

  
**UNIVERSITY OF MYSORE**  
Estd. 1916

**Vishwavidyanilaya Karyasoudha**  
**Crawford Hall, Mysuru- 570 005**  
Dated: 23-07-2024

No.AC6/57/2024-25

**Notification**

**Sub:-** Syllabus and Scheme of Examinations of B.Com. (AEDP)(UG) programme from the Academic year 2024-25.

- Ref:-** 1. Decision of Board of Studies in Commerce (UG) meeting held on 07.06.2024.  
2. Decision of the Faculty of Commerce meeting held on 15.06.2024.  
3. Decision of the Academic Council meeting held on 28.06.2024.

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The Board of Studies in Commerce (UG) which met on 07.06.2024 has resolved to recommend and approved the Syllabus and scheme of Examinations of B.Com: Logistics – AEDP ; E-Commerce – AEDP ; BFSI – AEDP ; and Retail Operation – AEDP; Under Apprenticeship Embedded Degree programme with effect from the academic year 2024-25.

The Faculty of Commerce and Academic Council at their meetings held on 15.06.2024 and 28.06.2024 respectively has also approved the above said Syllabus and scheme of Examinations hence it is hereby notified.

The syllabus and scheme of Examinations pattern contents may be downloaded from the University website i.e., [www.uni-mysore.ac.in](http://www.uni-mysore.ac.in)

  
**Registrar**  
REGISTRAR  
University of Mysore  
MYSORE

**To;**

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.Com Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS in Commerce, Manasagangothri, Mysore.
4. The Dean, Faculty of Commerce, P G Center, Hemagangothri, Hassan.
5. The Director, Distance Education Programme, Moulya Bhavan, Manasagangothri, Mysuru.
6. The Director, PMEBS, Manasagangothri, Mysore.
7. Director, College Development Council, Manasagangothri, Mysore.
8. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
9. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
10. Office Copy.

UNIVERSITY OF MYSORE

B.COM.

FIRST SEMESTER & SECOND SEMESTER

COURSE STRUCTURE

&

SYLLABUS

2024-25

## B.COM COURSE STRUCTURE

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 8<sup>th</sup> week of the Semester and Continuous Assessment-2 (C2) shall be conducted during the 16<sup>th</sup> 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](http://www.mca.org)
2. IASB Conceptual Framework of Accounting – [www.ifrs.com](http://www.ifrs.com)
3. Ind AS – [www.mca.org](http://www.mca.org), [www.icai.org](http://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](http://www.labourbureau.org), [www.bse.org](http://www.bse.org), [www.nse.org](http://www.nse.org)

2. Madappa Sreedharao- Business Mathematics-

3. P.R, Vittal-Business Mathematics

4 V.K. Kapoor-Introductory 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](http://www.rbi.org),
2. [www.giftgujarat.in](http://www.giftgujarat.in),
3. Banking Regulation Act 1949.
4. Indian Bank's Association, [www.iba.org](http://www.iba.org)
5. Websites of Banks – [www.sbi.org](http://www.sbi.org), [www.hdfc.org](http://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](http://www.mca.org) IFRS 16 – Leases [www.ifrs.org](http://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](http://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**

7-----

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.  
 $2 \times 10 = 20$

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.  
 $5 \times 4 = 20$

2

3

4

5

6

7

### PART-C

Answer any FOUR of the following, each question carries 10 marks.  
 $10 \times 4 = 40$

8

9

10

11

12

13