—Formation of Global Companies-Features -Legal Formalities.

UNIT-III: Company Administration: Managerial Personnel- Managerial Director Appointment, Powers Duties and Responsibilities-Whole Time Director- Independent Director- Auditors Appointment: Qualification, Duties and Responsibilities- Company Secretary: Qualification, Appointment, Rights, Liabilities and Removal.

UNIT-IV: Company Meeting: Meaning Types of Company Meeting- Importance- Requisites of A Valid Meeting- Notice -Quorum -Resolution -Voting -Proxy -Role of A Company Secretary in Convening the Meeting.

UNIT-V: Liquidation of Companies Meaning Modes of Liquidation- Consequence of Liquidation -Appointment of Official Liquidator- Duties and Responsibilities of Liquidator.

References:

1. Company Law and Secretarial Practice by N.D. Kapoor,
- 2 Company Law and Secretarial Practice by S.C. Kuchal
- 3 Elements of Corporate Law by S.N. Maheshwari
- 4 Corporate Administration by K. Venkataramana
- 5 Business Law for Management by Balachandran

QUESTION PAPER PATTERN FOR BOTH PROBLEM PAPER AND THEORY PAPER

PART-A

Answer any **FOUR** of the following, each question carries 5 marks $5*4=20$

1-----

2-----

3-----

4-----

5-----

6-----

PART-B

Answer any **THREE** of the following, each question carries 10 marks $10*3=30$ --

8-----

9-----

10-----

PART-C

Answer any **TWO** of the following, each question carries 15 marks $15*2=30$

11-----

12-----

13-----

Note: Problem paper to be given only in English version and theory paper to be given in both English and Kannada version

QUESTION PAPER PATTERN FOR BUSINESS MATHEMATICS

PART-A

**Answer any 10 of the following, each question carries 2 marks.
2*10=20**

1

- a) b) c) d)
e) f) g) h)
i) j) k) l)

PART-B

**Answer any FOUR of the following, each question carries 5 marks.
5*4=20**

2

3

4

5

6

7

PART-C

**Answer any FOUR of the following, each question carries 10 mark.
10*4=40**

8

9

10

11

12

13

