

2ND SEMESTER B.COM (G) SYLLABUS
AND MODEL QUESTION PAPERS

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-II
COURSE 3: FINANCIAL ACCOUNTING II (W.E.F.2025-26)

Theory Credits: 4

4 hrs/week

Course Objectives:

This course is designed to enable students to achieve the following objectives:

- Understand consignment accounts.
- Evaluate different methods of joint ventures accounting.
- Familiarise with the preparation of accounts in non-profit organizations.
- Acquaint with preparation of partnership deed and treatment of various accounts.
- Give practical insights on partnership accounts which; admission, retirement, death and dissolution.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

CO1: Analyse the various accounts related to consignment business.

CO2: Prepare accounts of joint ventures under different methods.

CO3: Understand the preparation of receipts and payment, income and expenditure accounts;

CO4: To explore the essence of partnership deed and preparation of accounts in partnership;

CO5: Apply accounting procedures for partner's death, firm dissolution, and insolvency, including the Garner v. Murray Rule.

SYLLABUS

Unit I: Bills of Exchange

Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (Including Problems).

Unit-II: Consignment Accounts

Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission -Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock -Normal and Abnormal Losses (including Problems).

Unit-III: Joint Venture Accounts

Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Unit IV: Partnership Accounts-I

Meaning – Partnership Deed - Fixed and Fluctuating Capitals Accounting Treatment of Goodwill – Admission, Retirement (including problems).

Unit V: Partnership Accounts-II:

Death of a Partner - Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems)

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-II
COURSE 4: BUSINESS ECONOMICS (W.E.F.2025-26)

4 hrs/week

Theory Credits: 4

Course Objectives:

This course is designed to enable students to achieve the following objectives: to

- Understand and explain the meaning, nature, and scope of Business Economics along with the interface between Micro and Macro Economics.
- Analyze consumer demand, its determinants, and apply the law of demand and elasticity concepts in real-world scenarios.
- Evaluate production processes, cost structures, and apply break-even analysis for effective business decision-making.
- Identify and differentiate between various market structures and assess pricing and competition strategies in each.
- Interpret the components and measurement methods of national income and understand challenges in economic data analysis.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- CO1: Understand the nature and scope of business economics and distinguish between micro and macroeconomics.
- CO2: Analyse demand, elasticity, and consumer behaviour for business decision-making.
- CO3: Apply production and cost concepts, including break-even analysis, to assess viability.
- CO4: Differentiate market structures and explain price-output determination under perfect competition.
- CO5: Understand national income concepts and evaluate the impact of structural reforms and macro indicators.

SYLLABUS

Unit-I: Introduction

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics, differences and their Interface.

UNIT-II: Demand Analysis

Meaning and Definition of Demand, Determinants of Demand. Demand Function, Law of Demand, Demand Curve, Exceptions to Law of Demand. Elasticity of Demand, Measurement of Price Elasticity of Demand.

UNIT – III: Production, Cost and Revenue Analysis

Concept of Production Function, Law of Variable Proportions, Law of Returns to Scale. Classification of Costs – Short run Vs Long run cost-Average cost, marginal cost, Break - Even Analysis -advantages and applications

UNIT-IV: Market Structure

Concept of Market – Classification of Markets. Characteristics of Perfect Market& Imperfect Market (Monopoly)

UNIT-V: National Income and Structural Reforms

Meaning – Definition - Concepts of National Income – GDP - Measurement of National Income -Components of National Income-Problems in Measuring National Income.

2ND SEMESTER B.COM (CA) SYLLABUS
AND MODEL QUESTION PAPERS

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-2: B.Com(CA)
COURSE 1: FINANCIAL ACCOUNTING I (W.E.F.2025-26)

5 hrs/week

Theory Credits: 4

Course Objectives

After completion of the course, the student will be able to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes(COs)

Upon successful completion of this course, students will be able: to

- CO1: understand the basic concepts of financial accounting;
- CO2: analyse the accounting process;
- CO3: enable the students to understand the various methods of depreciation and its calculation;
- CO4: examine the impact of provisions and reserves on profitability of business;
- CO5: workout with final accounts and assess the financial position of the concern.

SYLLABUS

Unit – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting
- Advantages and Limitations –GAAP- Accounting Concepts and Conventions –
Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit
Rules. (Theory)

Unit – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book-Preparation of Trial
Balance- Rectification of Errors (Including Problems)

Unit – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation- Methods of
Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (Including
Problems).

Unit – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves –Differences
between Provisions and Reserves – Accounting Treatment – Journal Entries –Adjustment in Final
Accounts – Impact on Profit – (Including Problems).

Unit – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments (Including
Problems)

2ND SEMESTER B.COM (BFSI) SYLLABUS
AND MODEL QUESTION PAPERS

GOVERNMENT COLLEGE FOR MEN(A), KADAPA

B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester 2 – Core Subject – 1

Basic Finance Concepts:

1. Introduction to Finance

Overview of financial markets

Key participants (individuals, institutions)

Objectives of financial analysis

Time Value of Money (TVM)

Future value, present value, and compounding

Understanding interest rates and discounting

Risk and Return

Types of risk (systematic, unsystematic)

Calculating risk measures (standard deviation, beta)

Relationship between risk and return

2. Financial Statement Analysis:

Understanding Financial Statements

Balance Sheet, Income Statement, Cash Flow Statement

Reading and interpreting financial statements

Financial Ratios

Liquidity ratios

Solvency ratios

Profitability ratios

Efficiency ratios

DuPont Analysis

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Decomposition of return on equity (ROE)
Identifying drivers of performance

3. Valuation Techniques:

Discounted Cash Flow (DCF) Analysis

Forecasting cash flows

Estimating terminal value

Calculating present value

Comparable Company Analysis (CCA)

Identifying comparable companies

Analyzing multiples (P/E, EV/EBITDA, etc.)

Valuation using market comparables

Asset-Based Valuation

Valuing assets and liabilities

Adjusted book value method

Liquidation value method

4. Financial Modeling:

Excel Skills for Financial Modeling

Building income statement, balance sheet, cash flow statement

Creating dynamic financial models

Building Integrated Financial Models

Forecasting revenue, expenses, and cash flows

Sensitivity analysis and scenario modeling

Company Valuation Modeling

Integrating DCF, CCA, and other valuation methods

Developing valuation models for different industries

5. Advanced Topics:

Financial Risk Management

Hedging techniques

Derivatives and their use in risk management

Corporate Finance

Capital structure decisions

Cost of capital estimation

Mergers and Acquisitions (M&A) Analysis

M&A process overview

Valuation techniques in M&A

Case Studies and Practical Applications:

Analyzing real-world financial statements

Valuing companies based on case studies

Hands-on financial modeling exercises

Additional Resources and Tools:

Financial analysis software (e.g., Bloomberg Terminal, FactSet)

Online resources, books, and academic journals

Guest lectures from industry professionals

Evaluation and Assessment:

Assignments on financial statement analysis

Valuation projects and presentations

Quizzes and exams to test understanding

This curriculum covers a comprehensive range of topics in financial analysis, starting from basic concepts to advanced techniques, and integrates practical applications to provide a well-rounded learning experience.

GOVERNMENT COLLEGE FOR MEN(A), KADAPA

B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester 2 – Core Subject – 2

Foundations of Investments:

1. Introduction to Investments

Definition and objectives of investment

Importance of risk-return trade-off in investment decisions

Overview of investment vehicles (stocks, bonds, mutual funds, ETFs)

Financial Markets and Instruments

Overview of financial markets (stock market, bond market, money market)

Types of financial instruments (stocks, bonds, derivatives)

Understanding market efficiency and pricing mechanisms

2. Risk and Return Concepts:

Risk and Return Fundamentals

Definition of risk and return

Relationship between risk and return (risk-return trade-off)

Measures of risk (standard deviation, beta) and return (expected return, yield)

Capital Asset Pricing Model (CAPM)

Theory of CAPM and its assumptions

Calculation of expected return using CAPM

Role of beta in measuring systematic risk

Modern Portfolio Theory (MPT)

Portfolio diversification and risk reduction

Efficient frontier and optimal asset allocation

Capital Market Line (CML) and Risk-Free Rate

3. Risk Assessment and Management:

Types of Risk in Investments

Systematic vs. unsystematic risk

Market risk, credit risk, liquidity risk, and operational risk

Political and regulatory risk

Risk Measurement Techniques

Value at Risk (VaR)

Conditional Value at Risk (CVaR)

Stress testing and scenario analysis

Risk Management Strategies

Asset allocation strategies (strategic vs. tactical asset allocation)

Hedging techniques (options, futures, swaps)

Portfolio insurance strategies

4. Investment Analysis and Valuation:

Fundamental Analysis

Analysis of financial statements (income statement, balance sheet, cash flow statement)

Valuation methods (discounted cash flow, relative valuation)

Qualitative analysis (industry analysis, competitive advantage assessment)

Technical Analysis

Price and volume analysis

Chart patterns and trends

Technical indicators (moving averages, MACD, RSI)

5. Portfolio Management:

Portfolio Construction

Asset allocation strategies based on risk tolerance and investment objectives

Portfolio optimization techniques
Rebalancing and monitoring portfolio performance
Diversification Strategies

Benefits of diversification
Correlation analysis and portfolio diversification
Risk-parity and risk-budgeting approaches
Performance Evaluation

Measures of portfolio performance (Sharpe ratio, Treynor ratio, Jensen's alpha)
Benchmarking and performance attribution analysis
Evaluation of active vs. passive investment strategies

6. Behavioral Finance:

Behavioral Biases and Heuristics

Overconfidence, loss aversion, herd behavior, and other biases
Impact of behavioral biases on investment decisions
Strategies to mitigate behavioral biases
Market Anomalies and Investor Irrationality

Market bubbles and crashes
Momentum effect, value effect, and other market anomalies
Contrarian investment strategies

Case Studies and Practical Applications:

Analyzing real-world investment scenarios and case studies
Conducting risk assessments and constructing investment portfolios
Simulated trading exercises and portfolio management simulations

Additional Resources and Tools:

Investment textbooks, journals, and academic literature
Financial modeling software (e.g., Excel, Bloomberg)
Investment analysis platforms and databases

Evaluation and Assessment:

Assignments, quizzes, and exams assessing understanding of investment concepts and principles

Case study analyses and presentations evaluating application of investment theories in real-world scenarios

Portfolio construction projects and performance evaluations

This curriculum provides a comprehensive understanding of investments focusing on risk and returns, covering theoretical concepts, practical applications, and behavioral aspects to prepare students for careers in investment management, financial analysis, and portfolio management.

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
B.COM(BFSI)- AEDP PROGRAMME (W.E.P.2025-26)

Semester 2 – Core Subject - 3

Foundations of Financial Management:

1. Introduction to Financial Management

- Definition and objectives of financial management
 - Role and responsibilities of financial managers
 - Overview of financial markets and institutions
- Financial Statements Analysis
- Understanding financial statements (income statement, balance sheet, cash flow statement)
 - Financial ratio analysis and interpretation
 - DuPont analysis for assessing profitability
- Time Value of Money
- Principles of time value of money (present value, future value, discounting)
 - Applications of time value of money in investment decision-making
 - Calculating present and future values of cash flows

2. Capital Budgeting and Investment Decisions:

Capital Budgeting Techniques

- Net present value (NPV) analysis
 - Internal rate of return (IRR) method
 - Payback period and discounted payback period
- Risk and Return Analysis
- Understanding risk and return relationship
 - Capital asset pricing model (CAPM) for calculating cost of equity
 - Risk-adjusted discount rate and sensitivity analysis
- Project Evaluation and Selection
- Evaluating strategic alignment and project viability
 - Capital rationing and project prioritization
 - Real options analysis for investment flexibility

3. Financing Decisions and Capital Structure:

Capital Structure Theory

Modigliani-Miller theorem and capital structure irrelevance

Trade-off theory and pecking order theory

Factors influencing optimal capital structure

Debt and Equity Financing

Sources of long-term financing (debt, equity, hybrid securities)

Cost of debt and cost of equity calculation

Dividend policy and distribution decisions

Financial Leverage and Risk Management

Impact of financial leverage on returns and risk

Managing financial risk through hedging and derivatives

Working capital management and liquidity risk

4. Financial Planning and Forecasting:

Budgeting and Forecasting

Types of budgets (operating budget, capital budget, cash budget)

Zero-based budgeting and flexible budgeting techniques

Rolling forecasts and variance analysis

Financial Modeling

Building financial models for forecasting and scenario analysis

Sensitivity analysis and scenario planning

Forecasting financial statements and cash flows

Working Capital Management

Managing cash, receivables, and inventory

Cash conversion cycle optimization

Short-term financing and liquidity management

5. Financial Performance Measurement and Analysis:

Financial Performance Metrics

Key performance indicators (KPIs) for financial analysis

Economic value added (EVA) and shareholder value analysis

Balanced scorecard approach to performance measurement
Financial Reporting and Disclosure

International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP)

Corporate governance and financial transparency
Regulatory compliance and financial reporting requirements
Financial Risk Management

Identification and assessment of financial risks (market risk, credit risk, liquidity risk)
Risk mitigation strategies (diversification, hedging, insurance)
Stress testing and risk scenario analysis

6. Corporate Finance and Strategic Financial Management:

Mergers and Acquisitions

M&A process and valuation methods
Financial and strategic considerations in mergers and acquisitions
Post-merger integration and performance evaluation

Corporate Restructuring

Types of corporate restructuring (divestitures, spin-offs, joint ventures)
Financial implications of restructuring activities
Shareholder value creation through restructuring
International Financial Management

Foreign exchange risk management
Multinational capital budgeting and financing decisions
Global financial markets and international investment opportunities

Case Studies and Practical Applications:

Analyzing real-world financial management scenarios and case studies
Financial modeling and decision-making projects
Simulations and business games for strategic financial management

Additional Resources and Tools:

Financial management textbooks, journals, and research papers
Financial analysis software and tools (e.g., Excel, financial modeling software)

Workshops and seminars on financial management topics

Evaluation and Assessment:

Assignments, quizzes, and exams assessing understanding of financial management concepts and theories

Case analysis and presentation evaluations

Financial modeling and forecasting projects assessment

This curriculum provides a comprehensive understanding of financial management, covering theoretical concepts, practical applications, and tools and techniques to equip individuals with the skills needed to make informed financial decisions and effectively manage financial resources within organizations.