

**KLE Society's  
LINGARAJ COLLEGE, BELAGAVI  
(Autonomous)**

**Department of Commerce  
B.Com IV Sem  
CORPORATE ACCOUNTING-II**

**(With effect from 2017 -18 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. understands valuation of shares and goodwill under different methods.
2. understand the meaning & provisions of accounting standards..
3. know the preparation of consolidated balance sheet.
4. know the preparation of final accounts of banks in the prescribed schedules.

UNITS	TOPIC	HOURS
Unit I	<b>Valuation of Goodwill and Shares :</b> Concept & Need for Valuation of Goodwill – Methods of Valuation: Capitalization Method. Concept & Need for Valuation shares - Methods of Valuation: Net Assets Method, Yield Basis Method based on rate of earning & productivity factor, Fair Value Method.	8 hrs.
Unit II	<b>Internal Reconstruction :</b> Meaning and legal provisions; Alteration of capital and reduction of capital; Entries relating to capital reduction; Preparation of post-reconstruction balance sheet	8 hrs.
Unit III	<b>Accounting for Amalgamations :</b> Accounting standard-14-for Amalgamations Meaning and classification; Amalgamation in the nature of merger and amalgamations in the nature of Purchase: Methods of accounting- pooling of interests method and purchase method; Internal company owings, stock	10hrs.

1. S.N.Maheshwari – Advanced Accounting. Vol.II, Vikas Publishing House, New Delhi.
2. R.L.Gupta & Radhaswamy – Advanced Accounting vol.II, Sultan Chand & Sons, New Delhi

1. S.M.Shulka – Advanced Accounting, Sahitya Bavan, Agra.
2. Jain & Narang – Advanced Accountancy.vol.II Kalyani, New Delhi.
3. Shulka & Grewal – Advanced Accountancy.vol.II S Chand & Sons, New Delhi.
4. Patil & Koralhalli – Financial Accounting.
5. M.B.Kadkol – Corporate Accounting.

**KLE Society's  
LINGARAJ COLLEGE, BELAGAVI  
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**Department of Commerce  
BCOM IV Semester**

**INDIAN FINANCIAL SYSTEM**

**(With effect from 2017 -18 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. Understands Meaning, Components and Functions of Financial System and Key Elements of Financial System.
2. Impart Knowledge regarding Meaning, Importance and Classification of Financial Markets.
3. Create awareness of Indian financial system, financial markets, and stock exchanges.
4. know about the functioning of financial dealers in financial markets.
5. know about the role and need of regulations in financial system i.e. RBI, SEBI regulations, schemes in banking and insurance sectors.

<b>UNIT:</b>	<b>Contents</b>	<b>No. Hours</b>
1.	<b>Introduction:</b> Meaning, Components and Functions of Financial System; Key elements of Financial System; Role of Financial System; Reforms in the Financial System- Objectives and major Reforms undertaken in India.	10 Hrs
2.	<b>Financial Markets I:</b> Meaning ,Importance and Classification of Financial Markets; Money Market- Meaning and Role; Money market Instruments; Major Players in Money Market; Link Between Money Market and Monetary Policy in India; Capital market- Meaning , Objectives, Significance ; Reforms in Capital Market in India; Capital Market Instruments.	12 Hrs
3.	<b>Financial Markets II:</b> meaning of markets and types; Primary market- meaning and nature ; types of issue –IPOs and further Offers- methods of making public issue- fixed price and book	10 Hrs

	building – meaning process and price determination; Red – erring prospectus And Green shoe option; Secondary market- meaning, functions and developments of Secondary market in India; stock Exchanges – Meaning, functions and developments; Regulations and demutualization; BSE,NSE and OTCEI- origin and growth	
4.	<b>Financial intermediaries:</b> Role and classification of Financial intermediaries, Development of Financial Institutions- Functions and Types –IFCI, SIDBI, ISFC; Banking and NBFCs- Functions and structure of Banking Institutions; NBFCs- meaning functions and growth of NBFCs; Co-operative Banking in India, other intermediaries- Merchant bankers, underwriters, custodians, registrars, share transfer agents, Depository services- meaning and functions	08 Hrs
5.	<b>Financial Regulations:</b> Meaning, Objectives and significance of financial Regulations; Raghuram Rajan Committee Recommendation on Financial Regulation; SEBI- objectives, functions and powers of SEBI.	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits	
	Total	50 Hrs

**TEXT BOOKS:**

1. **Khan** - Indian Financial System, TMH, New Delhi.
2. **Machi raju** - Indian Financial System, HPH, Mumbai.

**REFERENCE BOOKS:**

1. **Varsheny & mittal-** Indian Financial System, Sultan Chand & Sons, New Delhi.
2. **Bhole L.M** - Financial markets & Institutions.
3. **Dr. G. B. Baligar** - Indian Financial System, Ashok Prakashan, Hubli.

**KLE Society's  
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**Department of Commerce  
B.Com IV Sem  
INSURANCE**

**(With effect from 2017 -18 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. Understands Meaning, History and Development, Scope , Significance of insurance.
2. Make the students aware of insurance sector this is one of the important financial services.
3. Know about principles of life insurance different types of policies calculation of premiums, and settlement of claims.
4. Know about group and health insurance, and non life insurance.
5. Encourage the Learners to take up insurance as.

<b>UNIT:</b>	<b>Contents</b>	<b>No. Hours</b>
<b>1.</b>	<b>Risk and Insurance</b> Meaning, History and Development, Scope of insurance, Significance of insurance, Essentials and Principles, Types: Double insurance and Re-insurance, Procedure of effecting general insurance .	10 Hrs
<b>2.</b>	Introduction, Objectives & Functions of IRDA, Basic Policy and Premium Plans, Conditions and privileges related to policy, factors considered for calculation of premium, Important terms : Nomination, Assignment, Surrender, Loans , Claims settlement, Group Insurance : features, types of groups and types of Group Insurance in brief , advantages	12 Hrs
<b>3.</b>	Group Insurance : features, types of groups and types of Group Insurance in brief , advantages, Health Insurance	10 Hrs
<b>4.</b>	Fire Insurance: Features, Types, payment of claims and documents	08 Hrs



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**Department of Commerce  
B.Com IV Sem**

**FINANCIAL MANAGEMENT**  
(With effect from 2017 -18 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. Understands meaning, objective, Scope, Significance, functions of Financial Management.
2. Know about principles of Time Value of Money.
3. Know the areas of sources of finance and application of finance.
4. Know regarding the better utilization of finances.
5. Make them experts in proper use of finance if they start their own enterprise.

UNITS	TOPIC	HOURS
Unit I	<b>Nature and Scope of Financial Management:</b> Meaning and definition of financial management – evolution of financial management-Scope and significance –finance function-approaches of finance function-relationship of financial management with other functional areas of business-objectives of financial management.	10 Hrs
Unit II	<b>Time Value of Money:</b> Basic concepts- future value-present value-comparison between present value and future value; multiple cash flows- future value of an ordinary annuity-future value of annuity due-present value of annuity. (Theory and Problems)	8 Hrs
Unit III	<b>Capitalisation and Capital Structure:</b> <b>Financial Plan:</b> Meaning, Definition and objectives of a sound financial plan – Determinants of Financial Plan, Steps on Financial Planning. <b>Capitalisation:</b> Meaning, Concepts and Types; theories of capitalization –	14 Hrs

	Over capitalization, under capitalization and fair capitalization; Merits, demerits and remedies. <b>Capital Structure and Financial Structure:</b> Significance of Capital Structure, optimal capital structure, operating and financial average-Point: Financial Break Even Point, computation of E.P.S. and Evaluation of financial plans (Theory and problems).	
Unit IV	<b>Cost of Capital:</b> Meaning and Definition – classification, computation of specific cost of capital: cost of equity, cost of debt, cost of retained earnings, cost of preference shares. Cost of debt before tax and after tax – weighted average cost of capital and Marginal cost of capital (Theory and Problems).	8 Hrs
Unit V	<b>Basic Concepts of Working Capital Management:</b> Meaning, definitions-classification, excess or inadequate working capital-merits and dangers-determinants of working capital requirement, working capital forecasting of manufacturing and trading concern: balance sheet approach and operating cycle approach-principles of working capital management –working capital financing and investment policies (Theory and Problems).	10 Hrs
	Tests, Seminars, Group Discussions, Case Analysis & Project and Field visits <div style="text-align: right;">Total</div>	<div style="text-align: right;">50 Hrs</div>

**TEXT BOOKS:**

1. Pandey I.M. - Financial Management, Vikas, Allahabad.
2. Khan and Jain - Financial Management, T.M.H., New Delhi.
3. Van Horne - Financial Management & Policy, P.H.I., New Delhi.
4. Maheshwari S.N. - Financial Management and Practice, Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS:**

1. Maheshwar & Gupta - Financial Management, Sultan Chand & Sons, New Delhi.
2. Kulkarni & Satyaprasad - Financial Management, Himalaya, Bombay.
3. Reddi and Appannaiah - Financial Management, Himalaya, Bombay.
4. Stanley Block - Foundations of Financial Management, T.M.H New Delhi.
5. Stephen A.Ross - Essentials of Corporate Finance Management, T.M.H. New Delh.



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**Department of Commerce  
B.Com IV Sem**

**BCOM 421: COMPUTER APPLICATION IN BUSINESS –III  
(COMPULSORY PAPER)**

**(With effect from 2017 -18 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. Know about Algorithms, Flowcharts and C- Programming.
2. Train the students in working with Basics programming skills.
3. Make the students well versed with C Lang.

<b>UNITS</b>	<b>TOPIC</b>	<b>HOURS</b>
<b>Unit I</b>	<b>Algorithms, Flowcharts and C- Programming</b>  Steps involved in problem solving, problem definition, Analysis, algorithms, Flowchart, Pseudo code Coding, running the program, debugging, and testing documentation.	<b>5 Hrs</b>
<b>Unit II</b>	<b>Overview of ‘C’</b>  Introduction, Importance of ‘C’. Sample ‘C’ programs, Basic structure of ‘C’ Programs, Programming style, Executing a ‘C’ Program. <b>Constants, Variables and Data types:</b> ‘C’ Tokens, Keywords, and Identifiers Constants, variables, data types, declaration of variables, assigning values of variables, defining symbolic constants. <b>Operators and expressions:</b> Arithmetic operators, Relational operator, Logical operator, Assignment Operator, increment and decrement operator, conditional operator, bitwise operator, special operator, some computational problems, type conversion in Expressions, operator precedence and associativity. <b>Mathematical functions managing input and output operator:</b> Input and output statements, reading a character, writing characters, formatted Input formatted output statements.	<b>20 Hrs</b>

<b>Unit III</b>	<b>Decision Making, Branching and Looping</b>  Decision making IF statements, simple IF statements, IF Else Statements, Nesting of IF ELSE statements, ElseIF ladder, Switch statement, ?: operators, GOTO statement. For loop and example programs, While and example programs, do while Loop and example programs. <b>Arrays and string:</b> one dimensional array, Two dimensional arrays.	<b>15 Hrs</b>
<b>Unit IV</b>	<b>Function, Structure and Union</b> <b>Functions:</b> Function call by passing value, Function call by returning value, Function call by passing and returning value and recursion. <b>Structure:</b> Structure, Array in Structures, Structure with Array, Difference between array and Structure. <b>Union:</b> Union, Difference between structure and union, Strings, File Handling.	<b>10 Hrs</b>

### **LAB WORK**

**Practical:** C programs

### **TEXT BOOK:**

1. E. Balguruswamy, "Programming in ANSI C", Tata McGraw Hill Education Pvt. Ltd, 6<sup>th</sup> Edition.
2. P.N.Vasu, "Computer Fundamentals and C Programming", Vikasa Publishing House Pvt. Ltd, 1<sup>st</sup> Edition 2011.

### **REFERENCE BOOKS:**

1. Ashok N. Kamathane, "Programming with ANSI and Turbo C", Pearson Education, 4<sup>th</sup> Impression 2008.
2. Paul Deitel and Harvey Deitel, "C How to Program", Bharat Prakashan, 6<sup>th</sup> Edition".
3. Herbert Schildt, "C: The Complete Reference", Tata McGraw Hill Education Pvt. Ltd, 4<sup>th</sup> Edition.
4. P.B.Kotur, "Computer Concepts and C Programming", Sapna Book House (P).

**KLE Society's  
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**Department of Commerce  
B.Com IV Sem**

**Business Statistics II**

**SYLLABUS**

**(With effect from 2017 -18 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. Equip the learners with techniques for Analysis of Time Series.
2. Understand the Meaning, definition, types of Index Numbers.
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	TOPICS	Hours
I	Analysis of Time series Definition of time series, examples for a) time series, components of time series, illustrations, utility . b) measurement of secular trend : graphic method, method of moving averages, least squares method – fitting of linear, quadratic & exponential trend to the data	10 Hours
II	Index Numbers a) Definition, uses and limitations of an Index number, methods of constructing index numbers of price and quantities, problems involved in the construction of index numbers, Types of index numbers-price , quantity & value b) simple aggregate and price relatives method, weighted aggregate and weighted average of relatives method, important types of weighted index numbers: Laspeyre's, Paasche's, Marshall- Edgeworth, Fisher's, method of obtaining price and quantity index numbers, c) tests for index numbers, time reversal test, factor reversal test for index numbers,	15 Hours

	d) Cost of living price index number: Problems involved in the construction of cost of living index number, uses, and limitations, aggregative expenditure method and family budget method for the construction of cost of price index numbers.	
III	Elements of Probability a) Introduction to Probability, Random experiment, Sample space & events, b) Classical, Statistical & Axiomatic approaches to probability. c) Statements of complimentary law & additive laws of probability, conditional probability & multiplication theorem	10 Hours
IV	Random variables and Mathematical Expectation  a) Definition of a random variable, Probability mass function, Joint & marginal probability functions. b) Mathematical expectation & variance of a discrete random variable. c) Statements of Addition & multiplication theorems of expectation	15 Hours
V	Theoretical Distributions  a) Definition, example, properties and applications of Binomial Distribution, Poisson Distribution and Normal Distribution.	

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**Department of Commerce  
B.Com IV Sem  
Commercial Arithmetic II  
SYLLABUS**

(With effect from 2017 -18 and onwards)

Teaching hours per week – 4

Maximum Marks : 100 Marks

Semester End Examination : 70 Marks

Duration : 3 Hours

Internal Assessment : 30 Marks

Course Outcome:

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

1. Equip the learners with techniques for Simple & Compound Interest, Depreciation.
2. Understand Installment of Buying and annuities.
3. Understands the basic concept of calculation of goodwill on admission of new partner.

Unit	TOPICS	Hours
I	Simple & Compound Interest ,Depreciation	10 Hours
II	Installment Buying and annuities	10 Hours
III	Partnership a) Sharing of profit and losses b) Interest on capital drawings c) Calculation of goodwill on admission of new partner	10 Hours
IV	Joint Stock Companies  a) Shares & Stocks b) Issue and redemption of debentures c) Payment of Dividend d) Isssue of bonus shares	10 Hours
V	Time & Work, Time & Distances	10 Hours