

KLE Society's  
LINGARAJ COLLEGE, BELAGAVI  
(Autonomous)  
DEPARTMENT OF COMMERCE

**BCOM 220: FINANCIAL ACCOUNTING-PAPER - II**  
(CORE PAPER)

(Revised (16) Syllabus w.e.f. 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

**At the end of this course students will be able to**

1. Understand the concept, important and accounting procedure for consignment Accounts
2. Know the application of accounting techniques for hire purchase & installment System which can be implemented in future context.
3. Acquaints learners with knowledge regarding accounting procedures for fire Insurance claims and the process of claims.
4. understand accounting technique for different Branch and Head office.
5. Impart knowledge related departmental accounts in order to prepare the Final Accounts.

UNITS	Syllabus	HOURS
Unit I	<b>Consignment Accounts:</b> Meaning of consignment and important terms used in consignment; Valuation of unsold stock, normal loss, abnormal loss, problems relating to consignment in the books of consignor and consignee, cost price method and invoice price method.	12 Hrs
Unit II	<b>Hire Purchase System:</b> Meaning of hire purchase contract, legal provisions and definition of terms used; System of recording, calculation of interest; entries and accounts in the books of Hire purchaser and Hire vendor; Ascertainment of profit- Debtors method and stock and debtors method, simple problems relating thereto. Installment purchase system: Installment system-Meaning and difference between hire purchase and installment purchase system, accounting entries and problems relating thereto.	10 Hrs
Unit III	<b>Insurance Claim</b>	8 Hrs

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	Meaning and types of claims: need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire.	
Unit IV	<b>Branch Accounts:</b> Meaning and types of branches; Systems of accounting for dependent branches-Debtors and stock and debtors system. Independent branches – incorporation of branch transactions in H.O.Books.	12 Hrs
Unit V	<b>Departmental Accounts:</b> Maintenance of columnar subsidiary books, departmentalization of expenses, interdepartmental transfers and preparation of final accounts.	8 Hrs

**TEXT BOOKS:**

1. Jain and Narang, Advanced Accounting (Sultan Chand & Sons, New Delhi).
2. Patil and Korahalli, Financial Accounting. (R Chand & Sons, New Delhi).

**REFERENCE BOOKS:**

1. Shukla and Greywall, Advanced Accountancy Vol-I – (Sultan Chand & Sons, New Delhi).
2. Tulsian, Financial Accounting – (Pearson Education, New Delhi)
3. Ashok Sehgal & Deepak Sehgal, Financial Accounting Vol-I – (Taxmann Publications, New Delhi).
4. Mukarjee and Haneef, Financial Accounting – (TMH New Delhi).
5. Bhattacharya, Financial Accounting for Management – (PHI, New Delhi)
6. Larsen. E.J. Modern Advanced Accounting. – (TMH New Delhi).
7. James Boatman Advanced Accounting. - (TMH New Delhi).
8. Deniel. L. Jensen Advanced Accounting. – (TMH New Delhi).
9. Gupta and Ramswamy, Advanced Accountancy (Sultan Chand & Sons, New Delhi).

**KLE Society's**  
**LINGARAJ COLLEGE, BELAGAVI**  
**(Autonomous)**  
**DEPARTMENT OF COMMERCE**  
**BCOM II SEM : CORPORATE LAW**

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

**At the end of this course students will be able to**

1. Understand the Meaning, definition, features of Joint Stock Company.
2. Understand the background of the new company act 2013 and explain Memorandum of Association and Articles of Association.
3. Acquaints learners with knowledge regarding procedures for conducting the company meeting.
4. Enables of understanding of the appointment, qualification, types of directors, retirement and disqualification of directors and managing directors.
5. Provides a brief idea about skill development of drafting of the Memorandum and Articles of association.

<b>UNITS</b>	<b>Syllabus approved in BOS meeting</b>	<b>HOURS</b>
Unit I	<b>Preliminary:</b> Introduction of Joint Stock Company, Meaning & Definition of Joint stock Company, Characteristics of Joint Stock Company	4 Hrs
Unit II	<b>Stages involved in formation of Company:</b> As per Companies Act 2013 : Effects of Registration, effects of memorandum and article of association, alteration of memorandum and article of association, Conversion of companies already registered, formation of companies with charitable objects, matters to be stated in prospectus, issues related to share capital.	12 Hrs
Unit III	<b>Company meetings:</b> Meaning of Company meeting, Kinds of company meetings. Provisions and Procedure relating to Convening Different kinds of Meetings. Maintenance and closure of registers, Annual	14 Hrs

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	general meeting, power of tribunal, effects of default, EOGM, Quorum for meeting, chairman ,voting at meeting , minutes	
Unit IV	<b>Company management:</b> Appointment, qualification, types of Directors, retirement and disqualification of directors and managing directors.	10 Hrs
Unit V	<b>Skill development:</b> Drafting of Memorandum of association , Drafting of Article of association, On-line registration of joint stock company, Notices of company meeting, Agenda, Proxy form, Resolution copy, Minute book	10 Hrs

**TEXT BOOKS:**

1. S.A. Sherlekar Company Law & Secretarial Practice (Himalaya Publishing House, Mumbai.)
2. N. D. Kapoor - Company Secretarial Practice (Himalaya Publishing House, Mumbai.)
3. Kutchal. M. C. Secretarial Practice Vikas New Delhi)
4. D.C. Mudabasappagol & Others – Secretarial Practice

**REFERENCE BOOKS:**

1. Gazette of India for Companies Act 2013
2. Bare Act of 2013 (Joint Stock Companies)
3. Indian Companies Act 2013 ( Ammended)
4. Muzumdar and Kapoor –Company Law & Practice-(Taxman, New Delhi)
5. Gulshan and Kapoor - Company Law & Practice-(New Age International, New Delhi)
- 6.. Bagriyal Ashok Company Laws (Vikas Publications, New Delhi)

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DEPARTMENT OF COMMERCE  
Paper: Quantitative Techniques - II

B.Com. - II Semester

(w.e.f 2019-20 and onwards)

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

Course Outcome:

At the end of this course students will be able to

1. Understand the Meaning, definition, types of index numbers .
2. Equip the learners with techniques for Analysis of Time Series.
3. Understands the basic concept of Theory of Equation.
4. Enables of understanding of the Set Theory and Probability.
5. Drawing conclusions from appropriate statistical analysis.

UNIT	SYLLABUS	HOURS
I	<b>Index Numbers:</b> Meaning, Problems in the construction of general index numbers, Types of Index Numbers, Consumer Price Index Numbers, Problems involved in the construction of Consumer Price Index Number, Types of Consumer Price Index Numbers, Limitations	8
II	<b>Analysis of Time Series:</b> Meaning, Components of time series, Measurement of trend:- Method of least squares – straight line trend, Parabolic trend, exponential trend, Method of moving averages. Case study	8
III	<b>Theory of Equation</b> Linear and Quadratic, Applications	10
IV	<b>Set Theory and Probability</b> <b>Set theory :</b> Roaster and rule method ,operations on sets , Venn diagrams and applications of set theory in business. <b>Probability:</b> Definition of probability, Addition Theorem Multiplication theorem.	12

V	<b>Differential Calculus</b> Limits, Definition Standard derivatives of polynomial exponential and logarithmic function. Addition rule ,product rule and quotient rule Maxima and minima Applications to find maximum profit and minimum cost, to find Marginal cost Marginal Revenue.	12
	<b>Total Teaching Hours</b>	<b>50</b>

**TEXT BOOKS:**

1. S. C. Gupta : Fundamentals of Statistics
2. R. H. Dhareshwar & Sangeeta Shetti: Business Statistics – Volume 2..
3. Raj Mohan : Statistics – Volume 2

**REFERENCE BOOKS:**

1. Levine : Statistics for Managers using Microsoft Excel.
2. G. Srinivasa / Deepa George : Business Mathematics & Statistics
3. Sancheti & Kapoor: Business Mathematics , Sultan Chand & Sons, New Delhi.
4. Sancheti & Kapoor: Statistics Theory, Methods & Applications, Sultan Chand & Sons, New Delhi
5. R. S. Agarwal : Quantitative Aptitude
6. Dr. Sandeep Mathur & Dr. S. S. Choudhary : Quantitative Aptitude for Competitive Examinations

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DEPARTMENT OF COMMERCE

B.Com II Semester

**BCOM II: COMPUTER APPLICATION IN BUSINESS - II**

**(COMPULSORY PAPER)**

Teaching hours per week – 04

Maximum Marks: 100

Semester End Examination: 70 Marks

Internal Assessment: 30 Marks

**Course Outcome:**

**At the end of this course students will be able to**

1. Cultivates knowledge of MS-Excel and its use in office environment.
2. Makes the Learners well versed with Advance Ms Excel.
3. Understands Basic Structure of Computerized Accounting System, Modules of Accounting Software.
4. Enables of understanding the Inventory information.
5. Acquaints Learners with knowledge regarding Generating and Printing Reports in tally.

UNITS	TOPIC	HOURS
<b>Unit I</b>	<b>Introduction to Ms Excel</b> Features of MS Excel -Spreadsheet / worksheet , workbook , cell, cell pointer, cell address etc - Parts of MS Excel window – Saving , Opening and Closing Workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting - Auto Fill – Formulas and its advantages – References : Relative , absolute and mixed Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs	<b>10 Hrs</b>
<b>Unit II</b>	<b>Advance Ms Excel</b> Macros: Meaning and Advantages of macros , relation ,editing and deletion of macros – Data Sorting , Filtering , Validation , Consolidation ,Grouping, Pivot Table and Pivot Chart Reports and VLook-up, HLook-up..	<b>10 Hrs</b>
<b>Unit III</b>	<b>Accounting Information System:</b> Basics of Accounting, Objectives and Merits of Computerized Accounting, Journal, Classifications of Accounts , Sundry Creditors, Sundry Debtors, Suspense Account, Information Systems. Difference	

	<p>between Manual and AIS, Development Phases of Accounting Information Computerized Accounting Information System. Basic Structure of Computerized Accounting System, Modules of Accounting Software</p> <p>Accounting Software, Architecture &amp; Customization of tally, features of tally 9.1 version, configuration of tally, Components Of Gateway of tally, tally screens and menus, Button Bar, Shortcuts, Creating New Company, Altering/Deleting Company details, Inbuilt Groups, creation of group, Editing and deleting groups, creation of ledgers, Editing and deleting ledgers, Creating Multiple Ledgers, creating voucher types. Accounting vouchers, voucher entry, payment voucher, receipt voucher, contra voucher, calculation area</p>	<b>10 Hrs</b>
<b><u>UNIT IV</u></b>	<p><b>Inventory information</b>, Inventory Management, Creation of stock categories, Creation of stock groups, Creation of stock items, configuration and features of stock items, Editing and deleting stocks, usage of stocks in voucher entry. Units of Measurement, Simple Unit, Compound Unit, purchase voucher, sales voucher, debit note (Purchase Returned), credit note (Sales Returned), Accounting Invoice as voucher. Creation of cost category, creation of cost centers, Editing and deleting cost centers &amp; categories, usage of cost category &amp; cost centers in voucher entry, budget &amp; control, Editing and deleting budgets, Multiple Godowns, Optional Voucher, Memorandum Voucher, GST</p>	
<b>UNIT V</b>	<p><b>Generating and Printing Reports in tally:</b></p> <p>Financial Statements: Balance sheet, Trial balance, Profit &amp; loss account</p> <p>Account Books and Registers: cash book or bank book, purchase register, sales register, journal register, debit note and credit note register and day book</p> <p>Statements of accounts: cost centers, outstanding statements, statistics</p>	