Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
Programme Name-B. Com Finance
Syllabus w.e.f academic year:2026-27(Batch-26-29)

B. Com (Finance) First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1	ELS1	English (First Language)	ELS1	4	4
2	SLS1	Second Language	SLS1	4	4
3	BF151	Financial Accounting-I	DSC1	5	5
4	BF152	Business Organization and Management	DSC2	5	5
5	BF153	Financial Management	DSC3	5	5
		Total		**23**	**23**
		SEMESTER – II			
6	ELS2	English (First Language)	ELS2	4	4
7	SLS2	Second Language	SLS2	4	4
8	BF251	Financial Accounting-II	DSC4	3T+4P	5
9	BF252	Business Law	DSC5	5	5
10	BF253	Indian Financial System	DSC6	5	5
		Total		**25**	**23**

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B. Com (Finance) Second Year

S.No.	Course Code	Course Title	Course Category	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – III			
11	ELS3	English (First Language)	ELS3	4	4
12	SLS3	Second Language	SLS3	4	4
13	BF351	Advanced Accounting	DSC7	5	5
14	BF352	Business Statistics – I	DSC8	5	5
15	BF353	Security Analysis	DSC9	5	5
		Total		**23**	**23**
		SEMESTER – IV			
16	ELS4	English (First Language)	ELS4	4	4
17	SLS4	Second Language	SLS4	4	4
18	BF451	Income Tax	DSC10	5	5
19	BF452	Business Statistics-II	DSC11	5	5
20	BF453	Portfolio Management	DSC12	5	5
		Total		**23**	**23**

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B. Com (Finance) Third Year

S.No	Course Code	Course Title	Course Category	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – V			
21	BF551	a) Financial Statement Analysis / b) Behavioral Finance c) Auditing and Corporate Governance / d) Financial Planning & Performance	DSE1	5	5
22	BF552	a) Fundamentals of Financial Derivatives / b) Assessment of Individuals and GST/ c) Data Mining and Business Intelligence/ d) Financial Decision Making I	DSE2	5/(3T+4P)	5
23	BF553	Business Economics	MDC	4	4
24	SEC 1			2	2
25	SEC 2			2	2
26	VAC 1			4P/1T+2P/2	2
		Total		**24/23/22**	**20**
		SEMESTER – VI			
27	BF651	a) Financial Analytics / b) Personal Finance/ c) Mutual Fund Management/ d) Financial Control	DSE3	5/(3T+4P)	5
28	BF652	a) International Finance / b) Fintech Services / c) Business Ethics & Corporate Governance / d) Financial Decision Making-II	DSE4	5/(3T+4P)	5
29	BF653	Research Methodology and Project Report	RMP	2T+4R	4
30	SEC 3			2	2
31	SEC 4			2	2
32	VAC 2			4P/1T+2P/2	2
		Total		**24/27/26**	**20**
		GRAND TOTAL		**142/144/142**	**132**

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*ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course;**SEC:S**killEnhancementCourse;**DSC:D**iscipline**S**pecificCourse;**DSE:D**iscipline**S**pecificElective;**GE:G**eneric**E**lective; **PR**:**P**roject**R**eport;*

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	4	4	16
2	Second Language	4	4	16
3	SEC	4	2	8
4	VAC	2	2	4
5	MDC	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	4	5	20
	TOTAL	32		132
	Commerce	24		100
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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FINANCIAL ACCOUNTING - I

PAPER CODE: BF151	**PPW: 5**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To understand the fundamental concepts, principles and conventions of financial accounting.
COb2: To develop knowledge of accounting systems, accounting cycle, and preparation of journal, ledger and trial balance.
COb3: To familiarize with the preparation and use of subsidiary books.
COb4: To identify and rectify accounting errors and understand their impact on financial **statements.**
COb5: To understand and prepare Bank Reconciliation Statements.
COb6: To learn and apply various methods of depreciation in accounting.
COb7: To prepare final accounts of a sole trader including adjustments and closing entries.
COb8: To develop analytical, problem-solving, and practical accounting skills relevant to professional practice.

UNIT-I: INTRODUCTION:

Financial Accounting: Introduction, Meaning, Definition, Evolution, Functions, Advantages and Limitations, Users of Accounting Information, Branches of Accounting, Principles of Accounting: 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, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivables Book, Bills Payables 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 Favourable and over draft balances, Ascertainment of Correct Cash Book Balance, (Amended Cash Book) Preparation of Bank Reconciliation Statement (Including Problems)

UNIT-IV: DEPRECIATION:

Depreciation (IndAS-16): Meaning, Causes, Difference between Depreciation, Amortisation and Depletion, Objectives of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of depreciation: Straight Line Method, Diminishing Balance Method, Change of Depreciation Methods (Including Problems)

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UNIT V: FINAL ACCOUNTS
Capital and Revenue Expenditure: Meaning and Differences, Differed Revenue Expenditure. Final Accounts of Sole Trader: Meaning, Uses, Preparation of Manufacturing,
Trading and Profit & Loss Account and Balance Sheet, Adjustments, Closing Entries.

LAB WORK: Students will create the transactions and complete, the accounting process with the imaginary figures.

SUGGESTED READINGS:
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.7.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BF151 CO1: Remember and explain fundamental accounting concepts, principles, and accounting standards.
BF151 CO2: Apply accounting procedures to record transactions and prepare journal, ledger, and trial balance.
BF151 CO3: Analyse financial data using subsidiary books and cash book systems.
BF151 CO4: Identify and rectify accounting errors and assess their impact on financial statements.
BF151 CO5: Evaluate differences in bank balances and prepare accurate Bank Reconciliation Statements.
BF151 CO6: Apply appropriate depreciation methods and evaluate their financial implications.
BF151 CO7: Prepare final accounts of sole traders with necessary adjustments.
BF151 CO8: Develop problem-solving and analytical skills for real-world accounting applications.

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SEMESTER-I

BUSINESS ORGANISATION AND MANAGEMENT

COURSE CODE: BF152
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

HOURS/WEEK :5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES

COb1: To provide an understanding of the evolution, growth and development of business and the basic concepts of business, trade, industry and commerce.
COb2: To impart knowledge on various forms of business organizations including sole proprietorship, partnership, LLP, HUF and co-operative organizations.
COb3: To develop an understanding of joint stock companies, their characteristics, types and formation process as per the Companies Act, 2013.
COb4: To familiarize students with the concepts of management, its functions, levels and managerial skills.
COb5: To explain the principles of scientific management and Fayol's principles of management.
COb6: To provide knowledge about planning, types of plans, approaches to planning and management by objectives (MBO).
COb7: To develop an understanding of organizing, organizational structures, span of management and formal and informal organizations.
COb8: To explain the concepts of authority, delegation, decentralization, coordination and control along with their importance in management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

Evolution, Growth and Development of Business in India-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.(Practical Application)

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).

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UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

UNIT-IV: PLANNING AND ORGANISING

Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses— Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

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 – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3.Business Organization & Management: Dr. Manish Gupta, PBP.
4.Organization & Management: R. D. Agarwal, McGraw Hill.
5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6.Business Organization & Management: C.R. Basu, Tata McGraw Hill
7.Business Organization & Management: M.C. Shukla S. Chand,
8.Business Organisation and Management: D.S. Vittal, S. Chand
9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. NeeruVasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BF152 CO1: Explain the concepts, objectives and development of business and its environment.
BF152 CO2: Describe different forms of business organizations and evaluate their features and suitability.
BF152 CO3: Illustrate the formation, types and functioning of joint stock companies as per the Companies Act, 2013.

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BF152 CO4: Explain the functions, levels and principles of management and their role in business organizations.

BF152 CO5: Apply planning techniques, approaches and MBO concepts in managerial decision-making.

BF152 CO6: Analyze different organizational structures and principles of organizing in business context.

BF152 CO7: Evaluate the importance of authority, delegation, decentralization and coordination in organizations.

BF152 CO8: Describe control mechanisms and apply techniques for effective managerial control and coordination.

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SEMESTER-I

FINANCIAL MANAGEMENT

COURSE CODE: BF153	**HOURS/WEEK: 5**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs.	**MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To understand the nature, scope, objectives, and significance of financial management and its relationship with other functional areas of management.
COb2: To apply the concepts of Time Value of Money in evaluating present and future cash flows for financial decision-making.
COb3: To apply traditional and modern capital budgeting techniques for evaluating long-term investment proposals.
COb4: To examine the concept and computation of cost of capital and its role in financing decisions.
COb5: To analyze capital structure theories and evaluate the impact of different financing alternatives on firm value.
COb6: To analyze the effect of operating, financial, and combined leverage and their implications for risk and return.
COb7: To evaluate dividend policies and dividend theories in the context of shareholder wealth maximization.
COb8: To develop decision-making skills relating to working capital estimation and management for ensuring liquidity and profitability.

UNIT–I: INTRODUCTION

Part A: Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Part B: Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).
Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISIONS

Part A: Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process –
Part B: Techniques Capital Budgeting: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) (Simple Problems).

UNIT-III: FINANCING DECISIONS

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

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Part B: 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).

UNIT-IV: DIVIDEND DECISIONS

Part A: Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

Part B: Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only) Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS

Part A: Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors

Part B: Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES

At the end of the course, the students will be able to:

BF153 CO1: Explain the meaning, scope, objectives, and importance of financial management, including the role of the finance manager and agency relationship.

BF153 CO2: Apply Time Value of Money techniques to compute present values, future values, compounding, discounting, and cash flow valuations.

BF153 CO3: Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, IRR, PI, and Capital Rationing.

BF153 CO4: Compute the specific and weighted average cost of capital and assess their significance in financial decision-making.

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BF153 CO5: Analyze capital structure alternatives using various capital structure theories and determine the optimal capital structure of a firm.
BF153 CO6: Analyze the impact of operating, financial, and combined leverage and perform EBIT–EPS analysis for financing decisions.
BF153 CO7: Evaluate dividend policies and theories and assess their influence on shareholder wealth and firm value.
BF153 CO8: Prepare estimates of working capital requirements using different methods and recommend suitable working capital management strategies.

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SEMESTER II
FINANCIAL ACCOUNTING - II

PAPER CODE: BF251	**PPW: 3T + 4P**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 5**
EXAM HRS: 2 hrs	**MARKS: 50T+15I +35P**

COURSE OBJECTIVES

COb1: To understand the concepts, features, and limitations of single entry system and methods of ascertaining profit.
COb2: To develop the ability to convert single entry records into double entry system.
COb3: To learn the accounting procedures of not-for-profit organizations including preparation of Receipts and Payments Account and Income and Expenditure Account.
COb4: To understand the fundamentals of partnership accounts including fixed and fluctuating capital methods.
COb5: To acquire knowledge on accounting treatment of admission, retirement, and death of a partner.
COb6: To understand the procedures for dissolution of partnership firms and related accounting treatment.
COb7: To familiarize with computerized accounting using Tally Prime for recording transactions and maintaining accounts.
COb8: To develop skills in preparation of financial statements, GST and TDS computations using Tally Prime.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS
Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS
Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

UNIT-III: PARTNERSHIP ACCOUNTS:
Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.
Admission of a partner: Treatment of goodwill, accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit-sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership (Including Problems) – Insolvency of a Partner (Theory only).

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UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

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. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari &V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BF251 CO1: Explain the concepts, features, and limitations of single entry system and methods of profit ascertainment.
BF251CO2: Apply conversion methods to prepare accounts from incomplete records.
BF251 CO3: Prepare accounts of not-for-profit organizations including Receipts and Payments Account and Income and Expenditure Account.
BF251 CO4: Analyze partnership accounts under fixed and fluctuating capital systems.
BF251 CO5: Apply accounting procedures for admission, retirement, and death of a partner.
BF251 CO6: Evaluate and prepare accounts related to dissolution of partnership firms.
BF251 CO7: Record and manage accounting transactions using Tally Prime including inventory management.
BF251 CO8: Generate financial statements and reports with GST and TDS using Tally Prime.

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Department of Commerce,
Bhavan's Vivekananda College

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Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
Programme Name-B. Com Finance
Syllabus w.e.f academic year:2026-27(Batch-26-29)

SEMESTER II
BUSINESS LAW

COURSE CODE: BF252	**HOURS/WEEK: 5**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 5**
EXAM DURATION :3HRS	**MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I
Agreement and contract -Essentials of a valid contract-Types of contracts- Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II
Legality of Object and Consideration – agreement opposed to public policy- – Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:
Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller.
Consumer Protection Act 2019 Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

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UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

UNIT–V: WINDING UP AND INFORMATION TECHNOLOGY ACT 2005

Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up

Information Technology Act 2005

Objectives of Information Technology Act 2005 - Definitions -Digital signatures -E-governance -Offences & Penalties

SUGGESTEDREADINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. CompanyLaw: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
3. BusinessLaws –Dr. B. K. Hussain, Nagalakshmi -PBP
4. CompanyLaw: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. CompanyLaw and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
6. Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. CorporateLaw: PPS Gogna, S Chand.
8. BusinessLaw: D.S. Vital, S Chand
9. CompanyLaw: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BF252 CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
BF252 CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
BF252 CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
BF252 CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
BF252 CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
BF252 CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
BF252 CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
BF252 CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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Department of Commerce
Programme Name-B. Com Finance
Syllabus w.e.f academic year:2026-27(Batch-26-29)

SEMESTER-II
INDIAN FINANCIAL SYSTEM

COURSE CODE: BF253 | **HOURS/WEEK :5**
YEAR/SEMESTER: I/II | **NO. OF CREDITS: 5**
EXAM DURATION :3HRS | **MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To explain the components, structure, and weaknesses of the Indian financial system.
COb2: To contrast the features, functions, and regulations of banking and non-banking institutions.
COb3: To examine the operations of capital, money, and bill markets.
COb4: To familiarize students with Commodity market structures and participants.
COb5: To introduce Core financial products like stocks, bonds, mutual funds, and derivatives.
COb6: To outline alternative financing avenues like REITs, IITFs, P2P, and crowdfunding.
COb7: To distinguish between various fund-based services like leasing, factoring, and hire purchase.
COb8: To study fee-based services including loan syndication, issue management, and credit rating.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL INSTITUTIONS:

Meaning - Features – Types - Role of Financial Institutions in the Financial System - Banking and Non-Banking Financial Institutions – Types – Objectives - Functions – Products – Operations - Regulations (Theory)

UNIT-III: FINANCIAL MARKETS:

Meaning – Types: Capital Markets: Primary and Secondary - Money Markets: Bill Market – Commercial Bills Market – Acceptance Market – Call Money Market – Notice Money Market – Term Money Market – Commodities Market: Bullion Market, Base Metals, Energy and Agri-Commodities: Meaning - Features – Functions – Types – Participants (Theory)

UNIT-IV: FINANCIAL PRODUCTS:

Meaning – Types: Securities (Stocks, Bonds, Mutual Funds) – Derivatives (Forwards, Futures, Options and Swaps) Commodities – Currencies – Exchange Traded Funds – Real Estate Investment Trust Funds – Infrastructure Investment Trust Funds – Private Equity – Venture Capital – P2P Lending – Crowd Funding (Theory)

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UNIT-V: FINANCIAL SERVICES:
Meaning - Types of Financial Services – Fund Based Services: Leasing – Hire Purchase – Factoring – Forfaiting – Mutual Funds – Bill Discounting – Credit Financing – Housing Finance. Fee Based Services: Issue Management Services – Loan Syndication – Corporate Counseling - Credit Rating Services (Theory)

SUGGESTED READINGS:

1. Bharti V. Pathak, Indian Financial System, Pearson India.
2. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
3. Gurusamy, Financial Services and Markets, Thomson.
4. L. M. Bhole, Financial Institutions and Markets, Tata Mc-Graw-Hill Publishing.
5. M. Y. Khan, Indian Financial System, Tata Mc-Graw-Hill Publishing.
6. Madura, Financial Institutions and Markets, Thomson.
7. Pathak, Financial Markets and Services, Pearson India.
8. R. M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House.
9. Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press.
10. Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta, Financial Institutions & Markets, Kalyani Publishers.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BF253 CO1: Describe the structure, flow of funds, and weaknesses of the Indian financial system.
BF253 CO2: Differentiate between banking and non-banking financial institutions and their operations.
BF253 CO3: Explain the functions of primary, secondary, money, and bill markets.
BF253 CO4: Identify key participants and segments within the commodity markets.
BF253 CO5: Analyze the features and mechanics of traditional and derivative financial instruments.
BF253 CO6: Summarize modern alternative investment tools like REITs, IITFs, and crowdfunding.
BF253 CO7: Evaluate fund-based financial services like leasing, factoring, and housing finance.
BF253 CO8: Explain the workflow of fee-based services like corporate counselling and credit rating.

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