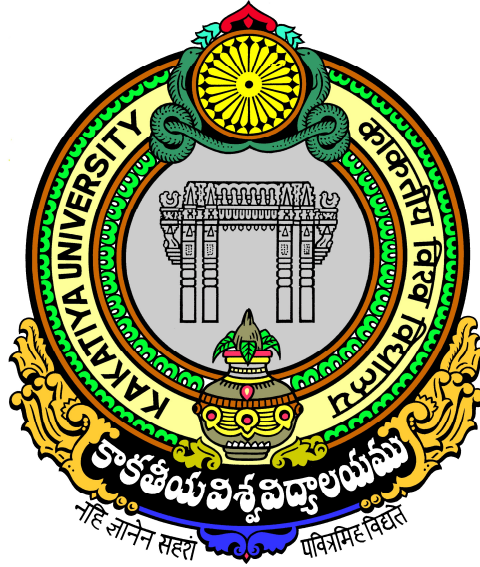


(Applicable to the batch of students admitted in the Academic Year 2025-2026 onwards)  
B.Com.(Finance) (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT , KU

# **B.Com. (FINANCE)**

## **Syllabus (CBCS)**

# **SEMESTER – II**



**FACULTY OF COMMERCE & BUSINESS MANAGEMENT**  
**Kakatiya University**  
**Warangal - 506 009 T.S.**

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(Applicable to the batch of students admitted in the Academic Year 2025-2026 onwards)  
B.Com. (Finance) (CBCS) FACULTY OF COMMERCE & BUSINESS MANAGEMENT, KU

**B.COM (Finance)**  
**CBCS COURSE STRUCTURE**

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs</i>	<i>Marks</i>
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		<b>SEMESTER – II</b>				
1.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS2	Second Language	5	5	3 hrs	80U+20I
3.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
4.	MJR202	Business Laws	5	5	3 hrs	80U+20I
5.	MJR203	Fundamentals of Financial Management	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>25</b>	<b>25</b>		

**Paper MJR 201: FINANCIAL ACCOUNTING-II**

PAPER CODE: MJR 201

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

**Objective:** To acquire Accounting knowledge of bills of exchange and other business accounting methods.

**Course Objectives:**

1. Understand accounting treatment for bills of exchange, consignment accounts, and joint ventures
2. Develop skills in accounting for incomplete records and single entry system
3. Familiarize with accounting for non-profit organizations
4. Apply accounting principles and standards to various business transactions
5. Analyze and interpret financial statements for different types of organizations

**Course Outcomes:**

1. Prepare accounting records for bills of exchange, consignment accounts, and joint ventures
2. Convert incomplete records to double-entry system and prepare financial statements
3. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
4. Apply accounting standards and principles to various business transactions and events
5. Analyze and interpret financial statements for informed decision-making

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate – Endorsement of bills - Accommodation bills (Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment - Meaning - Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock (Focusing on proportionate non-recurring expenses) - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)



**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Prof. Prashanta Athma: Financial Accounting -1: Himalaya Publishing House Pvt Ltd.
5. Prof. K. Krishna Chaitanya: Financial Accounting -II: Kalyani Publishers-2025.
6. Financial Accounting- II: S.P. Jain & K.L Narang, Kalyani publishers. 2<sup>nd</sup> Revised Edition-2017
7. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
8. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers-2024
11. Financial Accounting -II: Prof. Kamatam. Srinivas, S. Publications-2025.
12. Financial Accounting-II: Mrs. K.Archana, P.Subhashini, SV Publication. First Edition-2025
13. Financial Accounting-II: Dr Yogeshwaran, E.V. Chandramohan Sastry, Professional books Publishers. New edition-2025, Year of Publication-2018
14. Financial Accounting-II: Prof Prabhu Sahai, Mary Vinaya Sheela and Others, DL Publishers and Distributors-2025.
15. Financial Accounting-II: Dr K Naveen Kumar and Dr D SreeRam Vedashree Publishers-2025.
16. Financial Accounting-II: Kamala Devi, Rachana Sharma and Others, Vedashree Publishers-2025.

			
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**Paper MJR 202: BUSINESS LAWS**

PAPER CODE: MJR 202

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

**Course Objectives:**

1. Understand the fundamentals principals and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

**Course Outcomes:**

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

**UNIT-I: INDIAN CONTRACT ACT, 1872:**


Agreement and Contract : Definition - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Consent: Competency to contract Free Consent (Coercion, Undue influence, Fraud, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Void (Restraint of Trade, Legal Proceedings) – Discharge and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Introduction) – Overview of Contract Indemnity and Contract Guarantee.

**UNIT-II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:**

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Transfer of Property – Rights of Unpaid Seller: Definition of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfair Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authority (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monitory Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

**UNIT-III: INTELLECTUAL PROPERTY RIGHTS (IPRS):**

Trade Marks: Definition – Functions – Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents –patentable and non-patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).



**UNIT-IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:**


Directors: Qualification - Disqualification - Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities - Loans and Directors - Independent Director (Brief Note) - Corporate Governance: Meaning - Need and Key Principles- Corporate Social Responsibility (CSR) - Provisions of Section 135 of the Companies Act, 2013 Applicability - Composition of CSR Committee - Mandatory 2% Spending and Treatment of unspent amount - Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) - Resolutions (Ordinary, Special) - Kinds of Meetings - Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Frequency and Rules).

**UNIT-V: CORPORATE INSOLVENCY AND WINDING UP:**

Winding up under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) - Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code - 2016: Objective and Applicability - The Process - Overview of the Corporate Insolvency Resolution Process (CIRP) - Key Functionaries: National Company Law Tribunal (NCLT) - Committee of Creditors (CoC) - Insolvency Professional (IP) - Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority).

**SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. - HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws - Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Business Law: V K Sareen, Kalyani Publishers. 1<sup>st</sup> Edition-2020
- 6) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 7) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 8) Business Law - Dr. Indrakanti Sekhar & Ms. Tulja Bhavani, SIA Publishing & Distributors Pvt. Ltd.
- 9) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 10) Corporate Law: PPS Gogna, S Chand.
- 11) Business Law: D.S. Vital, S Chand
- 12) Company Law: Bagriyal AK, Vikas Publishing House.
- 13) Business Law: B.K. Hussain, S. Gopal Rao, Professional books Publishers, Edition-2024, Year of Publication - 2020.
- 14) Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication. First Edition-2025
- 15) Business Laws: S.P. Neehalika Bavya: S. Publishers.
- 16) Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.
- 17) Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.

			
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**MJR203: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

PAPER CODE: MJR 203

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

**Learning Objectives:**

- 1) To provide the knowledge of goals of financial management and time value of money.
- 2) To understand the need and application of capital budgeting decisions.
- 3) To gain the knowledge of methods of estimation of working capital requirements.
- 4) To know the importance and uses of financing decisions.
- 5) To educate the relevance and irrelevance of dividend decisions.

**Learning Outcomes:**

- 1) Acquire the knowledge of goals of FM and application of time value of money.
- 2) Evaluate the performance and ranking of investment projects / proposals.
- 3) Impart of skill of estimation of working capital requirements of a company.
- 4) Equipped with the knowledge of selection of right source of financing.
- 5) Judge the application of relevance / irrelevance of dividend decisions in the present scenario.

**UNIT-I: INTRODUCTION:**

Financial Management: Meaning - Functions - Need - Scope - Goals: Profit Maximization - Wealth Maximization - Organization of Finance Function - Finance and Related Disciplines - Financial Planning: Meaning - Types - Estimation of Financial Requirements - Time Value of Money: Present Value - Future Value (Simple Problems)

**UNIT-II: CAPITAL BUDGETING DECISION:**

Capital Budgeting: Meaning - Nature - Importance - Process - Kinds of Capital Budgeting Decisions - Methods: Traditional / Non-discounting Methods: Payback Period - Accounting Rate of Return - Discounting Methods: Net Present Value - Internal Rate of Return - Profitability Index (Simple Problems).

**UNIT-III: WORKING CAPITAL DECISION:**

Working Capital: Meaning - Kinds - Importance - Objectives - Excess / Inadequate Working Capital - Factors Determining Working Capital - Operating Cycle - Estimation of Working Capital Requirements: Sales Method - Regression Analysis Method - Operating Cycle Method (Simple Problems)



**UNIT-IV: FINANCING DECISION:**

Sources of Finance - Cost of Capital: Specific and Weighted Average Cost of Capital - Capital Structure: Determinants of Capital Structure - Theories of Capital Structure: NI - NOI - Traditional - MM Approach - Leverages: Meaning - Types - Operating Leverage - Financial Leverage - Combined Leverage - EBIT and EPS Analysis (Simple Problems)

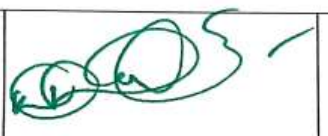
**UNIT-V: DIVIDEND DECISION:**

Dividend: Meaning - Types - Dividend Vs. Profit Retention Decision - Dividend Policies - Factors influencing Dividend Policy - Dividend Theories: Walter's Model - Gordon's Model - MM Approach (Simple Problems)

**SUGGESTED READINGS:**

- 1) Bhalla V. K., Financial Management, S. Chand & Company.
- 2) Eugene F. Brigham & Michael C. Ehrhardt, Financial Management: Theory and Practice, Cengage India.
- 3) IM Pandey, Financial Management, Vikas Publication.
- 4) Shashi K. Gupta and R.K. Sharma, Financial Management, Kalyani Publishers.1<sup>st</sup> Edition, 2023.
- 5) SK Gupta, Financial Management, Kalyani Publishers, 10th Revised Edition, 2017.
- 6) James C. Van Horne, Financial Management and Policy, PHI.
- 7) Khan and Jain, Financial Management, TMH.
- 8) Prasanna Chandra, Fundamentals of Financial Management, TMH.
- 9) Richard A. Brealey et.al, Principles of Corporate Finance, McGraw Hill.
- 10) S. N. Maheswari, Financial Management: Principles and Practices, Sultan Chand.
- 11) Sudarshan Reddy G., Financial Management, HPH.
- 12) Prof. G. Naresh Reddy & Prof. K. Rajender: Fundamentals of Financial Management: Professional Books Publisher. Edition -2025, Year of Publication - 2024.
- 13) Dr Uma Bakshi and others, Financial Management, DL Publishers and Distributors- 2025.
- 14) Prof A Patrick and Dr K Naveen Kumar, Fundamentals of Financial Management, Veda shree Publishers-2025.

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