

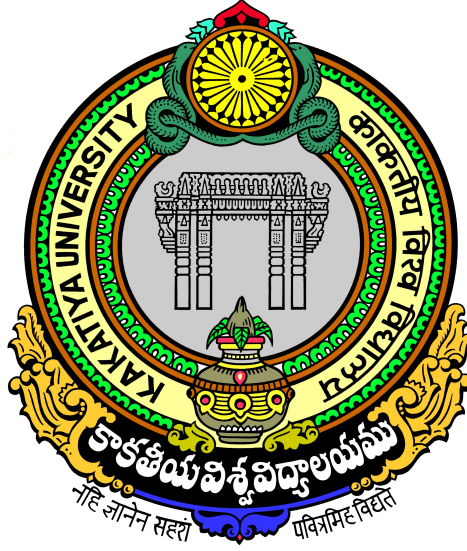
(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)
B.Com.(Finance) (CBCS)

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, KU

B.Com. (Finance)

Syllabus (CBCS)

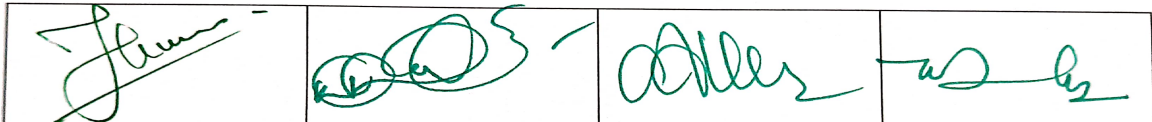
(w.e.f. 2025-2026)



FACULTY OF COMMERCE & BUSINESS MANAGEMENT

Kakatiya University

Warangal - 506 009 T.S.



(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

w.e.f. 2025-26 onwards

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER - I				
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
4.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	MJR103	Indian Financial System	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - II				
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SLS2	Second Language	5	5	3 hrs	80U+20I
8.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
9.	MJR202	Business Laws	5	5	3 hrs	80U+20I
10.	MJR203	Fundamentals of Financial Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
15.	MJR303	Security Analysis	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - IV				
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	SLS4	Second Language	5	5	3 hrs	80U+20I
18.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
20.	MJR403	Portfolio Management	5	5	3 hrs	80U+20I
		Total	25	25		

			
---	---	--	---

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

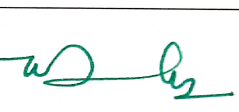
B.Com.(Finance) (CBCS)

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, KU

		SEMESTER – V	HPW	Credits	Exam Hrs	Marks
21.	MJR501	a) Personal Finance/ b) Block-chain Technology/ c) International Finance	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics and Corporate Governance / b) Auditing / c) Financial Statements Analysis	5	5	3hrs	80U+20I
23.	MDC503 (Offered to other students)	a) Introduction Accounting b) Principles of Management	4	4	3 hrs	80U=20I
24	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
25	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	21	21		
		SEMESTER – VI				
27	MJR601	a) Financial Derivatives / b) Behavioral Finance / c) Data Mining and Business Intelligence	5	5	3 hrs	80U+20I
28.	MJR602	a) Theory and Practice of GST b) Fin-tech Services/ c) Financial Analytics /	5 (3T+4P)	5	3 hrs	50T+35P+ 15I/ 80U+20I
29.	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25R+15IS+10 VV
30.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
31	SEC4	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32.	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	21	21		
		GRAND TOTAL	142	142		

THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: Second Language Skill; SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinary Course; T: Theory; P: Practical; I: Internal Exam U: University Exam; RMP: Research Methodology & Project Report; PR: Project Report; IS: Internship; VV: Viva-Voce Examination.

Note: If a student opts for "a" in SEC in V Semester, the student has to opt for "a" only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.

			
---	---	--	---

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

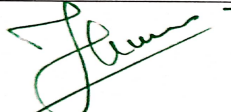
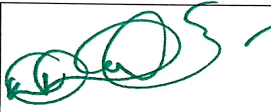
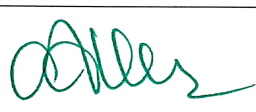
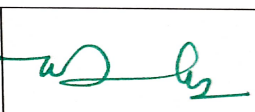
SUMMARY OF CREDITS

Sl. No.	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	VAC	2	3	6
5	MDC	1	4	4
6	RMP	1	4	4
7	MJR	16	5	80
	TOTAL	32		142
	Commerce	18	Commerce	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)	

			
---	---	--	---

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

SEMESTER – I

			
---	---	--	---

MJR 101: FINANCIAL ACCOUNTING – I

PAPER CODE: MJR101
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
ESED: 3 hrs

Course Objectives:

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

Course Outcomes:

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

UNIT-I:ACCOUNTINGPROCESS:

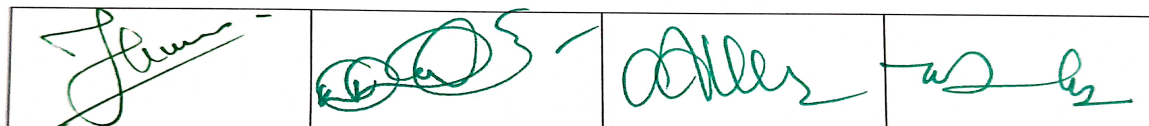
Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB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

UNIT-II:SUBSIDIARYBOOKS AND RECTIFICATION OF ERRORS:

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)
Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)

UNIT-III:BANKRECONCILIATIONSTATEMENT:

Meaning-Need-Reasons for differences between Cash Book and Pass Book balances – Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)



UNIT-IV:DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): 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 and Sum of the Units Method (Including Problems)

UNIT-V:FINALACCOUNTS OF SOLE TRADER:

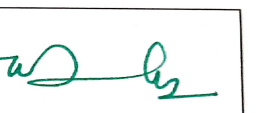
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

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

SUGGESTEDREADINGS:

- 1) HaneefandMukherjee: Accountancy-I:TataMcGrawHill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P.Jain&K. L.Narang:Accountancy-I:KalyaniPublishers.
- 4) Tulasian: Accountancy–I:Tata McGrawHillCompany.
- 5) T. S. Grewal:IntroductiontoAccountancy:S. ChandandCompany.
- 6) Prof. PrashantaAthma: Financial Accounting -I: Himalaya Publishing HousePvt Ltd.
- 7) S. N. Maheshwari& V. L. Maheswari:AdvancedAccountancy-I:Vikas Publishing House.
- 8) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- 9) JawaharLal: Financial Accounting: Himalaya Publishing House.
- 10) KamatamSrinivas: Financial Accounting –I : S Publishers.
- 11) Kamala Devi, DrPadmalatha, RachanaSharma : Financial Accounting-I : Professional Books Publisher.
- 12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

--:-

			
---	---	--	---

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
ESED: 3 hrs

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:

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.

			
---	---	--	---

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.

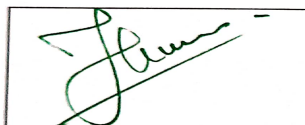
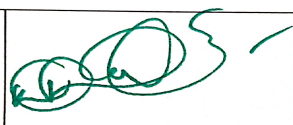
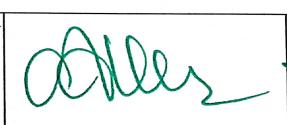
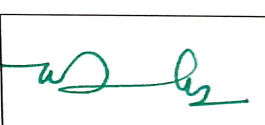
UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

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.

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) Dr. R. Sushama, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 12) Dr. R. Sridhar : Business Organisation and Management : S Publishers.
- 13) Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
- 14) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 15) RS Gupta & BD Sharma: Principles and Practice of Management: Kalyani Publishers
- 16) RK Sharma: Principles of Management: Kalyani Publishers
- 17) Mrs. Vinaya Chaturvedi, Ms. Ankita Nagra, Mrs. R. Anuradha & Ms. B. S. Sai Leena: Business Organization & Management: Professional Books Publishers

-:-

			
---	---	--	---

MJR 103: INDIAN FINANCIAL SYSTEM

PAPER CODE MJR103
THPW: 5; Credits: 5

Max. Marks: 80U + 20I = 100
ESED: 3 hrs

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:


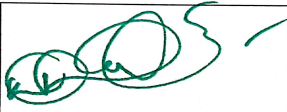
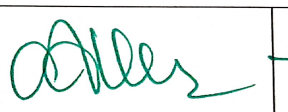
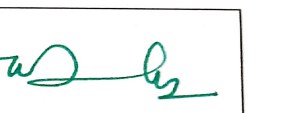
Financial System: Meaning – Functions – Components – Flow of Funds Matrix - Role of Financial System in Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System (Theory).

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)

			
---	---	--	---

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 – Forfaiting – 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

--:-

			
---	---	--	---

Annexure – I (Credits)
Proposed CBCS Structure from 2025-26 for Under Graduate Courses

Courses		Papers	Total Credits	Credits for each paper / Semester						Credits for each paper / Semester						Credits for each paper / Semester					
				BA						B.Com.						B.Sc.					
				I	II	III	IV	V	VI	I	II	III	IV	V	VI	I	II	III	IV	V	VI
Core Courses DSC	Major-1	6	30	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	Major -2	6	30	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	Minor-1	4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
MIL/AEC (First Language)	English	4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
Second Language (Telugu, Hindi, Urdu, etc.)		4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
Multi- Disciplinary Course	MDC 1	1	4	-	-	-	-	4	-	-	-	-	-	4	-	-	-	-	-	4	-
Sec 1, 2		2	4					2	2					2	2					2	2
Sec 3, 4		2	4					2	2					2	2					2	2
Value added course (VAC)	VAC 1, 2	2	6	-	-	-	-	3	3	-	-	-	-	3	3	-	-	-	-	3	3
Internships	Internship / Project	1	4	-	-	-	-	-	4	-	-	-	-	-	4	-	-	-	-	-	4
Total Credits in each semester			142	25	25	25	25	21	21	25	25	25	25	21	21	25	25	25	25	21	21
Total Credits in UG				142						142						142					
Credits under Non-CGPA (Community engagement and service)		NSS /NCC /sports / Extra curricular	6	Upto 6 (2 in each year)						Upto 6 (2 in each year)						Upto 6 (2 in each year)					
		IKS	4	Upto 4 (2 in each, after I & II years)						Upto 4 (2 in each, after I & II years)						Upto 4 (2 in each, after I & II years)					

