

(Applicable to the batch of students admitted in the academic year 2026-2027)

B.Com.(Honours) (CBCS)

FACULTY OF COMMERCE, IIMC

**B.Com.(Honours)**  
**I & II Semester Syllabus (CBCS)**  
(w.e.f. 2026-27)



**FACULTY OF COMMERCE**  
**INDIAN INSTITUTE OF**  
**MANAGEMENT & COMMERCE**  
**Autonomous College (UG & PG)**

# 6-1-91, Khairatabad, Hyd- 500 004, T.S

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Dept. of Commerce (UG)

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Dean (Academic)  
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**B.Com. (Honours) (CBCS)**

**FACULTY OF COMMERCE, IIMC**

**B.COM (Hons)  
CBCS COURSE STRUCTURE  
w.e.f. 2026-2027**

Sl. No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER - I</b>						
1.	AEC1	English (First Language)	5	5	3 hrs	70+30I
2.	MJR101	Financial Accounting-I	5	5	3 hrs	70+30I
3.	MJR102	Business Organization and Management	5	5	3 hrs	70+30I
4.	MJR103	Business Economics	5	5	3 hrs	70+30I
5.	MJR104	Financial Management	5	5	3 hrs	70+30I
6.	Non-CGPA Course	Basics of Artificial Intelligence				50
		Total	25	25		
<b>SEMESTER - II</b>						
1.	AEC2	English (First Language)	5	5	3 hrs	70+30I
2.	MJR201	Financial Accounting-II	5	5	3 hrs	70+30I
3.	MJR202	Business Laws	5	5	3 hrs	70+30I
4.	MJR203	Banking and Financial Services	5	5	3 hrs	70+30I
5.	MJR204	Investment Management	5	5	3 hrs	70+30I
		Total	25	25		

  
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**SEMESTER-I**

**Paper MJR 101: FINANCIAL ACCOUNTING - I**

**PAPER CODE: MJR 101:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**ESED: 3 HRS**

**Objective:** To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

**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 passbook 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 analyse 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 Passbook balances - Favourable 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)

  
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## 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)

An overview of Computerised Accounting. (Theory only)

### 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. Prof. Prashanta Athma: Financial Accounting -I: Himalaya Publishing House Pvt Ltd.
7. S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas House. Publishing
8. Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
9. Jawahar Lal: Financial Accounting: Himalaya Publishing House.
10. Kamatam Srinivas: Financial Accounting -I: S Publishers.
11. Kamala Devi, Dr Padmalatha, Rachana Sharma: Financial Accounting-I: Professional Books Publisher.
12. Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

  
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**SEMESTER-I**

**Paper MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT**

**PAPER CODE: MJR 102:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**ESED: 3 HRS**

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

**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, and 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.(incl. Case studies)

**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) .(incl. Case studies)

**UNIT-III: FUNCTIONS OF MANAGEMENT**

Management - Meaning - Characteristics - Functions of Management - Levels of Management- Skills of Management - Scientific Management - Meaning Definition - Objectives - Criticism - Fayol's Principles of Management. (incl. Case studies)

**UNIT-IV: PLANNING AND ORGANISING**

Meaning - Definition - Characteristics - Types of Plans - Management by Objectives (MBO) Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Organization Structure - Types of Organization Structure-Span of Control .(incl. Case studies)

  
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## UNIT-V: AUTHORITY AND CONTROL

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority Control - Meaning - Definition - Relationship between Planning and Control - Steps in Control - Requirements for Effective Control. (incl. Case studies)


### SUGGESTED READINGS:

1. RK 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.
12. Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
13. RK Chopra: Office Organization & Management: Himalaya Publishing House
14. RS Gupta & BD Sharma: Principles and Practice of Management: Kalyani Publishers

  
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**SEMESTER-I**

**Paper MJR 103: BUSINESS ECONOMICS**

**PAPER CODE: MJR 103:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**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 analyse demand concepts and various types of elasticity for market understanding.
3. To explain the laws of supply, consumer surplus, and consumer behaviour theories.
4. To understand the principles of production and cost and apply them to business decisions.
5. To study and analyse the decision-making concepts and apply it in external market structures to gain practical exposure.

**Course Outcomes:**

1. Define the nature and scope of business economics, distinguishing micro and macro aspects.
2. Analyse demand functions and apply elasticity concepts in economic decisions.
3. Interpret supply dynamics and consumer behaviour through utility and indifference curve approaches.
4. Evaluate production functions, returns to scale, and assess cost-efficiency in production.
5. To analyse and understand the market structure characteristics and apply them for firms prevailing in the market

**UNIT-I: INTRODUCTION**

Business Economics: Meaning Nature Characteristics Importance and Role Micro & Macro Economics Basic Economic Principles 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-are and point methods.

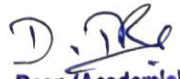
**SUPPLY ANALYSIS**

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

**UNIT-III: 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. Theory of Cost Concepts of Cost Short run and long run cost curves Traditional and Modern Approaches

  
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#### **UNIT-IV: 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.


#### **UNIT-V: MARKET STRUCTURES**

Perfect competition- Monopoly-Monopolistic Competition- Oligopoly & its key features, Kinked demand curve- Price determination under perfect competition-imperfect competition


#### **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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**SEMESTER-I**

**Paper MJR 104: FINANCIAL MANAGEMENT**

**PAPER CODE: MJR 104:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**ESED: 3 HRS**

**Objective:** To understand basic functions Financial Management.

**Course Objectives:**

1. To understand the nature, scope, and objectives of financial management in business organizations.
2. To explain the concept, significance, and computation of the cost of capital from various sources of finance.
3. To develop knowledge of investment decisions and capital budgeting techniques for evaluating investment proposals.
4. To examine financing decisions and identify the optimal capital structure for maximizing firm value.
5. To understand dividend decisions and analyze various dividend policies and their impact on shareholders' wealth.

**Course Outcomes:**

1. Explain the nature, functions, and importance of financial management in organizational decision-making.
2. Calculate and evaluate the cost of different sources of capital and the overall cost of capital.
3. Apply capital budgeting techniques to assess and select suitable investment projects.
4. Analyze financing alternatives and recommend appropriate capital structure decisions.
5. Evaluate dividend policies and their implications for shareholders and corporate financial performance.

**UNIT-I: NATURE OF FINANCIAL MANAGEMENT**

Finance and relation with other disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization- Traditional and Modern Approach of FM; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function.(Theory only)


**UNIT-II: COST OF CAPITAL**

Concept-Basic Aspects-Importance-Classification-Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weighted- Book Value, Market Value and Marginal) (Simple Problems)

**UNIT-III: INVESTMENT DECISION**

Capital Budgeting- meaning-importance-classification of projects- factors-Process-Techniques: Traditional (Payback and ARR)- Modern (NPV,IRR,PI)- Capital Rationing. (Simple Problems)

  
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#### **UNIT-IV: FINANCING DECISION**

Capital Structure: Meaning-Importance – Factors- Types-Optimal Capital Structure. Theories of Capital structure: Net Income Approach –Net operating Income Approach- Traditional Approach – Modigliani and Miller approach (Simple Problems)

Leverages: Meaning-types-Operating-Financial –Combined –EBIT-EPS Analysis (Simple Problems)

#### **UNIT-V: THE DIVIDEND DECISION**

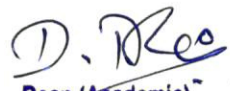
Dividend Policy: Meaning-Types-Factors-Forms of Dividends (Theory only)

Dividend Theories: Relevant theories -Walters's model- Gordon's model-Irrelevant theory-M.M.Approach (Simple Problems)

#### **SUGGESTED READINGS:**

1. Shashi K.Gupta,R.K.Sharma, Neeti Gupta “Financial Management”, Kalyani Publishers .
2. Brigham, E. F. and Ehrhardt. M. C., “Financial Management Theory and Practice”, Thomson South-Western. 3. Ross Westerfield Jaffe, “Corporate Finance”, TMH Publishers
3. Vishwanath S. R., “Corporate Finance: Theory and Practice”, Sage Publications.
4. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGrawHill.
5. I. M. Pandey, “Financial Management”, Vikas Publishing House.
6. Sudershana Reddy, “Financial Management”, HPH.
7. Rajiv Srivastava and Anil Misra, “Financial Management”, Oxford Higher

  
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# Semester-I

## Non-CGPA Course: Basics of Artificial Intelligence

No. of Hours: 40 hrs

Max. Marks: 50

### Unit-I: Introduction to Artificial Intelligence

Definition of Artificial Intelligence - Evolution of AI - Components of AI Systems - AI vs Human Intelligence – AI vs Traditional Computer Programming – AI Technologies – Introduction to Expert Systems- AI in Daily Life (Google Maps, Alexa, Chatbots, Recommendation Systems) - Benefits and Limitations of AI - Impact of AI on Business Growth.


### Unit-II: AI Applications and Tools

Introduction to AI Tools (ChatGPT, Google AI tools, AI in MS Excel & Business Analytics) - Basics of Prompt Writing - AI for Report Writing and Presentations - AI Ethics and Responsible AI - Data Privacy and Security Issues - Bias and Fairness in AI - Legal Issues of AI in Business - Future Careers in AI.


### Suggested Readings:

1. AI for Everyone - Andrew Ng - 1st Edition (2022) - Landing AI
2. Artificial Intelligence: Foundations of Computational Agents - David Poole and Alan Mackworth - 3rd Edition (2023) - Cambridge University Pres

  
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SEMESTER-II

Paper MJR 201: FINANCIAL ACCOUNTING - II

PAPER CODE: MJR 201:  
THPW: 5; Credits: 5

Total Marks: 70U+301-100  
ESED: 3 HRS

**Objective:** To acquire accounting knowledge of Consignment accounts and other business accounting methods.

**Course Objectives:**

1. Understand the concepts and accounting treatment for consignment accounts,
2. Learn the methods of recording and preparing joint venture accounts.
3. Develop skills in accounting for incomplete records and single-entry system
4. Familiarize with accounting for non-profit organizations.
5. Learn the accounting treatment of hire purchase, instalment purchase, and lease transactions.

**Course Outcomes:**

1. Prepare accounting records for consignment accounts
2. Record joint venture transactions and prepare joint venture accounts.
3. Convert incomplete records to double-entry system and prepare financial statements
4. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
5. Prepare accounts under hire purchase and instalment purchase systems and explain the basics of lease accounting.

**UNIT-I: 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-II: 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-III: 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- IV: ACCOUNTING FOR NON- PROFIT ORGANISATIONS**

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 consumables (E.g., Stationery, Medicines) and Stock adjustments (Including problems)

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## UNIT – V: HIRE PURCHASE SYSTEM, INSTALMENT PURCHASE SYSTEM AND LEASE ACCOUNTING

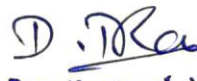
Hire Purchase System - Features - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor -Default and Repossession – Instalment purchase System Difference between Hire purchase and Instalment purchase systems -Accounting Treatment in the books of Purchaser and Vendor (Including problems)

Lease Accounting – Features – Types (Theory Only)



### 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-1: Tulasian, Tata McGraw Hill Co.
4. Financial Accounting -1: Prof. Prashanta Athma: Himalaya Publishing House Pvt Ltd.
5. Financial Accounting -II: Prof. K. Krishna Chaitanya: Kamala Devi, Kalyani Publishers-2025.
6. Financial Accounting II: S.P. Jain & K.L. Narang, Kalyani publishers. 2 Revised Edition-2017
7. Advanced Accountancy-1: S.N.Maheshwari&VI. Maheswari, Vikas.
8. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Financial Accounting 1: Dr. K. Naveen Kumar: Vedasthree Publishers-2024
11. Financial Accounting-11: 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, DI. Publishers and Distributors 2025
15. Financial Accounting-11: Dr K Naveen Kumar and Dr D Sreekam Vedashree Publishers-2025.

  
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SEMESTER-II

Paper MJR 202: BUSINESS LAWS

PAPER CODE: MJR 202:  
THPW: 5; Credits: 5

Total Marks: 70U+301-100  
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 – Contract – Essentials of Valid Contract –Types of Contracts – Foundation Concepts –Basics Classification – Express Contract – Implied/Tacit Contract Quasi Contract – E-Commerce – Validity Basics Valid Contract – Void Contract – Void ab initio – Voidable Contract Unenforceable Contract – Illegal Contract Execution Basis – Executed – Executory – Bilateral – Unilateral Meaning of Offer – Acceptance Communication of Offer and Revocation of Offer and Acceptance – Capacity to Contract – Free Consent – Coercion – Undue Influence – Fraud Consideration – Its Essentials – Meaning & Discharge of Contract – Breach of Contract Remedies for Breach of Contract Meaning of Contract of Indemnity – Contract of Guarantee.

**UNIT – II – SALE OF GOODS ACT, 1930**

Sale of Goods Act, 1930 and Consumer Protection Act, 2019 Contract of Sale – Sale and Agreement to Sell Goods and Types. Conditions and Warranties Express and Implied. Caveat Emptor – Exceptions Transfer of Property – Meaning and Different Circumstances Unpaid

Seller – Meaning and His Rights of Consumer Protection Act, 2019 Concept of Consumer Goods – Services – Consumer Dispute Unfair Trade Practices Central Consumer Protection Authority (CCPA) Consumer Dispute Redressal Commissions (District, State, National) Monetary and Jurisdictional Limits Some Judgements Given Under This Act Procedure to File Complaint Under This Act.

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### **UNIT - III – INTELLECTUAL PROPERTY RIGHTS (IPRS)**

Trademarks – Meaning – Definition – Registration Duration – Renewal – Infringement. Patents – Meaning – Definition – Inventions and Patents Existing Patentee – Transfer of Patent Rights. Copyright – Meaning – Definition – Rights of Copyright Owner Term of Copyright – Infringement Industrial Designs Act, 2000 – Meaning Trade Secrets and Geographical Indications-(GI).

### **UNIT - IV – MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE**

Directors – Qualifications – Disqualifications – Appointment – Removal – Important Duties and Liabilities of Directors. Independent Directors Corporate Governance and its Main Principles Corporate Social Responsibility (CSR) – CSR Committee Financial Aspects of CSR Meetings of Companies – Different Meetings Conditions applicable to make meetings valid Important terms like Notice, Proxy, Agenda, Quorum Minutes Book Ordinary Resolutions / Special Resolutions.


### **UNIT - V – CORPORATE INSOLVENCY AND WINDING UP**

Meaning of Winding Up – Companies Act, 2013 Modes of Winding Up Winding up by Tribunal Revival of Sick/ Solvent Companies Fraud, Oppression, Removal of Name of the Company Winding up of Insolvent Companies Conditions and Procedures as per Companies Act, 2013 Bankruptcy Code, 2016 Compulsory winding up – NCLT Creditors' voluntary winding up Insolvency and Bankruptcy Code (IBC).


#### **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. I" 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.

  
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**SEMESTER-II**

**Paper MJR 203: BANKING AND FINANCIAL SERVICES**

**PAPER CODE: MJR 203:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**ESED: 3 HRS**

**Objective:** To familiarise 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. Analyse 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. Analyse the different types of financial services, including leasing, discounting, factoring and forfeiting
5. Understand the regulatory frame work and challenges facing the financial service sector.

**UNIT-1 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 cooperative central banks- contemporary banks- Regional Rural Banks – National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.


**UNIT-II CUSTOMER AND BANKER 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 Dishonours- precautions to be taken while advancing loans against securities-Goods- Documents of Title of Goods – Loans against Real Estate –Insurance Policies –Against Collateral Securities – Banking Receipts

  
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#### **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 Services sector –Present Scenario

#### **UNIT-V: FINANCIAL SERVICES**


Definition- Services of Merchant banks –Problems and scope –Importance-Leasing-Definition and scope – 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.

Concept of Block Chain Technology in Financial services.



#### **SUGGESTED READINGS:**

1. Banking Theory and Practices: Dr. P.K. Srivastava, Himalaya Publishers
2. Banking Theory and 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 and Practices: R.R. Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort D, MacMillan Landon
7. Financial Markets and Services: Gardon and Natarajan, Himalaya publishing House
8. Financial Services: T. Siddaiah, Pearson Education.

  
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**SEMESTER-II**

**Paper MJR 204: INVESTMENT MANAGEMENT**

**PAPER CODE: MJR 204:**  
**THPW: 5; Credits: 5**

**Total Marks: 70U+301-100**  
**ESED: 3 HRS**

**Objectives:** The primary Objective of this course is to equip students with the necessary theoretical and practical knowledge to evaluate investment opportunities, measure risk and return, analyse market securities, and construct and manage efficient investment portfolios.

**Course Objectives**

1. To introduce students to the concepts, scope, and significance of investment management in the financial system.
2. To develop an understanding of risk and return and their role in investment decision-making.
3. To familiarize students with stock market indices and their importance in measuring market performance.
4. To explain the concept of the time value of money and its application in investment analysis.
5. To enable students to analyze and construct investment portfolios for effective risk-return management.

**Course Outcomes**

1. Explain the fundamentals, objectives, and process of investment management.
2. Assess the relationship between risk and return while evaluating investment alternatives.
3. Interpret major market indices and analyze their significance in investment decisions.
4. Apply time value of money concepts to solve investment and financial valuation problems.
5. Analyze and construct portfolios using basic portfolio management principles to achieve investment objectives.

**UNIT-I: INTRODUCTION**

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

**UNIT-II: RISK AND RETURN**

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of a Single Asset – Ex-Ante and Ex-Post – Risk-Return Relationship – Risk-Return Trade off (Simple Problems).


**UNIT-III: MARKET INDICES**

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

**UNIT-IV: TIME VALUE OF MONEY**

Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

  
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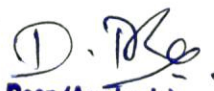
## UNIT-V: PORTFOLIO ANALYSIS

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems)

### SUGGESTED READINGS:


1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity

  
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