

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

B.Com.(General)

Syllabus (CBCS)

(w.e.f. 2025–2026)

Semesters – I to IV



**FACULTY OF COMMERCE
TELANGANA UNIVERSITY
NIZAMABAD - 503 322
TELANGANA.**

2025

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FACULTY OF COMMERCE,TU

B.COM (General)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

<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)
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	Business Economics	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	Banking and Financial Services	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	Auditing	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	Income Tax	5	5	3 hrs	80U+20I
Total			25	25		
SEMESTER – V						
21.	MJR501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
23.	MDC503 (Offered to other Students)	a) Introduction to 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

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B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	2	2	2 hrs	40U+10I
		Total	21	21		
		SEMESTER – VI				
27	MJR601	a) Management Accounting/ b) Financial Control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
28	MJR602	a) Theory and Practice of GST/ b) International Auditing/ c) Financial Decision Making	3T+4P 5	5	3 hrs	^{50T+35P+ 15I} 80U+20I 80U+20I
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15I S+10VV
30	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31	SEC4 (Dept. specified)	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.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	5	20
2	SL (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	Total	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)	

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B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

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: 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 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: BANK RECONCILIATION STATEMENT:

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)

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FACULTY OF COMMERCE, TU

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: FINAL ACCOUNTS 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)

SUGGESTED READINGS:

- 1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 4) Tulasian: Accountancy-I: Tata McGraw Hill Company.
- 5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
- 6) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 7) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- 8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 9) Kamatam Srinivas: Financial Accounting –I : S Publishers.
- 10) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
- 11) Prof.Prashanta Athma: Financial Accounting -1: Himalaya Publishing House Pvt Ltd.
- 12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

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FACULTY OF COMMERCE, TU

SEMESTER - I

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

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.

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B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

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) 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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B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

SEMESTER - I

Paper MJR 103: BUSINESS ECONOMICS

PAPER CODE: MJR103
THPW: 5; Credits: 5

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

***Objective:** To acquire knowledge for application of economic principles and tools in business practices.*

Course Objectives:

1. To provide foundational knowledge of business economics and its scope in decision-making.
2. To analyze demand concepts and various types of elasticity for market understanding.
3. To explain the laws of supply, consumer surplus, and consumer behavior theories.
4. To understand the principles of production and cost, and apply them to business decisions.
5. To introduce revenue analysis and break-even concepts for effective managerial planning.

Course Outcomes:

1. Define the nature and scope of business economics, distinguishing micro and macro aspects.
2. Analyze demand functions and apply elasticity concepts in economic decisions.
3. Interpret supply dynamics and consumer behavior through utility and indifference curve approaches.
4. Evaluate production functions, returns to scale, and assess cost-efficiency in production.
5. Demonstrate understanding of cost and revenue behavior, and apply break-even analysis in business contexts.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

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B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves—relationship between total marginal and average revenues -Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: Dr. Ramakrishna Bandaru, Tata Publications
7. Business Economics: P. N. Chopra, Kalyani Publishers
8. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
9. Managerial Economics: Varshney and Maheswari, Sultan Chand
10. Business Economics: P. K. Mehta, Tax Mann Publication.
11. Business Economics: P. N. Chopra & Seema Ghosh, Kalyani Publishers.
12. Business Economics : Dr Jyothi Mehra,Dr Vinaya Chaturvedi : Professional Books Publisher
13. Business economics : Dr Shabina Shareef , Vedashree Publishers
14. S.K.Misra & V.K.Puri: Economic Environment of Business: Himalaya Publishing House
15. K.M.Pandey: Economics for Managerial Decisions: Himalaya Publishing House

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FACULTY OF COMMERCE, TU

SEMESTER - II

Paper MJR 201: FINANCIAL ACCOUNTING-II

PAPER CODE: MJR 201

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

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)

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FACULTY OF COMMERCE, TU

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 -I: 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. 2nd 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 -I: 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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FACULTY OF COMMERCE, TU

SEMESTER - II

Paper MJR 202: BUSINESS LAWS

PAPER CODE: MJR 202

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: *To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.*

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 : Defination - 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, Fraude, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Voide (Restraint of Trade, Legal Proceedings) – Dischange and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Indtrduction) – Overview of Contract Indemnity and Contract Gurantee.

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 Trancefer of Property – Rights of Unpaid Seller: Defination 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 – Unfaire Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authorioty (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.

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B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

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 – Indipendednt Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 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 (Freequency 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. 1st 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: Bagrial 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.

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

B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

SEMESTER - II

Paper MJR 203: BANKING AND FINANCIAL SERVICES

PAPER CODE: MJR 203

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: *To familiarize with Fund-based and Non-fund-based Financial Services.*

Course Objectives:

1. *Understand the functions and trends in commercial banking*
2. *Familiarize with banker-customer relationship and negotiable instruments*
3. *Learn about financial services, including merchant banking and venture capital*
4. *Understand leasing, discounting, factoring, and forfeiting*
5. *Analyze the role of financial services in the economy*

Course Outcomes:

1. *Explain the functions and trends in commercial banking, including e-banking and mobile banking*
2. *Apply knowledge of banker-customer relationship and negotiable instruments to banking practices*
3. *Evaluate the role of financial services, including merchant banking and venture capital, in facilitating economic growth*
4. *Analyze the different types of financial services, including leasing, discounting, factoring, and forfeiting*
5. *Understand the regulatory framework and challenges facing the financial service sector*

UNIT-I: INTRODUCTION:

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives - Functions - Monetary Policy - Brief description on various types of banks - District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector -Present Scenario

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

B.Com. (General) (CBCS)

FACULTY OF COMMERCE, TU

UNIT-V: FINANCIAL SERVICES:

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India -Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting -Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Banking and Financial Services: Dr. Nazia Sultana & Dr. G. Saritha: S Publishers.
9. Financial Services: T. Siddaiah, Pearson Education.
10. Financial Institutions and Markets: Dr. B. Sandhya Rani & B. Rahul: NHB Publications, New Delhi.
11. Banking and Financial Services: Jagroop Singh, Kalyani Publishers. 1st Edition-2020
12. Banking and Financial Services: Dr. J. Jeyanthi, Dr, G Nagalaxmi, Professional Books Publishers. Edition-2025, Year of publication-2024
13. Banking and Financial Services: MR. V. Surendar Rao, S.V. Publications. First Edition-2025
14. Banking and Financial Services: DL Publishers and Distributors-2025.
15. Banking and Financial Services: Prof A Patrick and Dr K Naveen Kumar, Vedashree Publishers-2025.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - III

Paper MJR 301: ADVANCED ACCOUNTING

PAPER CODE: MJR 301

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives:

1. Understand partnership accounting for operational changes and ownership transitions
2. Apply accounting procedures for dissolution, insolvency, and corporate conversion of firms
3. Analyze corporate equity and debt structure including shares and debentures
4. Prepare company final accounts as per statutory requirements
5. Apply valuation techniques for goodwill and shares

Course Outcomes:

1. Record partnership transactions including admission, retirement, death, and adjustments of capital
2. Prepare accounts for dissolution of firms, including insolvency and piecemeal distribution using Garner vs. Murray rule
3. Account for issue, forfeiture, and re-issue of shares and debentures per Companies Act, 2013
4. Prepare Company Final Accounts with Schedule III compliance and allocate profits prior to incorporation
5. Compute goodwill and share values using Average Profits, Super Profits, Capitalization, Net Assets, and Yield methods

UNIT - I: PARTNERSHIP ACCOUNTS - I (OPERATIONAL & OWNERSHIP TRANSITIONS):

Foundations of Partnership: Meaning, Legal Framework of the Indian Partnership Act, 1932; Essential clauses and significance of a Partnership Deed; Maintenance of Capital Accounts — Fixed Capital Method vs. Fluctuating Capital Method; Accounting for Interest on Capital, Interest on Drawings, Salaries, and Commission to partners.

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio; Treatment of Goodwill (Premium Method, Revaluation Method, and Memorandum Revaluation Method); Valuation and accounting treatment of accumulated profits, unrecorded assets, reserves, and revaluation of assets and liabilities; Adjustment of Partner Capitals based on new ratios.

Retirement and Death of a Partner: Calculation of New Profit Sharing Ratio and Gaining Ratio; Revaluation of assets/liabilities and treatment of goodwill upon retirement; Accounting treatment for the transfer of a retiring partner's balance to a Loan Account; Accounting for the Death of a Partner: Computation of a deceased partner's share of profit up to the date of dissolution (Excluding Joint Life Policy calculations) (*Theory and Numericals*).

UNIT - II: PARTNERSHIP ACCOUNTS - II (DISSOLUTION, INSOLVENCY & CORPORATE CONVERSION):

Dissolution of Partnership Firms: Meaning and Legal distinction between the dissolution of a partnership and the dissolution of a firm; Statutory provisions for the settlement of accounts upon dissolution (Section 48 of the Indian Partnership Act); Preparation of Realisation Account, Partner's Loan Account, Partner's Capital Accounts, and Cash/Bank Account.

Insolvency of Partners: Advanced application of the **Garner vs. Murray rule** (Distribution of capital deficiency caused by insolvency among solvent partners); Accounting treatment excluding the case of insolvency of all partners simultaneously.

Piecemeal Distribution & Corporate Sale: Piecemeal distribution of cash assets to partners during gradual liquidation (Maximum Loss Method and Surplus Capital Method); Conversion and sale of an ongoing partnership firm to a Limited Joint Stock Company — Computation of Purchase Consideration and final closing books of accounts of the firm (*Theory and Numericals*).

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

UNIT - III: CORPORATE EQUITY, DEBT ARCHITECTURE & SHARE CAPITAL LOGISTICS

Issue of Shares: Overview of the Share Capital structure of corporate entities; Accounting mechanics for the issue of equity and preference shares at Par and Premium; Strict compliance with Section 52 of the Companies Act, 2013 regarding the statutory utilization of the Securities Premium Account; Pro-rata allotment mechanics, handling of calls-in-arrears and calls-in-advance.

Forfeiture & Capital Optimization: Accounting for the Forfeiture of shares and the Re-issue of forfeited shares under varied conditions; Deletion of discount issuances as per Section 53.

Debentures & Capital Reserve Allocations: Issue of Debentures — Accounting entries for the issue of debentures with explicit conditions of redemption (at par, premium); Underwriting of Shares and Debentures: Statutory provisions, determining underwriters' absolute and contingent liabilities (Gross, Net, and Marked applications); Bonus Shares: Meaning, Purpose, SEBI Guidelines for bonus issues, sources of capitalization, and accounting entry design (*Theory and Numericals*).

UNIT - IV: COMPANY FINAL ACCOUNTS & PRE-INCORPORATION RESTRUCTURING:

Company Final Accounts Framework: Structure and statutory mandates of the **Companies Act, 2013**; Thorough analysis and application of **Schedule III (Division I)**; General instructions, formats, and structural protocols for the presentation of the Corporate Balance Sheet (Part-I) and the Statement of Profit and Loss (Part-II).

Corporate Financial Reporting: Preparation of standard corporate Final Accounts including comprehensive modern adjustments (Current Corporate Tax provisions, Transfer to statutory Reserves, Managerial Remuneration adjustments, and Dividend Distribution constraints).

Profits Prior to Incorporation: Conceptual understanding of pre-incorporation and post-incorporation trading horizons; Principles governing the allocation of income and expenses between pre- and post-incorporation phases using Time Basis, Turnover Basis, and Specific Weighted Allocation methods; Accounting treatment and balance sheet presentation of pre-incorporation profits/losses (*Theory and Numericals*).

UNIT - V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Meaning, features, and corporate/regulatory circumstances necessitating the valuation of goodwill; Comprehensive methods of calculation: Average Profits Method (Simple and Weighted), Super Profits Method, and Capitalization Methods (Capitalization of Average Profits vs. Capitalization of Super Profits).

Valuation of Shares: Fundamental corporate needs for share pricing and asset valuation; Analytical methods of share valuation: Net Assets Method (Intrinsic Value factoring revalued assets), Yield Basis Method (Earning Capacity and Dividend Yield), and Fair Value Method; Interpreting valuation discrepancies between asset-backed and earning-backed assessment models (*Theory and Numericals*).

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accounting: S.P. Jain & Narang, Kalyani Publishers, Reprinted 2025.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accounting: Prof. Kamatam Srinivas, S Publishers, .
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Advanced Accountancy: Arulanandam; Himalaya.
9. Advanced Accountancy–II: S.P. Jain & K.L Narang, Kalyani Publishers.
10. Advanced Accounting: Sumera Anwar, B. Sunitha, Y.Venkat Reddy SV Publications, First Edition.
11. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
12. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
13. Advanced Accountancy: BM Agarwal and MP Gupta, Sultan Chand and Son's Volume -1&2, New Delhi

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - III

Paper MJR 302: BUSINESS STATISTICS -I

PAPER CODE: MJR 302

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives

1. To introduce the fundamental concepts, scope, importance, and limitations of statistics in business and economic decision-making.
2. To develop students' ability to collect, classify, tabulate, and present data using appropriate statistical tools and graphical techniques.
3. To impart knowledge and computational skills related to measures of central tendency for different types of data series.
4. To enable students to measure and analyze dispersion, variability, and the shape of distribution using statistical methods.
5. To familiarize students with the concept, construction, and applications of index numbers in economic and business analysis.

Course Outcomes

CO1: Understand and explain the fundamental concepts of statistics, including data collection methods, classification, tabulation, and presentation techniques.

CO2: Present and interpret data using diagrams, graphs, and frequency distributions for meaningful analysis.

CO3: Compute and interpret various measures of central tendency such as mean, median, mode, and other averages for different data series.

CO4: Analyze data using measures of dispersion, coefficient of variation, skewness, and kurtosis to understand variability and distribution patterns.

CO5: Construct and evaluate index numbers using different methods and apply them in business and economic decision-making.

UNIT I: INTRODUCTION, DATA ORGANIZATION AND PRESENTATION:

Meaning and scope of statistics. Importance and limitations of statistics in business and commerce; Statistical investigation: Planning of a statistical enquiry. Sources of data – primary and secondary data. Methods of collecting data. Census and sampling methods. Errors in statistical investigation and approximation; Organization of data: Classification and tabulation of data. Frequency distribution and grouped frequency tables; Diagrammatic and graphical presentation of data: Bar diagrams, component bar diagrams, pie diagrams and line graphs. Histograms, frequency polygon and frequency curve. Interpretation of statistical diagrams and graphs.

UNIT II: MEASURES OF CENTRAL TENDENCY:

Definition and types of data: Individual series, discrete series and continuous series; Meaning and importance of measures of central tendency; Arithmetic Mean – computation for individual, discrete and continuous series. Combined mean, Weighted Mean; Geometric Mean and Harmonic Mean – meaning, computation and applications.

Partition values – Median, Quartiles, Deciles and Percentiles, and Mode – calculation for different series and graphical location; Comparison of averages – advantages and limitations of different measures of central tendency.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

UNIT III: MEASURES OF DISPERSION:

Meaning and significance of dispersion. Characteristics of a good measure of dispersion. Absolute and relative measures of dispersion. Measurement of dispersion through Range, Quartile Deviation, Mean Deviation and Standard Deviation – computation and applications for individual, discrete and continuous series; Relative measures of dispersion – Coefficient of Range, Coefficient of Quartile Deviation and Coefficient of Mean Deviation. Combined Standard Deviation – computation and applications; Applications of dispersion in business and economic analysis. Advantages and limitations of various measures of dispersion.

UNIT IV: RELATIVE DISPERSION AND SHAPE OF DISTRIBUTION:

Coefficient of Variation: Meaning and significance, Relative measure of dispersion, Computation and interpretation, Comparison of consistency and stability of two or more series; Lorenz Curve: Meaning and significance, Construction of Lorenz Curve, Measurement of inequality and concentration, Applications in income, wealth and market-share analysis; Skewness: Meaning and significance, Symmetrical and asymmetrical distributions, Positive and negative skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Interpretation and applications; Kurtosis: Meaning and significance, Types of kurtosis, Interpretation of kurtosis in statistical analysis.

UNIT V: INDEX NUMBERS:

Meaning and importance of index numbers in economic and business analysis. Uses and limitations of index numbers; Problems in the construction of index numbers; Methods of constructing index numbers: Simple index numbers and weighted index numbers – Laspeyres', Paasche's and Marshall–Edgeworth methods; Tests of adequacy of index numbers – Unit test, Time Reversal test and Factor Reversal test, Base shifting, splicing and deflating of index numbers.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: ArunKumar Singh, Kalyani Publishers, First Edition 2017
4. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
5. Statistics: E. Narayanan Nadar, PHI Learning
6. Business Statistics-I: Dr. Padmaja, K.Kamakshi SV Publications, First Edition
7. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
8. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
9. Business Statistics –I: Dr. PrashantaAthma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
10. Business Statistics: K. Alagar, Tata McGraw Hill
11. Fundamentals of Statistical: S. P Gupta, Sultan Chand
12. Business Statistics: J. K. Sharma, Vikas Publishers
13. Business Statistics- 1: Dr. Nazia Sultana, S Publishers
14. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
15. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
16. Business Statistics: S. K. Chakravarty, New Age International Publishers
17. Statistics: Andasn,Sweenly, Williams,Cingage.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - III

Paper MJR 303: AUDITING

PAPER CODE: MJR 302

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives

1. To provide fundamental knowledge of auditing, its evolution, objectives, and standards.
2. To develop an understanding of the role, responsibilities, and legal aspects of auditors.
3. To familiarize students with internal control systems, internal check, and internal audit mechanisms.
4. To equip students with practical knowledge of vouching and auditing procedures, including EDP environment.
5. To enable students to understand verification and valuation of assets and liabilities and the role of audit reporting.

Course Outcomes

CO1: Explain the concepts, objectives, and standards of auditing and their application.

CO2: Analyze the roles, rights, duties, and liabilities of auditors in auditing practice.

CO3: Evaluate internal control systems and distinguish between internal check and internal audit.

CO4: Apply vouching techniques and auditing procedures in manual and computerized environments.

CO5: Perform verification and valuation of assets and liabilities and interpret audit reports effectively.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-IV: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Pradeep Kumar, Kalyani Publishers, Reprinted 2024
4. Auditing: Jagdish Prasad: Kalyani Publishers, Twelfth Revised Edition, Year of Publication: 1976
5. Auditing : Mahitha HPH
6. Auditing: Dr.Nazia Sultana, PBP.
7. Auditing: ArunaJha, Taxmann Publications.
8. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
9. Auditing:R.Vaishnavi, , T. LaxmiSoujanya, SV Publications, First Edition
10. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
11. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
12. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
13. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - IV

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - IV

Paper MJR401: CORPORATE ACCOUNTING

PAPER CODE: MJR 401

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives:

1. Understand corporate insolvency, liquidation procedures, and IBC, 2016 framework
2. Apply accounting standards for amalgamation, absorption, and external reconstruction as per AS-14
3. Examine internal reconstruction schemes and accounting for business acquisitions
4. Prepare financial statements of banking companies per Banking Regulation Act, 1949
5. Understand insurance accounting and compute claims for loss of stock and loss of profit

Course Outcomes:

1. Prepare Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Account with order of payment
2. Compute purchase consideration and pass journal entries for amalgamation under Pooling of Interest and Purchase methods
3. Account for capital reduction and prepare post-reconstruction balance sheets under Section 66 of Companies Act, 2013
4. Prepare Form A and Form B for banking companies, including treatment of NPA, income recognition, and rebate on bills discounted
5. Prepare Revenue Account and Balance Sheet for life and general insurance, and compute insurance claims with Average Clause

UNIT-I: CORPORATE INSOLVENCY & LIQUIDATION:

Regulatory Framework: The Insolvency and Bankruptcy Code (IBC), 2016 (brief overview); Modes of Winding Up.

Liquidator's Mechanics: Statement of Affairs, Deficiency/Surplus Account; Classification of Creditors (Secured, Preferential, Unsecured); Order of Payment.

Accounting Treatment: Liquidator's Remuneration; Preparation of Liquidator's Final Statement of Account; Distribution of surplus to contributories (*Theory and Numericals*).

UNIT-II: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):

Conceptual Framework: Distinguishing between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase (AS-14).

Purchase Consideration: Advanced methods of calculating consideration (Lump Sum, Net Assets, and Net Payment methods).

Accounting Treatment: Pooling of Interest Method vs. Purchase Method; Journal entries in the books of the Transferor Company (closing entries) and Transferee Company (incorporation entries); Treatment of inter-company holdings, unrealized profits, and debenture conversion (*Theory and Numericals*).

UNIT-III: INTERNAL RECONSTRUCTION & CORPORATE ACQUISITION:

Internal Reconstruction: Statutory provisions (Section 66 of the Companies Act, 2013); Accounting for Capital Reduction (Reduction of Share Capital, Alteration of Share Capital); Preparation of Reconstruction Schemes and post-reconstruction Balance Sheets.

Acquisition of Business: Business combinations; Accounting when new books are opened versus when original books are continued; Accounting for debtors/creditors taken over; Vendor's account adjustments and goodwill/capital reserve computation (*Theory and Numericals*).

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

UNIT-IV: FINANCIAL REPORTING OF BANKING COMPANIES:

Regulatory Environment: Banking Regulation Act, 1949; Classification of Advances: Performing vs. Non-Performing Assets (NPA) and Income Recognition norms.

Accounting Mechanics: Slip system of posting; Rebate on Bills Discounted (accounting and provision); Preparation of Final Accounts in the prescribed

Form A and Form B (Profit & Loss Account and Balance Sheet); Asset Classification and Provisioning requirements (*Theory and Numericals*).

UNIT-V: INSURANCE ACCOUNTING & CLAIMS:

Life Insurance: Meaning, regulatory compliance (IRDAI); Preparation of Revenue Account, Net Revenue Account, and Balance Sheet; Valuation Balance Sheet; Determination of Net Surplus and its distribution.

General Insurance: Fire and Marine insurance accounting; Preparation of Revenue accounts for various sub-segments.

Insurance Claims: Computation of claims for Loss of Stock (including Average Clause and abnormal items) and Loss of Profit (Consequential Loss policies) (*Theory and Numericals*).

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Corporate Accounting: S.P. Jain & Narang: Kalyani Publishers, Second Revised Edition, Year of Publication: 2018.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accountancy–II: S.P. Jain & K.L Narang, Kalyani Publishers
6. Advanced Accounting (Vol-II): Chandra Bose, PHI
7. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
8. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
9. Corporate Accounting: SakshiVasudeva, Himalaya.
10. **Corporate Accounting:** K. PhaniChakravarthy, Y.Venkat Reddy, SV Publications First Edition

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - IV

Paper MJR 402: BUSINESS STATISTICS - II

PAPER CODE: MJR 402

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives

1. To develop an understanding of correlation analysis and its applications in studying relationships among business and economic variables.
2. To impart knowledge of regression analysis for estimating relationships and making predictions and forecasts.
3. To enable students to analyze time series data and measure trend and seasonal variations for business decision-making.
4. To introduce the fundamental concepts and laws of probability and their applications in decision-making under uncertainty.
5. To provide knowledge of important probability distributions and their applications in business, economics, and statistical analysis.

Course Outcomes

CO1: Analyze and interpret the relationship between variables using different methods of correlation and measures associated with correlation analysis.

CO2: Apply regression techniques to estimate relationships among variables and make predictions for business and economic decision-making.

CO3: Examine time series data by identifying and measuring trend and seasonal variations using appropriate statistical methods.

CO4: Apply the concepts and laws of probability, including conditional probability and Bayes' theorem, to solve problems involving uncertainty and risk.

CO5: Compute and interpret probabilities using Binomial, Poisson, and Normal distributions and apply them to real-life business and economic situations.

UNIT I: CORRELATION:

Meaning and types of correlation – positive, negative, simple, multiple, partial, linear and non-linear correlation. Correlation and causation. Methods of studying correlation: Scatter diagram, Concurrent Deviation Method, Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Covariance and its relationship with Correlation. Standard error and probable error of the coefficient of correlation. Coefficient of determination, coefficient of non-determination and coefficient of alienation. Interpretation, applications and limitations of correlation in business and economic analysis.

UNIT II: REGRESSION ANALYSIS:

Meaning and significance of regression analysis. Difference between correlation and regression. Types of regression – linear and non-linear regression. Lines of regression – regression line of Y on X and regression line of X on Y; Regression equations and regression coefficients – derivation of regression equations, estimation of regression coefficients, properties of regression coefficients, and relationship between correlation coefficient and regression coefficients. Standard Error of Estimate – meaning, computation and interpretation. Prediction and forecasting using regression equations. Applications of regression analysis in business and economic decision-making. Limitations of regression analysis.

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

UNIT III: TIME SERIES ANALYSIS:

Meaning and importance of time series in business and economic analysis. Components of time series – Trend, Seasonal, Cyclical and Irregular Variations; Measurement of Trend: Graphic Method, Semi-Averages Method (for even and odd number of years/periods), Moving Averages Method (3-year, 4-year, 5-year and 7-year moving averages; centering of moving averages where necessary); Least Squares Method (Linear Trend); Measurement of Seasonal Variations: Simple Averages Method, Ratio-to-Moving Average Method, Link Relative Method, Applications, Uses and Limitations of Time Series Analysis in business and economic studies.

UNIT IV: PROBABILITY THEORY:

Meaning and importance of probability. Random experiments, sample space and events. Types of events – simple and compound events, mutually exclusive events, collectively exhaustive events and independent events. Basic concepts of set theory relevant to probability. Approaches to probability – classical, empirical and subjective approaches; Laws of probability – Addition Theorem and Multiplication Theorem. Conditional probability and Bayes' Theorem. Applications of probability in business and decision-making.

UNIT V: PROBABILITY DISTRIBUTIONS:

Binomial Distribution: Assumptions and characteristics, Properties of Binomial Distribution, Computation of probabilities, Fitting of Binomial Distribution; Poisson Distribution: Assumptions and characteristics, Properties of Poisson Distribution, Computation of probabilities, Fitting of Poisson Distribution; Normal Distribution: Characteristics and properties of Normal Distribution, Standard Normal Distribution, Computation of probabilities using Normal Distribution tables, Applications of Normal Distribution in business and economics, Central Limit Theorem – concept and significance.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics II: Arun Kumar Singla, Kalyani Publishers, Year of Publication: 2018, Reprinted 2025.
4. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
5. Business Statistics II: S. L Aggarwal, Kalyani Publications
6. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
7. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
8. Business Statistics –II: Dr. PrashantaAthma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
9. Business Statistics: K. Alagar, Tata McGraw Hill
10. Fundamentals of Statistical: S. P Gupta , Sultan Chand
11. Business Statistics: J. K. Sharma, Vikas Publishers
12. Business Statistics: Vora, Tata McGraw Hill
13. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
14. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
15. Business Statistics: S. K. Chakravarty, New Age International Publishers
16. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.
17. Business Statistics-II: Dr. Nazia Sultana, S Publishers
18. **Business Statistics-II:** S. BhagyaLaxmi, GampalaSudhakar SV Publications, First Edition

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

B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

SEMESTER - IV

Paper MJR 403: INCOME TAX

PAPER CODE: MJR 403

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Course Objectives

1. To provide a comprehensive understanding of the fundamental concepts of income tax, including basic definitions, residential status, and tax regimes under the Income Tax laws in India.
2. To develop the ability to compute income from salaries and house property in accordance with the provisions of the Income Tax Act.
3. To impart knowledge on computation of income from business or profession, including depreciation and presumptive taxation.
4. To enable students to understand and compute capital gains and income from other sources as per tax provisions.
5. To equip students with the skills to compute total income and tax liability of individuals under both old and new tax regimes.

Course Outcomes

CO1: Explain the basic concepts of income tax, including assessee, income, residential status, scope of total income, and tax regimes.

CO2: Compute income from salaries and house property by applying relevant provisions, deductions, and rules.

CO3: Analyze and compute income from business or profession, including treatment of expenses, depreciation, and presumptive taxation.

CO4: Calculate capital gains and income from other sources by applying appropriate provisions and exemptions.

CO5: Compute total income and tax liability of individuals by applying provisions related to aggregation, set-off, deductions, and tax regimes.

UNIT-I: INTRODUCTION:

Brief History of Income Tax Acts in India with a special reference to Income Tax Act 1961 and Income Tax Act 2025 - Canons of Taxation - Direct and Indirect Taxes – Definitions and Basic Concepts: Assessee – Deemed Assessee – Assessee-in default – Person – Income – Agricultural Income - Rules for Integration of Agricultural and Non Agricultural Incomes - Heads of Income - Gross Total Income – Total Income - Assessment Year - Previous Year Concept of Tax Year as per Income Tax Act 2025 - Incomes Exempt from Tax - Charge of Income Tax -Residential Status - Scope of Total Income - Old Tax Regime and New Tax Regime (Theory Only)

UNIT-II: INCOME FROM SALARIES AND INCOME FROM HOUSE PROPERTY

Definition of Salary – Characteristics of Salary – Allowances - Perquisites - Profits in lieu of Salary – Provident Funds – Deductions – Problems on Computation of Income from Salary.

Definition of House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Arrears of Rent and Unrealised Rent Received -Property Owned by Co-owners - Deductions – Problems on Computation of Income from House Property.

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B.Com.(General) (CBCS)

FACULTY OF COMMERCE,TU

UNIT– III: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of Business and Profession – Procedure for Computation of Income from Business – Rules – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Deemed Profits – Valuation of Stock – Presumptive Taxation - Proforma of Computation of Professional Income- Chartered Accountant -Advocate - Medical Practitioner - Problems on computation of Income from Business and Profession.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation (Theory only)

UNIT– IV: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transactions not Regarded as Transfer – Determination of Cost of Acquisition – Procedure for Computation of Long-term and Short-term Capital Gains/Losses – Exemptions in Respect of Certain Capital Gains – Problems on Computation of Capital Gains.

Incomes from Other Sources – Interest on Securities – Deductions - Amounts not Deductible - Problems on Computation on Income from Other Sources.

UNIT-V: COMPUTATION OF TOTAL INCOME OF INDIVIDUALS :

Income of Other Persons Included in the Total Income of Assessee – Aggregation of Income – Provisions of Set-off and Carry Forward of Losses – Computation of Gross Total Income – Deductions to be made from Gross Total Income – Alternate Minimum Tax - Problems on Computation of Total Income and Tax Liability as per both Old and New Regimes.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Income Tax: V.P Gaur: Kalyani Publishers, Tenth Revised Edition 2017
4. Direct Taxes Law & Practice: Dr. Vinod K. Singhania&Dr.KapilSinghania, Taxmann
5. Income Tax: B.B. Lal, Pearson Education.
6. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
7. Income Tax: Johar, McGrawHill Education.
8. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning.
9. Direct Tax Law and Practice : Ahuja Girish
10. Income Tax: Dr. P.V. Ramana Rao &Dr. A. Sudhakar, National Publishing Co.
11. **Income tax:** K. PhaniChakravarthi, Maruthi Rao PatilBiradar SV Publications, First Edition