



BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities & Commerce,
Sainikpuri, Secunderabad

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

Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-25-28)

**SEMESTER- III
ADVANCED ACCOUNTING**

**COURSE CODE: BCC351
YEAR/SEMESTER: II/III
EXAM HRS: 3 HRS**

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

COURSE OBJECTIVES:

- COb1:** To explain the need and methods of valuation of goodwill and shares and their application in business situations.
COb2: To classify different classes of shares and debentures and present them in company financial statements.
COb3: To apply accounting procedures relating to issue of shares and debentures.
COb4: To prepare company final accounts as per Schedule III of the Companies Act, 2013.
COb5: To explain the concept and apply accounting treatment relating to issue of bonus shares as per SEBI guidelines.
COb6: To apply accounting treatment relating to amalgamation as per Accounting Standard 14.
COb7: To explain the concept and apply procedures involved in internal reconstruction of companies.
COb8: To solve accounting problems using advanced accounting principles in practical company accounting situations.

UNIT-I: 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-II: 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 (Lump sum)

Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

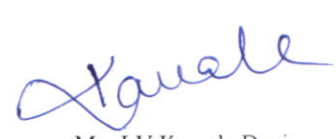
UNIT-III: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES

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.

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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).

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.Maheswari, 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

BCC351 CO1: Calculate the value of goodwill and shares using different valuation methods.

BCC351 CO2: Distinguish between different classes of shares and debentures and present them appropriately in financial statements.

BCC351 CO3: Apply accounting procedures relating to issue of shares and debentures.

BCC351 CO4: Prepare Statement of Profit and Loss, Balance Sheet of companies as per Schedule III.

BCC351 CO5: Apply accounting procedures relating to issue of bonus shares in accordance with guidelines.

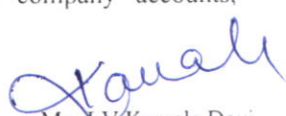
BCC351 CO6: Prepare accounts relating to amalgamation in the books of transferor and transferee companies.

BCC351 CO7: Prepare accounts relating to internal reconstruction and construct the reconstituted Balance Sheet.

BCC351 CO8: Solve advanced accounting problems relating to valuation, company accounts, amalgamation, and reconstruction.

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**SEMESTER III
BUSINESS STATISTICS-I**

**COURSE CODE: BCC352
YEAR/SEMESTER: II/III
EXAM DURATION:3 HRS**

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

COURSE OBJECTIVES

- COB1:** To define and recall fundamental concepts, scope, and limitations of statistics.
- COB2:** To explain methods of data collection, classification, tabulation, and presentation.
- COB3:** To compute measures of central tendency such as mean, median, and mode.
- COB4:** To calculate measures of dispersion including range, quartile deviation, and standard deviation.
- COB5:** To analyze the distribution of data using skewness and kurtosis measures.
- COB6:** To examine relationships between variables using correlation techniques.
- COB7:** To interpret statistical results and assess their reliability for decision-making.
- COB8:** To construct diagrams, graphs, and statistical summaries using tools like Excel.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics In India- 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. Diagrams and graphs using Excel.

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.

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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 Shephard'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 Difference Method - Concurrent Deviation Method.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
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, students will be able to

BCC352 CO1: Recall key statistical terms, concepts, and methods used in data analysis.

BCC352 CO2: Explain and organize data using classification, tabulation, and graphical presentation techniques.

BCC352 CO3: Compute and apply different measures of central tendency in business data.

BCC352 CO4: Calculate and interpret measures of dispersion to assess variability in data.

BCC352 CO5: Analyze the shape of data distributions using skewness and kurtosis.

BCC352 CO6: Examine the degree and direction of relationship between variables using correlation methods.

BCC352 CO7: Evaluate statistical findings and draw meaningful conclusions for business decisions.

BCC352 CO8: Develop charts, graphs, and statistical reports using Excel or other tools.

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**SEMESTER III
RELATIONAL DATABASE MANAGEMENT SYSTEMS**

**COURSE CODE: BCC353
YEAR/SEMESTER: II/III
EXAM DURATION: 2HRS**

**HOURS PER WEEK: 3T + 4P
NO. OF CREDITS :5
MAX MARKS: 50T+15I+35P**

COURSE OBJECTIVES

COB1: To understand the fundamentals of Database Management Systems, database approach, file-based systems, and DBMS architecture.

COB2: To develop knowledge of database models, Entity Relationship modeling, and database administration functions.

COB3: To explain database integrity constraints, keys, referential integrity, and normalization techniques.

COB4: To familiarize with file organization methods and physical database design issues.

COB5: To develop skills in Structured Query Language (SQL) for database definition, manipulation, control, and transaction management.

COB6: To understand transaction processing, concurrency control mechanisms, locking protocols, and database recovery techniques.

COB7: To explain database security, authorization mechanisms, and integrity management in database systems.

COB8: To familiarize with distributed databases, data replication, fragmentation, and client-server database architecture.

UNIT-I: BASIC CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file-based system - Database Approach - Objectives of database approach - Advantages and disadvantages of database approach - Three level architecture of DBMS or logical DBMS architecture -Database Administrator (DBA) Functions & Role -Types of DBA -Relational and Entity Relationship (ER) Data Models- E-R Diagram.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalization - Rules of Data Normalization - The First Normal Form -The Second Normal Form - The Third Normal Form.

File Organization: Physical Database Design Issues - Storage of Database on Hard Disks - File Organization and Its Types Sequential File Organization - Indexed (Indexed Sequential) File Organization.

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UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL characteristic features - SQL data types – SQL commands - Data Definition Language (Create, Alter, Desc, Drop) - Data Manipulation Language (Insert, Update, Delete, Select) - Data Control Language (Grant, Revoke) – Transaction Control language (Commit, roll back) – SQL operators and its types- Queries using Order by – Where - Group by Set operation- SQL aggregate functions- SQL Nested query -Joins (only theory) – Views (Create, Modify and Delete).

UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions & its properties (ACID properties) -Concurrent Transactions - Locking Protocol - Serializable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Need for Client Server Computing - Structure of Client Server Systems & its advantages.

SUGGESTED READINGS:

1. Database Systems: R.Elmasri& S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan&J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer, V.Rames&H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
7. Database Management System: Nirupma Pathak, Himalaya.
8. Database Management Systems: Pannerselvam, PHI.
9. Relational Database Management System: Srivastava & Srivastava, New Age
- 10.PHPMySQL Spoken Tutorials by IIT Bombay.
11. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

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COURSE OUTCOMES:

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

BCC353 CO1: Explain the concepts, architecture, advantages, and components of Database Management Systems and ER data models.

BCC353 CO2: Design Entity Relationship diagrams and describe the roles and responsibilities of Database Administrators.

BCC353 CO3: Apply integrity constraints, identify database keys, and normalize database tables up to Third Normal Form (3NF).

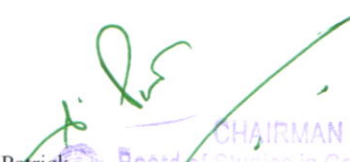
BCC353 CO4: Analyze physical database design issues and differentiate various file organization methods used in database systems.

BCC353 CO5: Construct and execute SQL statements using DDL, DML, DCL, TCL commands, functions, operators, views, and nested queries.

BCC353 CO6: Evaluate transaction processing concepts, concurrency control techniques, locking protocols, deadlock prevention, and recovery methods.

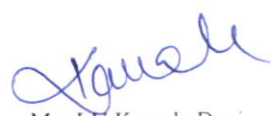
BCC353 CO7: Implement database security measures, authorization controls, and integrity mechanisms for secure database management.

BCC353 CO8: Analyze distributed database systems, data replication, data fragmentation, and client-server database architectures along with their advantages and limitations.


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**SEMESTER III
COMMUNICATION SKILLS**

**COURSE CODE: SEC354A
YEAR/SEMESTER: II/III**

**HOURS PER WEEK: 2
NO. OF CREDITS: 2**

COURSE OBJECTIVES

COB1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.

COB2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.

COB3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.

COB4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

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

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COURSE OUTCOMES:

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

SEC354A CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

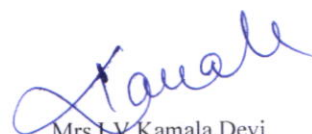
SEC354A CO2: Communicate ideas effectively through presentations and other professional communication activities.

SEC354A CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

SEC354A CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.




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SEMESTER III PROFESSIONAL SKILLS

COURSE CODE: BCC354B
YEAR/SEMESTER: II/III

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

COB1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.

COB2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.

COB3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.

COB4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

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 Teamwork, understanding fear of being judged and strategies to overcome fear

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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.

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

BCC354B CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

BCC354B CO2: Communicate ideas effectively through presentations and other professional communication activities.

BCC354B CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BCC354B CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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SEMESER III

BANKING & FINANCIAL SYSTEM

COURSE CODE: BCC355A

YEAR/SEMESTER: II/III

HOURS PER WEEK:2

NO. OF CREDITS:2

COURSE OBJECTIVES

Cob1: To provide a clear understanding of the structure, components, and functions of the Indian Financial System and its contribution to economic development.

Cob2: To introduce the role and significance of Commercial Banks and the Reserve Bank of India in the functioning of the financial system.

Cob3: To familiarize with emerging trends and technological innovations in banking, including E-Banking, Mobile Banking, Core Banking, Universal Banking, and Microfinance.

Cob4: To develop analytical skills for understanding the challenges, regulatory framework, and recent developments in the Indian financial and banking system.

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: COMMERCIAL BANKS AND RBI

Commercial Banks - Origin -Functions- Emerging Trends Innovations in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking-Universal Banking -Micro Finance Scheme- Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure Management - Objectives - Functions

COURSE OUTCOMES:

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

BCC355A CO1: Explain the structure, components, functions, and importance of the Indian Financial System.

BCC355A CO2: Describe the roles and functions of Commercial Banks and the Reserve Bank of India in promoting financial stability and economic growth.

BCC355A CO3: Analyze the impact of modern banking practices and technological innovations on the delivery of financial services.

BCC355A CO4: Evaluate the strengths, weaknesses, and regulatory measures associated with the Indian Financial System and banking sector.

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**SEMESTER IV
AUDITING & CORPORATE GOVERNANCE**

**COURSE CODE: BCC451
YEAR/SEMESTER: II/IV
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES

- Cob1:** To provide knowledge of the concepts, principles, and evolution of auditing.
Cob2: To develop understanding of the objectives, importance, and various types of audits.
Cob3: To familiarize students with audit planning, audit programmes, and audit documentation.
Cob4: To explain the concepts and functions of internal control, internal check, and internal audit.
Cob5: To develop skills in vouching, verification, and valuation of assets and liabilities.
Cob6: To impart knowledge regarding company audit procedures and statutory requirements under the Companies Act, 2013.
Cob7: To acquaint students with the rights, duties, liabilities, and responsibilities of auditors.
Cob8: To introduce the principles, significance, and practices of corporate governance in organizations.

UNIT-I: INTRODUCTION

Origin of Auditing in India- Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit –Engagement Letter – Audit Program – Audit Notebook – Audit working papers – Audit Markings.

UNIT-II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

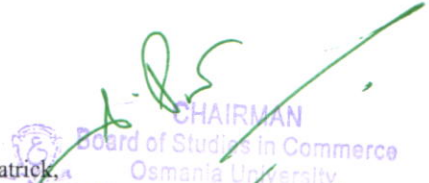
Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction
Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

UNIT-IV: COMPANY AUDIT

Qualification and Disqualification – Appointment – Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors– Audit Committee – Audit Reports.


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UNIT-V: CORPORATE GOVERNANCE

Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance –Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
8. A Handbook of Practical Auditing: B.N. Tandon et al., S. Chand
9. Corporate Governance: H.R Machiraju, Himalaya Publication House.
10. Business Ethics and Corporate Governance, (2017) Pro f. K. Viyyanna Rao, Dr. G. Nagaraju I.K.,
11. International Publishing House Pvt. Ltd,
12. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
13. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
14. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
15. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
16. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
17. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

COURSE OUTCOMES:

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

BCC451 CO1: Explain the meaning, objectives, evolution, and importance of auditing.

BCC451 CO2: Distinguish between different types of audits and apply audit planning procedures.

BCC451 CO3: Prepare and evaluate audit documents such as engagement letters, audit programmes, and working papers.

BCC451 CO4: Analyse the role and effectiveness of internal control, internal check, and internal audit systems.

BCC451 CO5: Perform vouching of business transactions and assess the authenticity of accounting records.

BCC451 CO6: Verify and value various assets and liabilities according to auditing principles.

BCC451 CO7: Examine the provisions relating to company audits, auditor appointment, rights, duties, and audit reports under the Companies Act, 2013.

BCC451 CO8: Evaluate the concepts, objectives, benefits, and limitations of corporate governance and their relevance in modern business organizations.

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**SEMESTER IV
BUSINESS STATISTICS-II**

**COURSE CODE: BCC452
YEAR/SEMESTER: II/IV
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES

COB1: To define and recall concepts of regression, index numbers, time series, probability, and theoretical distributions.

COB2: To explain the differences between correlation and regression and interpret components of time series and probability concepts.

COB3: To compute regression equations and use them for prediction of dependent variables.

COB4: To construct simple and weighted index numbers using standard methods.

COB5: To analyze time series data using semi-averages, moving averages, and least square methods.

COB6: To examine probability concepts and solve problems using addition, multiplication, and Bayes' theorem.

COB7: To assess the consistency and reliability of index numbers and statistical results for decision-making.

COB8: To develop and apply probability distributions (Binomial, Poisson, Normal) in real-life business situations.

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:

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. (Proof not required for theorems)

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UNIT-V: THEORETICAL 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.

SUGGESTED READINGS:

Statistics for Management: Levin & Rubin, Pearson,

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

BCC452 CO1: Recall fundamental concepts of regression, index numbers, time series, probability, and distributions.

BCC452 CO2: Explain relationships between variables and interpret components of time series and probability events.

BCC452 CO3: Compute regression equations and use them for estimation and prediction.

BCC452 CO4: Construct and interpret index numbers using various methods.

BCC452 CO5: Analyze time series data to identify trends and forecast future values.

BCC452 CO6: Solve probability problems using standard theorems and approaches.

BCC452 CO7: Evaluate statistical indices and probability results for accuracy and decision-making.

BCC452 CO8: Apply theoretical distributions (Binomial, Poisson, Normal) to model and interpret business data.

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**SEMESTER IV
WEB TECHNOLOGIES**

**COURSE CODE: BCC453
YEAR/SEMESTER: II/IV
EXAM DURATION:2HRS**

**HOURS PER WEEK: 3T +4P
NO. OF CREDITS :5
MAX MARKS: 50T+15I+35P**

COURSE OBJECTIVES

COB1: To impart knowledge of web technologies and the basic structure of HTML for designing web pages.

COB2: To develop skills in creating web pages using HTML elements such as text formatting, hyperlinks, images, lists, tables, forms, and frames.

COB3: To familiarize students with the concepts and applications of Cascading Style Sheets (CSS) in web design.

COB4: To enable students to apply CSS selectors, style sheets for enhancing presentation of web pages.

COB5: To provide an understanding of JavaScript fundamentals, including variables, operators, expressions, and control structures.

COB6: To develop proficiency in creating interactive web pages using JavaScript functions, objects, arrays, and event handling techniques.

COB7: To introduce multimedia effects, event handlers, and dynamic webpage development concepts.

COB8: To impart knowledge of XML, XML stylesheets, document object models, and XML query language for web applications.

UNIT-I: INTRODUCTION:

Introduction to web technology-HTML – types of HTML tags-basic Structure of HTML –Web design principles-HTML attributes – styles – Hypertext - Formatting text-Forms &formulating instructions & formulation elements – Commenting code – Back grounds – Images-Hyperlinks-Lists –Tables –Frames

UNIT-II:AN OVERVIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:

An overview of dynamic webpages-technologies: Introduction to Dynamic HTML programing - Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and structure – Selectors and its types - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements.

UNIT-III:JAVA SCRIPT:

Java Script: Introduction - Client-side Java script - Server-side Java script - Core features – Data types and variables – Operators - Expressions and statements – Functions – Objects – Array –Date and math related objects- Window objects - Document object model – Event handling.

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UNIT-IV: EVENTS AND EVENT HANDLERS:

Events And Event Handlers: General information about Events – Sources of Event – types of events – Mouse Events – Keyboard Events – Form Events – Window Events - Creating multimedia effects with filters and Transactions.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

Extensible Markup Language (XML): Introduction - Creating XML Documents - XML style Sheet-Hyperlinks in XML- Document Object Model-XML Query Language – XML DTD

Lab work: Creating a website with dynamic functionality using client-side and server-side scripting.

SUGGESTED READINGS:

1. Web Technology: Indrakanti Sekhar, V.N.Battu , Himalaya Publishers.
2. Internet & World Wide Web How to Program: Deitel & Deitel , Pearson.
3. Web programming: ChrisBates.
4. HTML&XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and WebTechnologies : RajKamal , Mc GrawHill.
7. Web Technology: A Developer's Perspective: Gopalan & Siva selvan, PHI.
8. Internet Technology and Webpage Design: R.Singh & M. Sonia, Kalyani.
9. Web Technology and Design by Xavier, New Age International Pub.

COURSE OUTCOMES:

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

BCC453 CO1: Explain the concepts of web technologies and the structure of HTML documents.

BCC453 CO2: Design web pages using HTML elements, including forms, tables, frames, images, and hyperlinks.

BCC453 CO3: Apply Cascading Style Sheets to control the appearance and layout of web pages.

BCC453 CO4: Develop styled and responsive web pages using CSS selectors and formatting techniques.

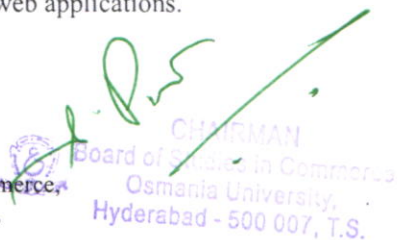
BCC453 CO5: Construct JavaScript programs using variables, operators, expressions, functions, and control statements.

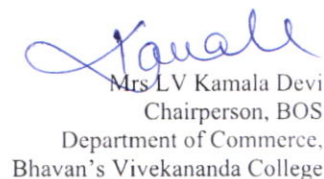
BCC453 CO6: Implement interactive web applications using JavaScript objects, arrays, document object model, and event handling.

BCC453 CO7: Create dynamic web pages incorporating multimedia effects, filters, and event-driven programming.

BCC453 CO8: Develop XML-based documents and apply XML stylesheets, DTDs, and query language concepts in web applications.

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SEMESTER IV

LEADERSHIP AND MANAGEMENT SKILLS

COURSE CODE: SEC454A

YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2

NO. OF CREDITS: 2

COURSE OBJECTIVES

COB1: To help students understand leadership qualities, styles, and managerial skills required for effective functioning in personal and professional environments.

COB2: To develop students' ability to apply self-management, teamwork, communication, and conflict management skills in different situations.

COB3: To encourage innovative thinking and problem-solving skills through design thinking and creative approaches.

COB4: To familiarise students with entrepreneurial skills, ethical practices, and the process of developing business ideas.

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

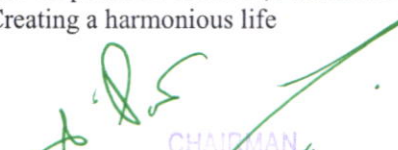
Innovative Leadership and Design Thinking - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation,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

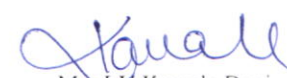
UNIT II- ENTREPRENEURIAL SKILLS

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

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COURSE OUTCOMES:

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

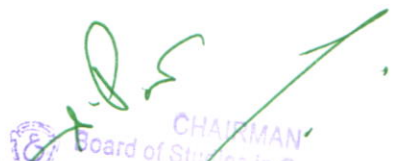
SEC454A CO1: Explain the importance of leadership and demonstrate basic leadership and managerial skills in various situations.

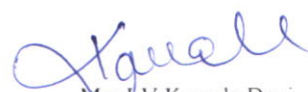
SEC454A CO2: Apply self-management, teamwork, negotiation, and conflict resolution skills for effective professional interactions.

SEC454A CO3: Develop creative solutions by applying innovative thinking and design thinking approaches to real-life challenges.

SEC454A CO4: Identify entrepreneurial opportunities and prepare business ideas while following ethical and professional values.

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SEMESTER IV UNIVERSAL HUMAN VALUES

COURSE CODE: SEC454B
YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

COB1: To help students understand the importance of universal human values and their role in personal, social, and professional life.

COB2: To encourage students to develop values such as love, compassion, truth, and non-violence in their thoughts and actions.

COB3: To create awareness about the importance of peace, service, and sacrifice in building harmonious relationships and society.

COB4: To enable students to reflect on their behaviour and apply human values in everyday situations.

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?

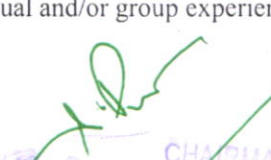
Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

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

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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

SEC454B CO1: Explain the importance of universal human values and their relevance in personal and social life.

SEC454B CO2: Practice values such as love, compassion, truth, and non-violence in their interactions with others.

SEC454B CO3: Demonstrate responsible behaviour by applying values of peace, service, and self-discipline in different situations.

SEC454B CO4: Reflect on their actions and develop a positive attitude towards themselves, others, and society.

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**SEMESTER IV
MARKETING MANAGEMENT**

**COURSE CODE: SEC455A
YEAR/SEMESTER: II/IV**

**HOURS PER WEEK: 2
NO. OF CREDITS: 2**

COURSE OBJECTIVES

COB1: Develop a clear understanding of the basic concepts, principles, and functions of marketing and marketing management.

COB2: Recognize how customers, competitors, and environmental factors influence marketing decisions in organizations.

COB3: Use marketing tools and strategies related to products, pricing, promotion, and distribution in practical business situations.

COB4: Analyze marketing challenges and identify suitable solutions to meet customer needs and organizational goals.

UNIT I: MARKETING FUNDAMENTALS

Introduction to marketing and marketing management Objectives-Concepts of Marketing- Marketing environment: Competition, consumers, and other external Factors-Marketing Mix-Marketing Myopia

UNIT I: MARKETING STRATEGY & IMPLEMENTATION

Product life cycle -Pricing strategies and Tactics-Promotion mix elements - Marketing Channels: Nature Levels – Participants – Functions of Marketing Intermediaries

SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy & Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Me Carthy EJ & OtheIS: Basic Marketing
6. Rosenbloom: marketing Channels
7. Majare: The Essence of Marketing
8. Ian Chasten: New Marketing Strategies
9. Rajan Saxena: Marketing Management.

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Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-25-28)

COURSE OUTCOMES:

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

SEC455A CO1: Explain the fundamental concepts of marketing, marketing management, marketing environment, marketing mix, and marketing my a.

SEC455A CO2: Analyze the role of consumers, competitors, and external environmental factors in shaping marketing decisions.

SEC455A CO3: Apply concepts of product life cycle, pricing strategies, promotion methods, and marketing channels to real-world business situations.

SEC455A CO4: Evaluate marketing strategies and recommend appropriate actions to enhance customer satisfaction and business performance.



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SEMESTER IV HUMAN RESOURCE MANAGEMENT

COURSE CODE: SEC455B
YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

- COB1:** Understand the basic concepts, importance, scope, and functions of Human Resource Management in modern organizations.
- COB2:** Appreciate the role of HR managers and the significance of emerging HR practices such as digital transformation and workforce diversity.
- COB3:** Gain knowledge of HR planning and job analysis processes used to manage human resources effectively.
- COB4:** Develop an understanding of employee training and performance appraisal methods for improving individual and organizational performance.

UNIT I – HUMAN RESOURCE MANAGEMENT BASICS

HRM: Definition, Importance, Scope, and Functions. Role and Responsibilities of HR Managers. Recent Trends in HRM: Digital Transformation and Workforce Diversity

UNIT-II: HR PLANNING & DEVELOPMENT

HR Planning: Concept, Process, and Need. Job Analysis: Process, Job Description, and Job Specification. Training: Needs, Types, Techniques, and Evaluation. Performance Appraisal: Methods such as 360-degree feedback and MBO

SUGGESTED READINGS:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Asathappa, 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. Flipppo, MacGraw Hill, New Delhi.

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COURSE OUTCOMES

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

SEC455B CO1: Explain the key concepts, functions, and importance of Human Resource Management and its role in organizational success.

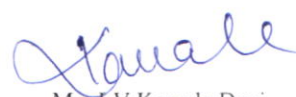
SEC455B CO2: Describe the responsibilities of HR managers and discuss recent trends such as digital transformation and workforce diversity in HR practices.

SEC455B CO3: Demonstrate an understanding of HR planning and job analysis by preparing job descriptions and job specifications for different roles.

SEC455B CO4: Compare and assess various training and performance appraisal methods, including 360-degree feedback and Management by Objectives (MBO), in organizational settings.


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