



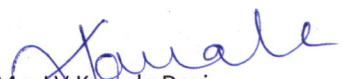
**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**B.Com(Hons) First Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
<b>SEMESTER – I</b>					
1	ELS1	English (First Language)	ELS1	4	4
2	AECC1	A)Environmental Science/ B)Basic Computer Skills	AECC1	2	2
3	BCH151	Financial Accounting-I	DSC1	5	5
4	BCH152	Business Organization and Management	DSC2	5	5
5	BCH153	Foreign Trade	DSC3	5	5
6	BCH154	Marketing Management	DSC4	5	5
		<b>Total</b>		<b>26</b>	<b>26</b>
<b>SEMESTER – II</b>					
7	ELS2	English (First Language)	ELS2	4	4
8	AECC2	A)Basic Computer Skills/ B)Environmental Science	AECC2	2	2
9	BCH251	Financial Accounting-II	DSC5	5	5
10	BCH252	Banking and Financial Services	DSC6	5	5
11	BCH253	Business Economics	GE	4	4
12	BCH254	Human Resource Management	DSC7	5	5
		<b>Total</b>		<b>25</b>	<b>25</b>

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**



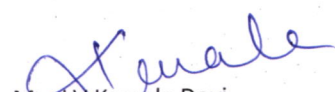
**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**B.Com(Hons) Second Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
<b>SEMESTER – III</b>					
	ELS3	English (First Language)	ELS3	3	3
13	BCH351	Advanced Accounting	DSC8	5	5
14	BCH352	Business Statistics - I	DSC9	5	5
15	BCH353	Financial Institutions and Markets	DSC10	5	5
16	BCH354	Financial Management	DSC11	5	5
17	SE355	A)Communication Skills B)Professional Skills	SEC1 UGC Specified Course	2	2
18	SE356	A) Advanced Excel B)Principles of Insurance / C)Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2/1T+2P	2
		<b>Total</b>		<b>27/28</b>	<b>27</b>
<b>SEMESTER – IV</b>					
	ELS4	English (First Language)	ELS4	3	3
21	BCH451	Corporate Accounting	DSC12	5	5
22	BCH452	Business Statistics-II	DSC13	5	5
23	BCH453	Income Tax	DSC14	5	5
24	BCH454	Investment Management	DSC15	5	5
19	SE455	A) Leadership & Management Skills B)Universal Human Values	SEC3 UGC Specified Course	2	2
20	SE456	A)Entrepreneurial Development / B) Regulation of Insurance Business/ C) Search Engine Optimization & Online Advertising D) Data Visualization &Storytelling	SEC4 Dept Specified Course	2	2
		<b>Total</b>		<b>27</b>	<b>27</b>

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**B.Com(Hons) Third Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
<b>SEMESTER – V</b>					
25	ELS5	English (First Language)	ELS5	3	3
26	BCH551	Business Law	DSC16	5	5
27	BCH552	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
28	BCH553	A) Assessment of Individuals & Theory of GST / B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	5	5
29	BCH554	A) Research Methodology / B) Strategic Management/ C) Investment Industry – I	DSE3	5	5
30	BCH555	A) International Finance / B) Project and Relationship Management/ C) Investment Instrument	DSE4	5	5
		<b>Total</b>		<b>28</b>	<b>28</b>
<b>SEMESTER – VI</b>					
31	ELS6	English (First Language)	ELS6	3	3
32	BCH651	Project Report	PR	8R	4
33	BCH652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE5	5	5
34	BCH653	A) Auditing and Corporate Governance/ B) Financial Decision Making-II/ C) International Auditing	DSE6	3T+4P/ 5	5
35	BCH654	A) IND AS / B) Corporate Governance/ C) Investment Industry –II	DSE7	5	5
36	BCH655	A) Fundamentals of Financial Derivatives/ B) Business Applications of Emerging Technologies/ C) Investment Industry Controls	DSE8	5	5
		<b>Total</b>		<b>31/29</b>	<b>27</b>
		<b>GRAND TOTAL</b>		<b>164/163</b>	<b>160</b>

*Usha Kiran*  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

*Kamala Devi*  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**


**ELS:** English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **PR:** Project Report;

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	AECC	2	2	4
3	SEC	4	2	8
4	GE	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	8	5	40
	<b>TOTAL</b>	<b>38</b>		<b>160</b>
	<b>Commerce</b>	<b>30</b>		<b>136</b>
<b>CREDITS UNDER NON-CGPA</b>		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Reaccredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONS)- CBCS COURSE w.e.f. 2022-23**

**ENVIRONMENTAL SCIENCE**

**PAPER CODE: AECC1**  
**YEAR/SEMESTER: I/I**

**PPW: 2**  
**NO. OF CREDITS: 2**

**CO1:** To create awareness on sustainable practices and conservation of Natural Resources  
**CO2:** To sensitise students about the effects of human activity on the environment

**UNIT-I: Ecosystem, Biodiversity & Natural Resources**

1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem – Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

**UNIT-II: Environmental Pollution, Global Issues & Legislation**

1. Causes, Effects & Control measures of Air Pollution, Water Pollution
2. Solid Waste Management
3. Global Warming & Ozone layer depletion.
4. III – effects of Fire – works
5. Disaster management – floods, earthquakes & Cyclones
6. Environmental legislation:-  
(a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
7. Human Rights
8. Women and Child welfare
9. Role of Information technology in environment and human health.

❖ **Field Study:**

- Pond Ecosystem
- Forest Ecosystem

**AECC1 CO1:** Appraise various sustainable practices to conserve Biodiversity and Natural Resources.

**AECC1 CO2:** Analyse the effects of human activity on the environment.

*V. Usha*  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

*K. Kamala Devi*  
Mrs LV Kamala Devi  
Chairperson, BOS  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**FINANCIAL ACCOUNTING - I**

**PAPER CODE: BCH151**  
**YEAR/SEMESTER: I/I**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: to acquire conceptual knowledge of accounting process, preparation of final accounts of sole trader, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.*

**UNIT- WISE COURSE OBJECTIVES**

- COB1:** To familiarize with accounting principles, process and various branches of accounting.  
**COB2:** To learn different subsidiary books.  
**COB3:** To learn the preparation of Bank Reconciliation Statement.  
**COB4:** To identify the types of errors and apply the relevant procedure for rectification and prepare final accounts.  
**COB5:** To learn different methods of depreciation.

**UNIT-I: INTRODUCTION:**

Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions. Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance

**UNIT-II: SUBSIDIARY BOOKS:**

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.

**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 - Preparation of Bank Reconciliation Statement.

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

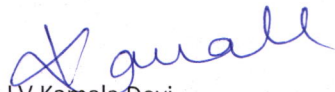
**Depreciation (AS-6):** Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries(Including problems)

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**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. Maheshwari, 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

**BCH151 CO1:** Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

**BCH151 CO2:** Acquaint them with different types of subsidiary books.

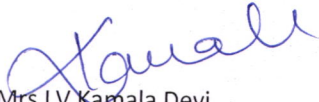
**BCH151 CO3:** Compare the balances of cash book and pass book and reconcile them.

**BCH151 CO4:** Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

**BCH151 CO5:** Assess the profitability and financial position of a company through preparation of final accounts.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BUSINESS ORGANISATION AND MANAGEMENT**

**PAPER CODE: BCH152**  
**YEAR/SEMESTER: I/I**

**PPW :5**  
**NO. OF CREDITS: 5**

*Course Objective: To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations*

**UNIT- WISE COURSE OBJECTIVES**

- COB1:** To provide an insight about the origin of business and the existence of different forms of business organisations  
**COB2:** To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013  
**COB3:** To study the meaning, functions, role and principles of management within the business.  
**COB4:** To understand about the types and approaches of planning and know the different types organizational structures.  
**COB5:** To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

**UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:**

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.

**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).

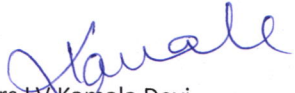
**UNIT-III:INTRODUCTION TO FUNCTIONS OF MANAGEMENT:**

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.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**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:**

1. 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. Neeru Vasihth, Tax Mann Publications.

**COURSE OUTCOMES:**

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

**BCH152 CO1:** Explain about the origin of business and the functioning of different forms of Business organisations.

**BCH152 CO2:** Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

**BCH152 CO3:** Describe about the Importance, role and the principles of Management.

**BCH152 CO4:** Explain about the different approaches to planning and the various forms of organisational structures.

**BCH152 CO5:** Describe about the features of control and delegation of authority for effective co-ordinations.

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

Dean  
Faculty of Commerce  
Osmania University  
Hyderabad - 500 007, T.S.

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**FOREIGN TRADE**

**PAPER CODE: BCH153**  
**YEAR/SEMESTER: I/I**

**PPW: 5**  
**NO. OF CREDITS: 5**

**COURSE OBJECTIVE:** To gain knowledge about India's foreign trade with respect to documentation, exchange rates, trade balance and their relevance with international institutions.

**UNIT-WISE COURSE OBJECTIVES:**

- Cob1:** To gain an understanding about all foreign trade related procedures and documentation.  
**Cob2:** To be able to distinguish between broader and narrower concepts such as balance of trade and balance of payments and gain an insight about disequilibrium and ways to correct it.  
**Cob3:** To understand the concept of exchange rate adjustments, trade policy and relate their significance on India's foreign trade and economic development.  
**Cob4:** To summarize and relate the impact of regional economic grouping on India's foreign trade.  
**Cob5:** To be able to express the importance and role of international institutions and their association with respect to India's foreign trade.

**UNIT-I: INTRODUCTION:**

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List

**UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes Remedies for Correcting Balance of Payments in International Trade

**UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation - Current Export Policy and Import Policy.

**UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:**

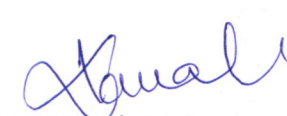
Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SUGGESTED READINGS:**

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade – Dr Srinivasa Narayana, Jyoti Mehra – PBP
4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani Publishers
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

**COURSE OUTCOMES:**

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

**BCH153 CO1:** Identify various documents used in foreign trade transactions.

**BCH153 CO2:** Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

**BCH153 CO3:** Explain about exchange control and methods of exchange rate adjustment and the importance of India's foreign trade policy.

**BCH153 CO4:** Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

**BCH153 CO5:** Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.

*Usha*

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

Dean  
Faculty of Commerce  
Osmania University  
Hyderabad - 500 007, T.S:

*Kamala*

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**MARKETING MANAGEMENT**

PAPER CODE: BCH154  
YEAR/SEMESTER: I/I

PPW: 5  
NO. OF CREDITS: 5

*Course Objective: to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.*

**UNIT-WISE COURSE OBJECTIVES**

**Cob1:** To familiarize with the concepts of basics of principles of marketing, PESTEL Analysis, STP Analysis, SWOT Analysis related to Corporate Strategic Planning, Business Strategic Planning and Marketing Process

**Cob2:** To gain insight on product and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

**Cob3:** To know different pricing approaches that businesses use.

**Cob4:** Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix

**Cob5:** To explain what channels of distribution are and why organizations use them.

**UNIT-I: INTRODUCTION:**

Meaning and Definition of Marketing- Evolution of Marketing- Marketing Myopia- Marketing Management- Objectives- Concepts of Segmentation, Targeting and Positioning- PESTEL Analysis- SWOT Analysis

**UNIT-II: PRODUCT MANAGEMENT:**

Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product - New Product Development Stages - Product Life Cycle Stages and its Strategies - Branding - Packaging & Labelling.

**UNIT-III: PRICE MANAGEMENT:**

Pricing - Objectives of Pricing - Role of Price in Marketing Mix - Factors Influencing - Price Decisions - Pricing Under Different Competitive Conditions - New Product Pricing - Pricing Methods - Cost Based and Demand Based Strategies.

**UNIT-IV: PROMOTION MANAGEMENT:**

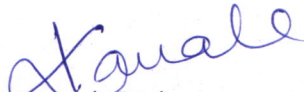
Promotion: Significance, Promotion Mix Elements - Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms.

**UNIT-V: CHANNEL MANAGEMENT & RETAILING:**

Marketing Channels: Nature - Levels - Structure - Participants - Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**SUGGESTED READINGS:**

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma etal., Cengage Learning.

**COURSE OUTCOMES**

At the end of the course students will be able to

**BCH154 CO1:** Define the basic concepts related to marketing concepts, STP, SWOT and PESTEL Analysis

**BCH154 CO2:** Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

**BCH154 CO3:** Identify the different pricing approaches that businesses use.

**BCH154 CO4:** Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

**BCH154 CO5:** Classify how distribution channels are selected and analyse the various functions related to distribution channels.

*V. Usha*

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

*Kamala Devi*

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Reaccredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONS)- CBCS COURSE w.e.f. 2022-23**

**BASIC COMPUTER SKILLS**

PAPER CODE: AECC2  
YEAR/SEMESTER: I/II

PPW : 2  
NO. OF CREDITS: 2

**Objective:** to impart a basic level understanding of working of a computer and its usage.

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To get an insight of physical components, OS and word processing.

**COB2:** To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

**UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING:**

**Knowing computer:** What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

**Operating Computer using GUI Based Operating System:** What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.

**Understanding Word Processing:** Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

**UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS:**

**Using Spread Sheet:** Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

**Basics of presentation software:** Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

**Introduction to Internet, WWW and Web Browsers:**

**Introduction to Internet:** Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

**World Wide Web:** Search Engines; Understanding URL; Domain name; IP Address; Using e- governance website.

**Web Browsing:** Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

*Usha*  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

Dean  
Faculty of Commerce  
Osmania University  
Hyderabad - 500 007, T.S.

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Reaccredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONS)- CBCS COURSE w.e.f. 2022-23**

---

**SUGGESTED READINGS:**

1. Introduction to Computers, Peter Norton, McGrawHill , 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata McGrawHill.

**Web Resources:**

1. <https://online.stanford.edu/courses/soe-yccscs101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>

**COURSE OUTCOMES:**

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

**AECC2 CO1:** Identify parts of computers, distinguish various OS and apply word processors.

**AECC2 CO2:** Apply knowledge of spreadsheet, presentation, Internet and Browsers.

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

Mrs LV Kamala Devi  
Chairperson, BOS  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SEMESTER II**

**FINANCIAL ACCOUNTING - II**

**PAPER CODE: BCH251**  
**YEAR/SEMESTER: I/II**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.*

**UNIT- WISE COURSE OBJECTIVES**

- Cob1:** To know the different methods used in single entry system.
- Cob2:** To learn accounting of non-profit concerns.
- Cob3:** To learn accounting of partnership firms.
- Cob4:** To learn accounting of dissolution and insolvency.
- Cob5:** To understand various contemporary issues of accounting,

**UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS:**

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

**UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:**

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

**UNIT-III: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

**UNIT-IV : PARTNERSHIP ACCOUNTS–II:**

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

**UNIT-V: CONTEMPORARY ISSUES IN ACCOUNTING:**

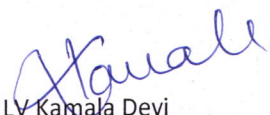
Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

**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-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.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**COURSE OUTCOMES:**

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

**BCH251 CO1** : To identify the profit/loss under statement and conversion method.

**BCH251 CO2** :To prepare accounts of non-business concerns.

**BCH251 CO3** :To solve problems related to types of capital accounts, admission, retirement and death of a partner.

**BCH251 CO4** : To evaluate the firms at the time of dissolution and insolvency.

**BCH251 CO5**: To outline the various contemporary issues of accounting.

*Usha*  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

Head  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BANKING AND FINANCIAL SERVICES**

**PAPER CODE: BCH252**  
**YEAR/SEMESTER: I/II**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: To familiarize about the working of the Indian Banking System along with Fund-based and Non-fund-based Financial Services.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

**COB2:** To understand about Banker and Customer relationship and different types of customers.

**COB3:** To give an understanding about different types of Negotiable Instruments and Banker's precautions while advancing loans.

**COB4:** To give an outline about all fund-based and fee-based financial services and their present scenario.

**COB5:** To provide an insight about merchant banking and its scope, innovative role of venture capital financing and other financial services such as leasing, it's types and factoring and forfeiting.

**UNIT-I: 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 and monetary policies - Brief description on various types of banks District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

**UNIT-II: BANKER AND CUSTOMER 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 to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**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 Service Sector Present Scenario

**UNIT-V: FINANCIAL SERVICES:**

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India  
Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - 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

**SUGGESTED READINGS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: SanthiVedula&Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

**COURSE OUTCOMES:**

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

**BCH252 CO1:** Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

**BCH252 CO2:** Explain about the banking relationship between banker and customer and types of customers.

**BCH252 CO3:** Describe about the features of negotiable instruments and procedures and precautions while giving loans by banks.

**BCH252 CO4:** To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

**BCH252 CO5:** To summarise about the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services.

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BUSINESS ECONOMICS**

**PAPER CODE: BCH253**  
**YEAR/SEMESTER: I/II**

**PPW: 4**  
**NO. OF CREDITS: 4**

*Course Objective: To acquire knowledge for application of economic principles and tools in business practices.*

**UNIT- WISE COURSE OBJECTIVES**

**COb1:** Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

**COb2:** Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

**COb3:** Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

**COb4:** Enumerate the role of different types of competition in market and to analyze the market situation.

**COb5:** Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

**UNIT-I: INTRODUCTION**

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

**UNIT-II: DEMAND AND SUPPLY ANALYSIS**


Meaning – Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

**UNIT-III: PRODUCTION AND COST ANALYSIS**


Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.

**UNIT-IV: MARKET ANALYSIS**

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**UNIT-V: MACRO-ECONOMICS FOR MANAGERS**

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit – Business cycles - Nature – Phases - Causes – Inflation causes and control – Deflation and stagflation.

**SUGGESTED READINGS & REFERENCES:**

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

**COURSE OUTCOMES:**

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

**BCH253 CO1:** Identify various utility approaches and the laws associated with cardinal utility approach.

**BCH253 CO2:** Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

**BCH253 CO3:** Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

**BCH253 CO4:** Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

**BCH253 CO5:** Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**HUMAN RESOURCE MANAGEMENT**

**PAPER CODE: BCH 254**  
**YEAR/SEMESTER: I/II**

**PPW: 5**  
**NO. OF CREDITS: 5**

**Course Objectives:** The objective of the course is to teach how to achieve business success through managing a team. Managing human resources is about being successful because the company has used their talent to their best ability.

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop the understanding of the concept of human resource management and to understand its relevance in organization.

**COB2:** To develop necessary skill set for application of various HR issues

**COB3:** To analyse the strategic issues and strategies required to select and develop manpower resources

**COB4:** To integrate the knowledge of HR concepts to take correct business decision

**COB5:** To prepare how to execute the Appraisal Method and categorize the problems of performance of performance appraisal

**UNIT- I: INTRODUCTION**

HRM: Meaning – Concept - Evolution - Importance – Objectives and scope - Functions of HRM – Changing role of HR Manager - HRM Policies – HRM Vs Personnel Management – Recent trends in HR

**UNIT-II: HR PLANNING & JOB ANALYSIS**

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning. Job Analysis - Concept and meaning - Process of Job analysis - Job Description - Job Specification – Uses of Job Analysis

**UNIT-III: PROCUREMENT OF HUMAN RESOURCES**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment (Traditional and Modern) - Concept of Selection – Selection Process – Selection Techniques – Placement and Induction – Internal Mobility.

**UNIT-IV: HUMAN RESOURCE DEVELOPMENT**

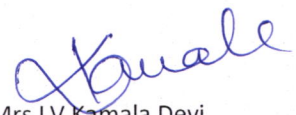
Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

**UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL**

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – 360 Degree Appraisal – MBO Techniques – Problems of Performance Appraisal.

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**SUGGESTED READING:**

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.

**COURSE OUTCOMES**

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

**BCH254 CO1:** Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR

**BCH254 CO2:** Integrate the practical implementation of the Process of HR Planning and Process of Job analysis

**BCH254 CO3:** Categorize the Sources of Recruitment, its factors and Selection Process for an organisation

**BCH254 CO4:** Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization

**BCH254CO5:** Integrate the process of performance appraisal techniques and its significance to perpetuity in business.

*Usha*

Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

*Kamala*

Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College



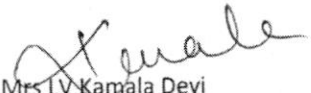
**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**B.Com(Hons) Second Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
<b>SEMESTER – III</b>					
	ELS3	English (First Language)	ELS3	3	3
13	BCH351	Advanced Accounting	DSC8	5	5
14	BCH352	Business Statistics - I	DSC9	5	5
15	BCH353	Financial Institutions and Markets	DSC10	5	5
16	BCH354	Financial Management	DSC11	5	5
17	SE355	A)Communication Skills B)Professional Skills	SEC1 UGC Specified Course	2	2
18	SE356	A) Advanced Excel B)Principles of Insurance / C)Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2/1T+2P	2
		<b>Total</b>		<b>27/28</b>	<b>27</b>
<b>SEMESTER – IV</b>					
	ELS4	English (First Language)	ELS4	3	3
21	BCH451	Corporate Accounting	DSC12	5	5
22	BCH452	Business Statistics-II	DSC13	5	5
23	BCH453	Income Tax	DSC14	5	5
24	BCH454	Investment Management	DSC15	5	5
19	SE455	A) Leadership & Management Skills B)Universal Human Values	SEC3 UGC Specified Course	2	2
20	SE456	A)Entrepreneurial Development / B) Regulation of Insurance Business/ C) Search Engine Optimization & Online Advertising D) Data Visualization &Storytelling	SEC4 Dept Specified Course	2	2
		<b>Total</b>		<b>27</b>	<b>27</b>

  
Prof V Usha Kiran,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Dean**  
**Faculty of Commerce**  
**Osmania University**  
**Hyderabad - 500 007, T.S.**

  
Mrs LV Kamala Devi  
Chairperson, BOS, Department of  
Commerce, Bhavan's Vivekananda  
College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SEMESTER III**

**ADVANCED ACCOUNTING**

**PAPER CODE: BCH351**  
**YEAR/SEMESTER: II/III**

**PPW: 5**  
**NO. OF CREDITS: 5**

**Course Objective:** To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

**UNIT WISE- COURSE OBJECTIVES**

**COB1:** To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.

**COB2:** To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.

**COB3:** To make the students review the various methods of Valuation of Goodwill and shares

**COB4:** To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.

**COB5:** To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

**UNIT-I: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES**

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Lum sum) Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

**UNIT-II: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES**

Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.


**UNIT-III: VALUATION OF GOODWILL AND SHARES**

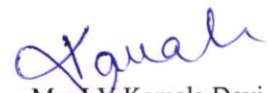
Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

**UNIT-IV: AMALGAMATION (AS-14)**

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems).

  
Prof. D. Chennappa  
Department of Commerce  
Osmania University,  
OU Nominee

  
Mrs. L.V. Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**UNIT-V: INTERNAL RECONSTRUCTION**

Legal provisions of section 66 of the Companies Act, accounting treatment – Preparation of Balance sheet after reconstruction.

**SUGGESTED READINGS:**

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S. N. Maheshwari & V.L. Maheshwari, Vikas.
5. Accountancy-III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

**REFERENCES**

Financial statements of Listed Joint stock companies from their Annual reports

**COURSE OUTCOMES:**

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

**BCH351 CO1:** Execute the process of accounting for issue of Shares and Debt.

**BCH351 CO2:** Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

**BCH351 CO3:** Estimate the Value of Goodwill and Shares by various methods.

**BCH351 CO4:** Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

**BCH351 CO5:** Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007

Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BUSINESS STATISTICS-I**

**PAPER CODE: BCH352**  
**YEAR/SEMESTER: II/ III**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: to inculcate analytical and computational ability among the students*

**UNIT- WISE COURSE OBJECTIVES**

- COB1:** To introduce the basic concepts of statistics along with methods of collection and presentation of data  
**COB2:** To understand & calculate all the measures of central tendency.  
**COB3:** To measure the variations using various measures of dispersion.  
**COB4:** To find out the direction of variation and also the peak of the curve.  
**COB5:** To identify the relationship among the variables in business related areas.

**UNIT-I: INTRODUCTION**

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

Diagrammatic and Graphic Presentation: One Dimensional(Bar Diagrams Only) and Two Dimensional Diagrams(Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-II: MEASURES OF CENTRAL TENDENCY**

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-III: MEASURES OF DISPERSION**

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.

**UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS**

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning –Raw Moments, Central moments, Skewness and kurtosis using moments(Excluding Shepard's correction):.

**UNIT-V: CORRELATION**

Meaning - Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Method - Concurrent Deviation Method.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SUGGESTED READINGS:**

1. Business Statistics: S. L. Aggarwal, S. L. Bhardwaj, Kalyani Publications
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics for Management: Levin & Rubin, Pearson.
4. Statistics: E. Narayanan Nadar, PHI Learning
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn, Sweenly, Williams, Cengage.

**COURSE OUTCOMES:**

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


**BCH352 CO1:** To familiarise the basic concepts of statistics along with methods of collection and presentation of data.

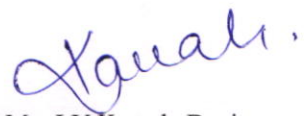
**BCH352 CO2:** To compute averages using different methods of central tendency

**BCH352 CO3:** To examine the variation of data through different methods of dispersion.

**BCH352 CO4:** To identify the skewedness and peak in the data using the methods of skewness and kurtosis.

**BCH352 CO5:** To determine the relation between variables using the methods of correlation.

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007,**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**FINANCIAL INSTITUTIONS AND MARKETS**

**PAPER CODE: BCH353**  
**YEAR/SEMESTER: II/ III**

**PPW: 5**  
**NO. OF CREDITS: 5**

**Course Objective:** To familiarize students about the working of Indian Financial System and functioning of debt and equity market.

**UNIT-WISE COURSE OBJECTIVES**

**COB1:** To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development.

**COB2:** To understand about the role of various banking and non-banking institutions in encouraging smooth flow of credit for various business activities.

**COB3:** To give an overview about money market instruments and role played by RBI as the regulator and facilitator for requirements of short term credit.

**COB4:** To study about India's debt market and various intermediaries involved in operations of debt market.

**COB5:** To understand the functioning of the equity market and role played by SEBI in regulating the equity market.

**UNIT-I: INDIAN FINANCIAL SYSTEM**

Structure of Financial System - Components - Functions - Flow of Funds Matrix - Financial System and Economic Development Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

**UNIT-II: FINANCIAL INSTITUTIONS**


Commercial Banking: NPAs-Basel Norms- - Non-banking Finance Companies: Types - Functions- Development Financial Institutions-IFCI, IDBI, ICICI, IRBI and SFCs.

**UNIT-III: MONEY MARKET**

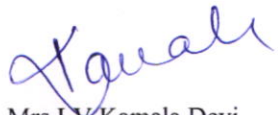
Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI - Functions and monetary policies - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee) - Structure and Functions.

**UNIT-IV: DEBT MARKET**

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds -Green bonds- Gold bonds- Bond Ratings.

  
Prof. D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs. LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**UNIT-V: EQUITY MARKET**

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO – Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges-An overview about DEMAT account - Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices – Introduction to derivatives Concept of crowd funding- SEBI: Objectives and Functions

**SUGGESTED READINGS:**

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

**Course Outcomes:**

At the end of the course students will be able to


**BCH353 CO1:** To illustrate about the functions, components of the Indian Financial system and its role in economic development.

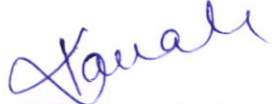
**BCH353 CO2:** To describe about the role played by the banking and non-banking financial institutions in credit disbursement.

**BCH353 CO3:** To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

**BCH353 CO4:** To explain about India's debt market, its instruments and intermediaries involved in their functioning.

**BCH353 CO5:** To explain about the equity market instruments, DEMAT account, intermediaries, and role of SEBI as a regulator.

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**FINANCIAL MANAGEMENT**

**PAPER CODE: BCH354**  
**YEAR/SEMESTER: II/III**

**PPW: 5**  
**NO. OF CREDITS: 5**

**COURSE OBJECTIVE:** *To procure conceptual knowledge about financial management, evaluation of different capital budgeting techniques, familiarize with capital structure theories, determination of cost of capital and appraising the dividend theories.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To annotate the importance of financial management and its relationship with other management areas. To measure the time value of money

**COB2:** To measure the capital budgeting techniques. To determine the cost of capital.

**COB3:** To Infer the capital structure theories. To distinguish different leverages

**COB4:** Appraising the dividend theories

**COB5:** To determine working capital requirements

**UNIT-I: INTRODUCTION**

**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).

**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).

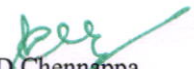
**UNIT-II: LONG-TERM INVESTMENT DECISIONS**

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

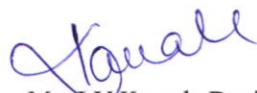
**UNIT-III: FINANCING DECISIONS**

**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).

**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).

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University  
OU Nominee

**Head**  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**UNIT-IV: DIVIDEND DECISIONS**

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

**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**

**Working Capital Management:** Concept – Kinds – Components – Objectives – Need – Operating Cycle – Factors – 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

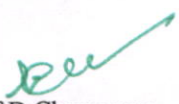
**BCH354 CO1:** Calculate common investment criteria and project cash flows associated with corporate project evaluation.

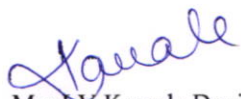
**BCH354 CO2:** Apply measures of cost of capital and financial leverage to form long term financial policies for business.

**BCH354 CO3:** Relate capital investment decisions and financial policies to business valuations

**BCH354 CO4:** Describe the common factors influencing dividend policy

**BCH354 CO5:** Assess short term financial requirements of an organization.

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**COMMUNICATION SKILLS**

**PAPER CODE: SE 355A**  
**YEAR/SEMESTER: II/III**

**PPW: 2**  
**NO. OF CREDITS: 2**

*Course Objective: To acquire good verbal, written and non-verbal communication skills.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To identify common communication(verbal, written) problems and rectify them  
**COB2:** To learn communication through digital media and nonverbal communication

**UNIT I: VERBAL & WRITTEN COMMUNICATION**

**Listening** -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening ; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

**Reading** -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

**Writing and different modes of writing** - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence - Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

**UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION**

**Digital Literacy:** Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint  
**Effective use of social media** -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media - Introduction to digital marketing

**Nonverbal Communication** -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

**COURSE OUTCOMES:**

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

**SE355A CO1:** Exhibit good verbal and written communication skills

**SE355A CO2:** Apply digital tools for communication and nonverbal communication

Prof.D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**PROFESSIONAL SKILLS**

**PAPER CODE: SE 355B**  
**YEAR/SEMESTER: II/III**

**PPW: 2**  
**NO. OF CREDITS: 2**

*Course Objective: To acquire good verbal, written and non-verbal communication skills.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To acquire career skills and fully pursue to partake in a successful career path  
**COB2:** To help students understanding the significance of team skills and acquiring them

**UNIT-I: CAREER SKILLS**

**Resume Skills-** Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata ,Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

**Interview skills** Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts , Situation, Task, Approach, and response (Star Approach) for facing an interview , Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

**Group Discussion Skills-** Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors

**Exploring Career Opportunities-** Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

**UNIT II- TEAM SKILLS**

**Presentation Skills** -Types of presentations, Internal and external presentation ,Knowing the purpose , Knowing the audience ,Opening and closing a presentation ,Using presentation tools ,Handling questions Presentation to heterogenic group, Ways to improve presentation skills over time

**Trust and Collaboration-** Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

**Listening as a Team skill** - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**Brainstorming** -Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

**Social and Cultural Etiquette**- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

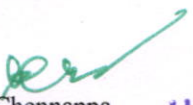
**Internal Communication**- Use of various channels of transmitting information including digital and physical to team members


**COURSE OUTCOMES:**

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

**SE355B CO1:** Demonstrate career skills through proper resume making, group discussion and interviewing skills

**SE355B CO2:** Acquire presentation skills and team skills

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**ADVANCED EXCEL**

**PAPER CODE: SE356A**  
**YEAR/SEMESTER: II/III**

**PPW: 1T+2P**  
**NO. OF CREDITS: 2**

*Course Objective: To inculcate knowledge in Data analysis with excel.*

**UNIT- WISE COURSE OBJECTIVES**

**COb1:** To classify conditional format, formulae function, group and subtotal

**COb2:** To describe charts and graphs with options

**UNIT –I- FORMULA AND FUNCTIONS**

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

**UNIT II: WORKING WITH PIVOT TABLES AND CHARTS**

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

**SUGGESTED READINGS:**


1. Microsoft Office 2016 Step by Stepby Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

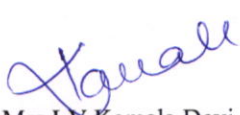
**COURSE OUTCOMES:**

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

**SE 356A CO1:** Analyse and implement calculations using formulae and function methods

**SE 356A CO2:** Apply knowledge for Design Chart and graphs.

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**DATA ANALYSIS USING EXCEL**

**PAPER CODE: SE 356B**  
**YEAR/SEMESTER: II/III**

**PPW: 1T+2P**  
**NO. OF CREDITS: 2**

*Course Objective: To inculcate knowledge in Data analysis with excel.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To classify conditional format, formulae function, group and subtotal

**COB2:** To describe charts and graphs with options

**UNIT -I- FORMULA AND FUNCTIONS**

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

**UNIT II: WORKING WITH PIVOT TABLES AND CHARTS**

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

**SUGGESTED READINGS:**

1. Microsoft Office 2016 Step by Step by Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

**COURSE OUTCOMES:**

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

**SE 356B CO1:** Analyse and implement calculations using formulae and function methods

**SE 356B CO2:** Apply knowledge for Design Chart and graphs.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007**

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SEMESTER IV**

**CORPORATE ACCOUNTING**

**PAPER CODE: BCH 451**  
**YEAR/SEMESTER: II/IV**

**PPW: 5**  
**NO. OF CREDITS: 5**

**Course Objective:** To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies.

**UNIT WISE- COURSE OBJECTIVES**

**COB1:** To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

**COB2:** To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

**COB3:** To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

**COB4:** To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

**COB5:** To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

**UNIT-I: ACCOUNTS OF BANKING COMPANIES**

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

**UNIT-II: COMPANY LIQUIDATION**

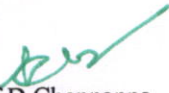
Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

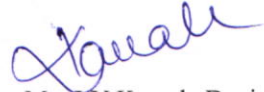
**UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES**

Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

**UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES**

Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**UNIT-V: HOLDING COMPANIES – AS-21**

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013

**SUGGESTED READINGS:**

1. Advanced Accountancy (Vol-II): S.N. Maheshwari & V. L .Maheswari, Vikas.
2. Accountancy–III: Tulsian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R. L. Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

**REFERENCES**

Annual reports of Banks, Life Insurance, General Insurance companies.

**COURSE OUTCOMES:**

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

**BCH451 CO1:** Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

**BCH451 CO2:** Review the forms of Statement of affairs and Liquidator's Final statement of account.

**BCH451 CO3:** Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

**BCH451 CO4:** Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

**BCH451 CO5:** Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.

*kes*  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BUSINESS STATISTICS-II**

**PAPER CODE: BCH452**  
**YEAR/SEMESTER: II/ III**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: to inculcate analytical and computational ability among the students*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

**COB2:** To construct the simple, price, quantity, value and other indices.

**COB3:** To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

**COB4:** To categorise the various elements of probability and calculate the probability of occurrence of an event.

**COB5:** To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

**UNIT-I: REGRESSION**

Correlation vs Regression Analysis, Linear and Non Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**UNIT-II: INDEX NUMBERS**

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES**

Time Series: Components - Methods-Semi Averages - Moving Averages -Least Square Method (Straight line method only)- Shifting and conversion -utility of time series analysis

**UNIT-IV: PROBABILITY** (Proof not required for theorems)


Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's.-Simple problems

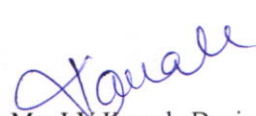
**UNIT-V : THEORITICAL DISTRIBUTIONS**

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution.

Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G. Laxman, Vasudeva Reddy, K. Goud, Taxmann Publications, Hyderabad.

**COURSE OUTCOMES:**

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

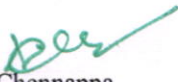
**BCH452 CO1:** Identifies the dependent and independent variables using simple Regression.

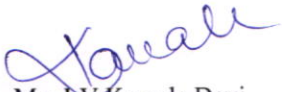
**BCH452 CO2:** Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

**BCH452 CO3:** Implementing the utility of time series analysis.

**BCH452 CO4:** Assessing the theorems of probability and its utility in estimating and analysing a situation.

**BCH452 CO5:** Facilitating in operation research, sales forecasting and in risk evaluation.

  
Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**INCOME TAX**

**PAPER CODE: BCH 453**  
**YEAR/SEMESTER: II/IV**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT- WISE COURSE OBJECTIVES**

**Cob1:** To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

**Cob2:** To apply the provisions of IT in calculating income from salaries.

**Cob3:** To estimate house property income following the deductions under section 24

**Cob4:** To articulate the computation of the income from business and profession.

**Cob5:** To highlight the types of capital gains

**UNIT-I: INTRODUCTION**

Direct and Indirect Taxes - Canons of Taxation - Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes.(Theory Only)

**UNIT-II: INCOME FROM SALARIES**

Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary


**UNIT-III: INCOME FROM HOUSE PROPERTY**

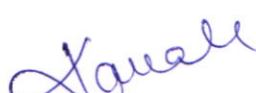
Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

**UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION**

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

---

**UNIT-V: CAPITAL GAINS:**

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer - Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain capital gains u/s 54. Problems on computation of capital gains

**SUGGESTED READING:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

**COURSE OUTCOMES:**

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


**BCH453 CO1:** Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual

**BCH453 CO2:** Enumerate the Income from Salaries

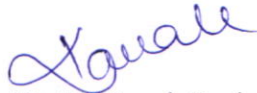
**BCH453 CO3:** Assess income from house property of an individual.

**BCH453 CO4:** Determine the profits and gains from business and profession

**BCH453 CO5:** Interpret income from capital gains

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Head**  
Department of Commerce  
Osmania University  
Secunderabad-500 007.

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**INVESTMENT MANAGEMENT**

**PAPER CODE: BCH454**  
**YEAR/SEMESTER: II/IV**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: To familiarize with concepts of risk and return relating to Investment*

**UNIT- WISE COURSE OBJECTIVES**

- COB1:** To explain about investment process and investment avenues.  
**COB2:** To evaluate the risk and return analysis.  
**COB3:** To make the student understand about market and market indices.  
**COB4:** To elucidate the process of portfolio selection.  
**COB5:** To expound the application of portfolio selection and sharpes single model.

**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**

**RETURN:** Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return – Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).

**Risk:** Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – $\beta$  as a Measure of Risk (Including 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: PORTFOLIO ANALYSIS**

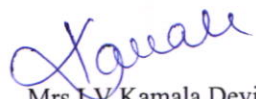
Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

**UNIT-V: PORTFOLIO SELECTION**

**Portfolio Selection:** Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

**Sharpe Single Index Model:** Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007.**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**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: Maheswari, PHI.

**COURSE OUTCOMES:**

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

**BCH454 CO1:** Describe the general structure of various financial markets.

**BCH454 CO2:** Assess value of stock return and measure the systematic and unsystematic risk

**BCH454 CO3:** Analyse the market indices.

**BCH454 CO4:** Build a diversified portfolio.

**BCH454 CO5:** Assess portfolio performance.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University  
OU Nominee  
Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

*Kamala*  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College



**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**LEADERSHIP AND MANAGEMENT SKILLS**

**PAPER CODE: SE455A**  
**YEAR/SEMESTER: II/IV**

**PPW: 2**  
**NO. OF CREDITS: 2**

*Course Objective: To acquire leadership, managerial and entrepreneurial skills.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop emotional and social intelligence and integrative thinking for effective leadership  
**COB2:** To develop creative and entrepreneurial mindset

**UNIT I- LEADERSHIP & MANAGERIAL SKILLS**

**Leadership Skills-** Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

**Managerial Skills-** Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management;  
**Self-Management Skills-** Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation

**Innovative Leadership and Design Thinking** - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

**UNIT II- ENTREPRENEURIAL SKILLS**

**Entrepreneurial Skills-** Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making


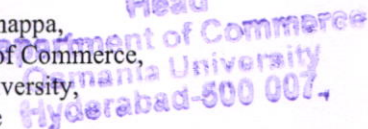
**Ethics and Integrity-** Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life

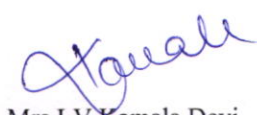
**COURSE OUTCOMES:**

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

**SE 455A CO1:** Examine various leadership models and demonstrate leadership and managerial skills

**SE 455A CO2:** Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

  
Prof D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  


  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**UNIVERSAL HUMAN VALUES**

**PAPER CODE: SE455B**  
**YEAR/SEMESTER: II/IV**

**PPW: 2**  
**NO. OF CREDITS: 2**

*Course Objective: To inculcate universal human values among students.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.

**COB2:** To Realise their potential as human beings and conduct themselves properly in the ways of the world.

**UNIT I: LOVE, TRUTH & NON-VIOLENCE**

**Love & Compassion** - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

**Truth**-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they do n't practice it?, Learners' individual and/or group experience(s), Simulated situations, Case studies

**Non-Violence**- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non- violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

**Righteousness**- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

Prof. D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007**

Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**UNIT II: PEACE, SERVICE & RENUNCIATION**

**Peace**-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

**Service**- Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies

**Renunciation (Sacrifice)**- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

**COURSE OUTCOMES:**

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

- **SE455B CO1:** Demonstrate universal human values in individual, social circles, career path, and national life.
- **SE455B CO2:** Practice human values consciously

Prof. D. Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee

Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

Mrs L.V. Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**ENTREPRENEURIAL DEVELOPMENT**

**PAPER CODE: SE456A**  
**YEAR/SEMESTER: II/IV**

**PPW: 2**  
**NO. OF CREDITS: 2**

*Course Objective: To motivate a student for entrepreneurial career and to make student capable of perceiving and exploiting successfully opportunities for enterprises. The trained entrepreneur can guide others on how to start their own enterprise and approach various institutions for finance.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To identify the evolution of entrepreneur and acquire knowledge on Government Schemes available for women entrepreneurs in India for setting up as an entrepreneur.

**COB2:** To attain and capture entrepreneurship based on programs of Government of India.

**UNIT-I: INTRODUCTION**

Entrepreneur: Evolution of Entrepreneurs - Concept - Functions - Characteristics - Importance of Entrepreneur - Types of Entrepreneurs - Women Entrepreneurs in India - Opportunities & Challenges - Government Schemes for women entrepreneurs.

**UNIT-II: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES**

Entrepreneurship Development Programmes - Policies of the Government - Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs - Role of Financial Institutions and Banks.

**SUGGESTED READINGS**

1. Entrepreneurship Development: A. Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V. Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

**COURSE OUTCOMES**

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

**SE456A CO1:** Demonstrate the evolution, concepts, and functions of entrepreneurs.

**SE456A CO2:** Categorize the entrepreneur development policies and programs of Government of India. This will help them to choose a start-up or a Business organisation.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
Head  
Department of Commerce  
Osmania University  
Hyderabad-500 007.

Mrs L.V.Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College





**BHAVAN'S VIVEKANANDA COLLEGE**  
**OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094**  
Accredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM (HONOURS- CBCS) COURSE w.e.f. 2022-23**

**BUSINESS ETHICS**

**PAPER CODE: SE456B**  
**YEAR/SEMESTER: II/IV**

**PPW: 2**  
**NO. OF CREDITS: 2**

**Course Objectives:** The objective of the course is to help student weigh the potential consequences of business decisions, and it teaches how to make moral distinctions and avoid common fallacies that people often fall into when making decisions.

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To characterize the importance of business ethics and avoid ethical dilemmas involved in it.

**COB2:** To discriminate business etiquettes in business meetings

**UNIT I – INTRODUCTION TO BUSINESS ETHICS**

Meaning- Requirement of Ethics in Business- Need/Importance for ethics in business- Moral vs. Ethics- Ethics vs. Religion – Law vs. Ethics- Issues/ Dilemmas involved in Business ethics- How to handle ethical dilemmas in business- Benefits of Business Ethics.

**UNIT II-BUSINESS ETIQUETTES**

Meaning- Importance of Etiquettes- Etiquettes in Business cards- Business Meetings- Board Meetings - Board meetings- Shareholders meetings- Employees in meetings- Press conferences in printing and electronic media- Dining manners at Breakfast- Lunch and Dinner meetings- Behaviour with foreign delegates- Manner of shake hand- Dress code - in working hours- Working days- Business meetings- Corporate culture functions- Etiquettes in Delivery of Speeches and addressing the people

**SUGGESTED READINGS**

1. Business Ethics and Communication- Dr.V.K.Jain and Omprakash Biyani – S.Chand
2. Business Ethics and Communication – C.S.TejalSethi- S.Chand
3. Business Laws, Ethics and Communication.
4. Business Laws, Ethics and communication.

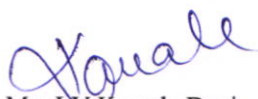
**COURSE OUTCOMES**

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

**SE456 CO1:**Combine the basic concepts of business ethics to derive its benefits.

**SE456 CO2:**To articulate etiquettes in business meetings.

Prof D.Chennappa,  
Department of Commerce,  
Osmania University,  
OU Nominee  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007**

  
Mrs LV Kamala Devi  
Chairperson, BOS,  
Department of Commerce,  
Bhavan's Vivekananda College