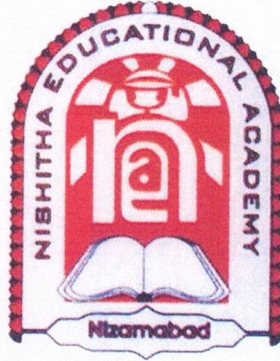
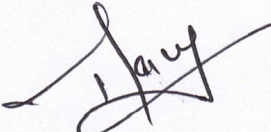


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B.Com (Finance) Syllabus (CBCS) (w.e.f. 2025-2026)




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B.Com. (Computer Applications) (CBCS) **FACULTY OF COMMERCE, NDC**

B.COM (FINANCE)
COURSE STRUCTURE w.e.f from 2025-2026

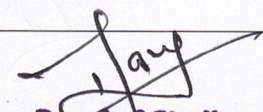
SNo	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER - I						
1.	AEC1	English (First Language)	4	4	3 Hrs	70U+30I
2.	SLS1	Second Language	4	4	3 Hrs	70U+30I
3.	MJR101	Principles of Accounting	5	5	3 Hrs	70U+30I
4.	MJR102	Business Organization & Management	5	5	3 Hrs	70U+30I
5.	MJR103	Indian Financial System	5	5	3 Hrs	70U+30I

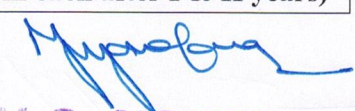
THPW: Theory Periods Per Week;
AEC: Ability Enhancement Course;
SEC: Skill Enhancement Course;
VAC: Value Added Course;
RMP: Research Methodology & Project Report;
T: Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam;
PR: Project Report; **IS:** Internship; **VV:** Viva-Voce Examination.

ESED: End Semester Exam Duration;
SLS: Second Language Skill;
MJR: Major Course;
MDC: Multi-Disciplinary Course;

SUMMARY OF CREDITS

SNo	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC: English Language	4	5	20
2	Second Language	4	5	20
3	SEC	4	2	8
4	MDC	1	4	4
5	VAC	2	3	6
6	RMP	1	4	4
7	MJR	16	5	80
	TOTAL	32		142
	Commerce	18		86
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	


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FACULTY OF COMMERCE, NDC

Paper MJR 101: PRINCIPLES OF ACCOUNTING

Paper Code: MJR 101

Max Marks: 70U+30I=100

THPW : 5, Credits : 5

ESED : 3 Hours

Course Objectives:

- To understand the accounting process.
- To classify and record various business transactions in the respective subsidiary books.
- To know the reasons for disagreement of cash book and bank pass book balances.
- To identify and rectify the accounting errors at various stages of accounting cycle.
- To prepare the final accounts of the sole trader.

Course Outcomes:

- Describe and understand the accounting principles and recording of business transactions in Journal.
- Prepare ledgers and subsidiary books.
- Prepare and analyze the bank reconciliation statement.
- Understand the way of rectification of errors in the books of accounts.
- Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations – Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

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UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.
(Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure.


Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(including problems)


Skill Based Assessment:

- Identify various subsidiary books maintained by any known small business.
- Prepare BRS for any small-scale business
- Identify the method of depreciation and rate of depreciation of any Five Companies from different sectors.

SUGGESTED READINGS:

- Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
- Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
- Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
- Accountancy-I: Tulasian, Tata McGraw Hill Co.
- Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas Publishing House
- Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
- Financial Accounting: Jawahar Lal, Himalaya Publishing House.
- Financial Accounting-I: Prof. Prashanta Athma, Himalaya Publishing House Pvt Ltd.


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Paper MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

Paper Code: MJR 102

Max Marks: 70U+30I=100

THPW : 5, Credits : 5

ESED : 3 Hours

Course Objectives:

- 1) To know the forms of business organization.
- 2) To understand the meaning and classification of joint stock companies.
- 3) To know the meaning and functions of management.
- 4) To study the importance of planning and organizing in a business organization.
- 5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

- 1) Describe and understand the forms of business organization.
- 2) Knows the forms of companies and important documents.
- 3) Equips with the application of Fayol's 14 principles of management.
- 4) Understand the benefits of planning and organizing in an organization.
- 5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

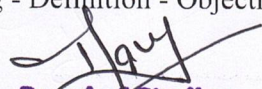
Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:


Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management .


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UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span - Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination- Techniques of Effective Coordination - Control - Meaning - Definition – Relationship between Planning and Control -Steps in Control -- Requirements for effective control.

Skill Based Assessment:

1. List out types of Industries
2. Give Example of Aids to Trade
3. List out a success story of reputed Sole Trader
4. Frame you own Partnership Deed of Selected business.
5. Take an example of any company or business find its Social Responsibility
6. Frame a Memorandum of Association, Articles of Association and its Prospectus for your own imaginary company.
7. Take an example of any company list our the different levels and their designation
8. Illustrate about types of plans taken in an organization.

SUGGESTED READINGS:

- 1) R K Sharma & Shashi K. Gupta : Business Organization & Management: Kalyani Publishers
- 2) Patrick Anthony: Business Organization& Management: Himalaya Publishing House
- 3) Dr. Manish Gupta, Business Organization & Management: PBP.
- 4) R. D. Agarwal: Organization & Management: McGraw Hill.
- 5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
- 6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
- 7) M.C. Shukla: Business Organization & Management: S. Chand,
- 8) D.S. Vittal: Business Organization and Management: S. Chand
- 9) V.S.P. Rao:Organizational Behavior Text & Cases: Himalaya Publishing House
- 10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
- 11) Niranjan Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers
- 12) Y Sridhar : Business Organisation and Management : S Publishers.
- 13) Prof. A. Patrick, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 14) Sherlekar & Khuspat Jain: Business Organization& Management: Himalaya Publishing House
- 15) R K Chopra: Office Organization& Management: Himalaya Publishing House
- 16) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
- 17) Principles of Management: RK Sharma: Kalyani Publishers

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MJR 103 : INDIAN FINANCIAL SYSTEM

Paper Code: MJR 103

Max Marks: 70U+30I=100

THPW : 5(3T+4P), Credits : 5

ESED : 3 Hours

Course Objectives:

- 1) To know the components of Indian Financial System.
- 2) To understand the meaning and differences of financial and non-financial institutions.
- 3) To enhance the knowledge of capital market, money market, and commodity market.
- 4) To familiarize with common and innovative financial products offered in different markets.
- 5) To study and differentiate the fund and fee based financial services offered in the market.

Course Outcomes:

- 1) Describe and understand the components of Indian Financial System.
- 2) Equip with the knowledge of financial and non-financial institutions and its functions.
- 3) Familiar with functions and operations of capital, money and commodity markets.
- 4) Understand the features of common and innovative financial instruments.
- 5) Comprehensive knowledge on fund and fee-based services.

UNIT-I: INTRODUCTION:

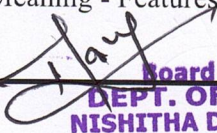
Financial System: Meaning – Functions – Components – Flow of Funds Matrix - Role of Financial System in Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System (Theory).

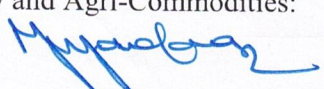
UNIT-II: FINANCIAL INSTITUTIONS:

Meaning - Features – Types - Role of Financial Institutions in the Financial System - Banking and Non-Banking Financial Institutions – Types – Objectives - Functions – Products – Operations - Regulations (Theory)

UNIT-III: FINANCIAL MARKETS:

Meaning – Types: Capital Markets: Primary and Secondary - Money Markets: Bill Market – Commercial Bills Market – Acceptance Market – Call Money Market – Notice Money Market – Term Money Market – Commodities Market: Bullion Market, Base Metals, Energy and Agri-Commodities: Meaning - Features – Functions – Types – Participants (Theory)


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UNIT-IV: FINANCIAL PRODUCTS:

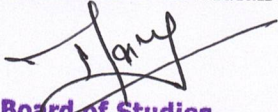
Meaning – Types: Securities (Stocks, Bonds, Mutual Funds) – Derivatives (Forwards, Futures, Options and Swaps) Commodities – Currencies – Exchange Traded Funds – Real Estate Investment Trust Funds – Infrastructure Investment Trust Funds – Private Equity – Venture Capital – P2P Lending – Crowd Funding (Theory)

UNIT-V: FINANCIAL SERVICES:

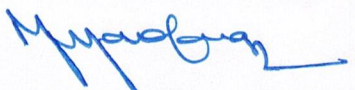
Meaning - Types of Financial Services – Fund Based Services: Leasing – Hire Purchase – Factoring – Forfeiting – Mutual Funds – Bill Discounting – Credit Financing – Housing Finance. Fee Based Services: Issue Management Services – Loan Syndication – Corporate Counseling - Credit Rating Services (Theory)

SUGGESTED READINGS:

1. Bharti V. Pathak, Indian Financial System, Pearson India.
2. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
3. Gurusamy, Financial Services and Markets, Thomson.
4. L. M. Bhole, Financial Institutions and Markets, Tata Mc-Graw-Hill Publishing.
5. M. Y. Khan, Indian Financial System, Tata Mc-Graw-Hill Publishing.
6. Madura, Financial Institutions and Markets, Thomson.
7. Pathak, Financial Markets and Services, Pearson India.
8. R. M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House.
9. Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press.
10. Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta, Financial Institutions & Markets, Kalyani Publishers.
11. S K Gupta & Dr Neeti Gupta: Indian Financial System: Kalyani Publishers.
12. Indian Financial System: Dr. K. Naveen Kumar: Vedashree Publishers
13. Indian Financial System: Prof.G.Naresh Reddy,Prof.K Rajender: Professional Books Publisher
14. Indian Financial System (As per OU 2024 Syllabus): Dr.Prof. Kamatam Srinivas: Himalaya Publishing House
15. Corporate Finance & Indian Financial System: Dr.O.C.Rana & Dr.Hema Raj: Himalaya Publishing House


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