



BHAVAN'S VIVEKANANDA COLLEGE

OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

SEMESTER- III

ADVANCED ACCOUNTING

PAPER: BCC351

YEAR/SEMESTER: II/III

EXAM DURATION: 3 HRS

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T + 30I

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 understand the various methods of Valuation of Goodwill and shares.

COB2: To study the various classes of shares, distinguish between them, accounting for issue of shares by a company and preparation of Statement of Profit and Loss and Balance sheet as per schedule III of Companies Act 2013.

COB3: To explain the various schedules maintained by a bank, also the Profit and Loss account and Balance sheet.

COB4: To illustrate various schedules of Life Insurance Company and also preparation of Revenue account and Balance sheet.

COB5: To explain the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet and also explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods.

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

UNIT-II: COMPANY ACCOUNTS:

Introduction: Definition of company, Types of Companies, Classes of Shares, Difference between Equity and Preference shares, Presentation of Share capital in Balance sheet.

Company Final Accounts- 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.

UNIT-III: ACCOUNTS OF BANKING COMPANIES:

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

UNIT-IV: ACCOUNTS OF LIFE INSURANCE COMPANIES:

Introduction - Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet - Ascertainment of Net Surplus (Including problems).

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UNIT-V: AMALGAMATION AND INTERNAL RECONSTRUCTION: Amalgamation(AS-14):

Amalgamation & Absorption: In the nature of merger and purchase as per AS 14, Methods and Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee.(Excluding intercompany holdings and intercompany Owings)(Simple problems)

Internal Reconstruction: Legal provisions, accounting treatment – Preparation of Balance sheet after reconstruction (Simple problems).

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.

COURSE OUTCOMES:

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

BCC351 CO1: Estimate the Value of Goodwill and Shares by various methods

BCC351 CO2: Execute the process of accounting for issue of Shares and also Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting.

BCC351 CO3: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a bank.

BCC351 CO4: Examine the various provisions for preparation of Final accounts of a Life insurance and drawing up of Revenue account and Balance sheet.

BCC351 CO5: 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 and to determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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BUSINESS STATISTICS-I

PAPER: BCC352

YEAR/SEMESTER: II/III

EXAM DURATION: 3 HRS

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T + 30I

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 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.

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 Difference Method - Concurrent Deviation Method.

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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, Cingage.

COURSE OUTCOMES:

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

BCC352 CO1: To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

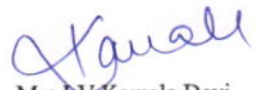
BCC352 CO2: To compute averages using different methods of central tendency

BCC352 CO3: To examine the variation of data through different methods of dispersion.

BCC352 CO4: To identify the skewness and peak in the data using the methods of skewness and kurtosis.

BCC352 CO5: To determine the relation between variables using the methods of correlation.


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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

RELATIONAL DATABASE MANAGEMENT SYSTEMS

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

PPW: 4T +2P
NO. OF CREDITS :5
MAX MARKS: 50T+15I+35P

Course Objective: to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

Unit wise Objectives

- COB1.** To acquire basic conceptual background to design and develop simple database system,
- COB2.** To Construct a Relational database model by normalizing the relations to remove inconsistencies.
- COB3.** To query simple relations of different data in a database using a standard query language called SQL.
- COB4.** To explain the concepts of Concurrent Transactions and Database security.
- COB5.** To characterize the Structure, advantages and disadvantages of Distributed Databases and Client - Server Databases

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.

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).

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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.

COURSE OUTCOMES: A student will be able to:

BCC353 CO1: Articulate the basic database concepts such as database architecture, Role of a DBA, and the ER model

BCC353 CO2: Construct a relational database by removing any inconsistencies by Normalization.

BCC353 CO3: Query a relation database by querying it using basic SQL commands.

BCC353 CO4: Discuss the various problems that arise through concurrent transactions and their solutions by locking protocols.

BCC353 CO5: Differentiate between the implementation and advantages of Distributed Databases and Client Server Databases.

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

COMMUNICATION SKILLS

PAPER CODE: SE 354A
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

SE354A CO1: Exhibit good verbal and written communication skills

SE354A CO2: Apply digital tools for communication and nonverbal communication

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PROFESSIONAL SKILLS

PAPER CODE: SE 354B
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.

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

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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

SE354B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE354B CO2: Acquire presentation skills and team skills

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

BANKING & FINANCIAL SYSTEM

PAPER CODE: SE355A

YEAR/SEMESTER: II/III

PPW:2

NO. OF CREDITS:2

Course Objective: To inculcate knowledge of banking and financial systems.

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 study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

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

SEC355A CO1: To illustrate about the functions, components of the Indian Financial system and its role in economic development.

SEC355A CO2: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

DATA ANALYSIS USING EXCEL

PAPER CODE: SE 355B

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 355B CO1: Analyse and implement calculations using formulae and function methods

SE 355B CO2: Apply knowledge for Design Chart and graphs.

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SEMESTER IV

AUDITING & CORPORATE GOVERNANCE

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

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

UNIT- WISE COURSE OBJECTIVES

- COB1-** To extend knowledge on the meaning and types of audit and planning and executing an audit
COB2- To define internal control, check & internal audit and facilitating the differences between them.
COB3- To summarise the meaning, steps of vouching, verification and valuation and to categorize Verification and valuation of assets and liabilities
COB4- To highlight company audit and reviewing the provisions of company audit under the companies act 2013.
COB5- To familiarize students with concept of corporate governance.

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 Note Book – 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.

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.

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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 Hand Book 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) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
11. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
12. Business Ethics, (2005) 2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
13. Business Ethics An Indian Perspective, 2015, A. C. Fernando – Pearson
14. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
15. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
16. 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 understand

BCC451 CO1 - Outline the basic concepts of audit and audit planning

BCC451 CO2- Identifying the various techniques of Internal control and Internal checks required for audit

BCC451 CO3- Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

BCC451 CO4- Relate the various provisions of company audit under the companies act 2013.

BCC451 CO5- Annotating the significance of corporate governance.

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

BUSINESS STATISTICS-II

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

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

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 categorize 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:

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)

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.

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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, TaxmannPublications,Hyderabad.

COURSE OUTCOMES:

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

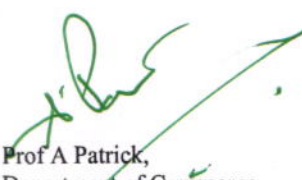
BCC452 CO1: Identifies the dependent and independent variables using simple Regression.

BCC452 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

BCC452 CO3: Implementing the utility of time series analysis.

BCC452 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

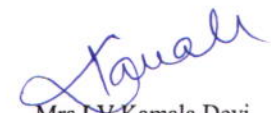
BCC452 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.


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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

WEB TECHNOLOGIES

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

PPW: 3T +4P
NO. OF CREDITS :5
MAX MARKS: 50T+15I+35P

Objective: To gain skills of usage of Web Technologies to design Web pages.

UNIT- WISE COURSE OBJECTIVES

- COb1:** Discuss about HTML controls as list, link, image, forms and frames.
- COb2:** Illustrate CSS with external, embedded and inline style sheets.
- COb3:** Define Java script Programs with operators, conditional and looping statements.
- COb4:** Explore about multimedia effects, and event handling method
- COb5:** Construct XML programs.

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 OVER VIEW 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.

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

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

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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: Chris Bates.
4. HTML&XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and Web Technologies : 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:

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

BCC453 CO1: Enable to comprehend HTML controls

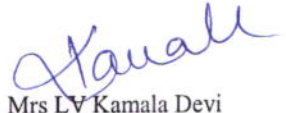
BCC453 CO2: Categorizing the CSS style sheets.

BCC453 CO3: Develop Java Script programs.

BCC453 CO4: Implementing programs filters and event handlers'

BCC453 CO5: Apply the concepts of XML


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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2025-26(2024-27)Batch

LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE454A

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

SE454A CO1: Examine various leadership models and demonstrate leadership and managerial skills

SE454A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

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UNIVERSAL HUMAN VALUES

PAPER CODE: SE454B

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

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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

SE454B CO1: Demonstrate universal human values in individual, social circles, career path, and national life.

SE454B CO2: Practice human values consciously

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MARKETING MANAGEMENT

PAPER CODE: SE455A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate marketing management among students.

UNIT- WISE COURSE OBJECTIVES

COB1: Explain the core concepts of marketing management and its role in entrepreneurship.

COB2: Develop marketing mixes strategies and plans to achieve marketing goals.

Unit 1: 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 2: Marketing Strategy & Implementation

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

COURSE OUTCOMES:

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

SE455A CO1: Apply marketing principles to real-world business scenarios.

SE455A CO2: Design an appropriate marketing mix (product, price, place, and promotion) for a target market.

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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HUMAN RESOURCE MANAGEMENT

PAPER CODE: SE455B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objectives: To demonstrate Human Resource Management concepts, HR planning, and illustrate the recent trends in HRM.

UNIT- WISE COURSE OBJECTIVES

COB1: To define the concept of Human Resource Management, explain its functions and highlight recent trends in HRM.

COB2: To explain HR planning, job analysis, training techniques, and performance appraisal methods.

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

COURSE OUTCOMES

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

SE455B CO1: To assess HRM functions, the roles of HR managers, and recent trends in HRM.

SE455B CO2: To apply HR planning, job analysis, training, and performance appraisal methods effectively in organizations.

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