Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE
Of Science, Humanities &Commerce,
Sainikpuri,Secunderabad

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

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

B Com Finance Second Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – III			
13	ELS3	English (First Language)	ELS3	3	3
14	SLS3	Second Language	SLS3	3	3
15	BF351	Advanced Accounting	DSC6	5	5
16	BF352	Business Statistics – I	DSC7	5	5
17	BF353	Security Analysis	DSC8	5	5
18	BF354	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
19	BF355	A) Excel for Finance/ B) Principles of Insurance / C) Entrepreneur Development	SEC 2 Dept Specified Course	2	2
		Total		**25**	**25**
		SEMESTER – IV			
20	ELS4	English (First Language)	ELS4	3	3
21	SLS4	Second Language	SLS4	3	3
22	BF451	Income Tax	DSC9	5	5
23	BF452	Business Statistics-II	DSC10	5	5
24	BF453	Portfolio Management	DSC11	5	5
25	BF454	**A)** Leadership & Management Skills **B)** Universal Human Values	SEC3 UGC Specified Course	2	2
26	BF455	**A)** Project Finance/ **B)** Cyber Security Laws/ **C)** Big Data Analysis	SEC4 Dept Specified Course	2	2
		Total		**27**	**27**

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SEMESTER- III

ADVANCED ACCOUNTING

COURSE CODE: BF351
YEAR/SEMESTER: II/III
EXAM DURATION: 3 hrs

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

COURSE OBJECTIVES

COb1: To develop knowledge of valuation methods of goodwill and shares and their application in business organizations.
COb2: To understand the concept of company accounts and accounting procedures relating to issue of shares and preparation of company final accounts as per Schedule III of the Companies Act 2013.
COb3: To familiarize with the accounting procedures followed by banking companies and preparation of Profit and Loss Account and Balance Sheet.
COb4: To understand the accounting framework of life insurance companies including preparation of Revenue Account and Balance Sheet.
COb5: To understand the accounting treatment relating to amalgamation and absorption as per Accounting Standard 14.
COb6: To understand the concept and accounting procedures involved in internal reconstruction of companies.
COb7: To understand the preparation and presentation of financial statements of companies, banking companies, and insurance companies.
COb8: To apply accounting principles in solving problems relating to company accounts, banking, insurance, and amalgamation

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.

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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).

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.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.

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COURSE OUTCOMES:

By end of the course, the students will be able to
BF351 CO1: Calculate the value of goodwill and shares using different valuation methods.
BF351 CO2: Apply accounting procedures relating to issue of shares and prepare Statement of Profit and Loss and Balance Sheet of companies as per Schedule III.
BF351 CO3: Prepare final accounts of banking companies including treatment of non-performing assets.
BF351 CO4: Prepare Revenue Account and Balance Sheet of life insurance companies and ascertain net surplus.
BF351 CO5: Apply accounting procedures relating to amalgamation and prepare accounts in the books of transferor and transferee companies.
BF351 CO6: Prepare accounts relating to internal reconstruction and construct the reconstituted Balance Sheet.
BF351 CO7: Prepare and present financial statements of companies, banking companies, and insurance companies in the prescribed formats.
BF351 CO8: Solve advanced accounting problems relating to company accounts, banking, insurance, and amalgamation.

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BUSINESS STATISTICS-I

COURSE CODE: BF352 — **HOURS/WEEK:5**
YEAR/SEMESTER: II/III — **NO. OF CREDITS: 5**
EXAM DURATION: 3 Hrs — **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.

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. Diagrams and Graphs using excel.

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 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.

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, the students will be able to

BF352 CO1: Recall key statistical terms, concepts, and methods used in data analysis.
BF352 CO2: Explain and organize data using classification, tabulation, and graphical presentation techniques.
BF352 CO3: Compute and apply different measures of central tendency in business data.
BF352 CO4: Calculate and interpret measures of dispersion to assess variability in data.
BF352 CO5: Analyze the shape of data distributions using skewness and kurtosis.
BF352 CO6: Examine the degree and direction of relationship between variables using correlation methods.
BF352 CO7: Evaluate statistical findings and draw meaningful conclusions for business decisions.
BF352 CO8: Develop charts, graphs, and statistical reports using Excel or other tools.

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SUGGESTED READINGS:

1. Bhalla V. K., Investment Management, Sultan Chand & Sons.
2. Dhanesh Kumar Khatri, Investment Management, Trinity.
3. Donald E Fischer and Ronald J Jordan, Security Analysis and Portfolio Management, Pearson.
4. Kevin S., Security Analysis and Portfolio Management, PHI.
5. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw.
6. Preeti Singh, Investment Management, Himalaya Publishing House.
7. Ranganatham M. & Madhumathi R., Security Analysis and Portfolio Management, Pearson.
8. Reilly and Brown, Analysis of Investments & Management of Portfolios, Cengage Learning.
9. Rustagi R.P., Investment Analysis and Portfolio Management, Sultan Chand & Sons.
10. Shashi K. Gupta and Rosy Joshi. Security Analysis and Portfolio Management, Kalyani Publishers.

COURSE OUTCOMES

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

BF353 CO1: Explain the concepts, objectives, process, and avenues of investment and differentiate investment from speculation and arbitrage.

BF353 CO2: Describe the structure and functioning of financial markets, stock exchanges, market indices, SEBI, and contemporary trading systems.

BF353 CO3: Calculate various measures of return and risk and assess their importance in investment decisions.

BF353 CO4: Analyze the risk-return relationship, investor behaviour, and beta in evaluating investment opportunities.

BF353 CO5: Apply economic, industry, and company analysis techniques to assess the fundamental strength of securities.

BF353 CO6: Interpret technical analysis tools, charts, indicators, and trading signals for investment decision making.

BF353 CO7: Estimate the intrinsic value of equity securities using various share valuation and earnings-based approaches.

BF353 CO8: Evaluate bond valuation measures and explain the implications of Efficient Market Hypothesis in security analysis.

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SECURITY ANALYSIS

COURSE CODE: BF353 | **HOURS/WEEK:5**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 5**
EXAM DURATION: 3 Hrs | **MARKS: 70T + 30I**

COURSE OBJECTIVE:

COb1: To understand the meaning, objectives, process, and avenues of investment and distinguish investment from speculation and arbitrage.
COb2: To examine the structure and functioning of financial markets including security markets, stock exchanges, market indices, SEBI, and recent developments in trading systems.
COb3: To understand the concepts of return and risk and evaluate their significance in investment decision-making.
COb4: To analyze the relationship between risk and return, investor behaviour, and the role of beta in measuring systematic risk.
COb5: To apply fundamental analysis techniques through economic, industry, and company analysis for security evaluation.
COb6: To interpret technical analysis tools, charting techniques, indicators, and trading signals for forecasting market movements and market efficiency theories.
COb7: To apply equity valuation models and valuation approaches in estimating the intrinsic value of shares and making investment decisions.
COb8: To evaluate bond valuation concepts, bond risk measures, and credit rating theories in security analysis.

UNIT I: INVESTMENT ENVIRONMENT & FINANCIAL MARKETS

Part A: Investment Environment: Meaning, Objectives and Process of Investment; Investment Vs Speculation Vs Arbitrage; Investment Avenues; Investment Process; Financial Instruments: Money Market Instruments, Capital Market Instruments, Derivatives,

Part B: Security Markets: Primary vs Secondary Market; Stock Exchanges in India: Functions and Features; Market indices: Sensex, Nifty; Role of Securities and Exchange Board of India, Participants in Financial Markets, Recent Trends: Online trading, Demat accounts (Including problems).

UNIT II: RISK AND RETURN ANALYSIS

Part A: Concept of Return: Meaning, Individual Security Returns, Rate of Return, Importance in investment decisions; Measurement of Return: Holding period Return; Average Return, Expected Return; (Including problems).

Part B: Concept of Risk: Meaning, Types of risk, Sources of Risk; Measurement of risk; Risk-Return relationship: Risk Return Trade off, Risk premium, Investor behaviour (Risk averse, neutral, seeking); Introduction to Beta: Concept, Interpretation (Including problems).

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UNIT III: SECURITY ANALYSIS TECHNIQUES

Part A: Fundamental Analysis: Concept and Scope of Fundamental Analysis; Economic Analysis: GDP, Inflation, Interest Rates, Fiscal and Monetary Policy; Industry Analysis: Industry life cycle, Porter's basic competitive factors; Company Analysis: Analysis of Financial Statements, Ratio analysis (Profitability, Liquidity, Leverage); Earnings Quality and red flags; Introduction to cash flow analysis; Basic Valuation Indicators: EPS, P/E Ratio, Book Value, Intrinsic Value.

Part B: Technical Analysis: Meaning, assumptions and limitations; Dow theory; Eliot Wave Theory; Chart Types (line, bar and candle stick); Trends: Primary, Secondary, Minor; Support and Resistance; Volume Analysis; Mathematical Indicators - Moving Average Convergence and Divergence; Simple and Exponential; Oscillators – RSI; Trading signals (Buy/Sell Indicators); Limitations of technical analysis. **Market Efficiency:** Introduction to Efficient Market Hypothesis (EMH) – Weak Form Efficiency – Semi-Strong Form Efficiency – Strong Form Efficiency – Implications of EMH for Investors and Security Analysis.

UNIT IV: VALUATION OF SECURITIES

PART A: Equity Valuation: Share Valuation: Concept of Present Value -Share Valuation Models-One Year Holding Period Model-Multiple Year Holding Period Model-Constant Growth Model-Multiple Growth Model- Multiplier Approach to Share Valuation (Including Problems)

Part B: Equity Valuation Approach and Investment Decisions: Dividend Discount Model(DDM)-Earnings Approach-Price vs Value Decision Making- Intrinsic Value and Market Value Comparison-Investment Decision Making based on Valuation Models. (Including Problems)

UNIT V: BOND VALUATION AND CREDIT RATING

Part A: Bond Valuation: Bond features -Bond Returns-Coupon Rate-Current Yield-Spot Interest Rate-Yield to Maturity(YTM)-Yield to Call(YTC)-Bond Prices-Bond Risks-Bond Valuation-Bond Duration-Bond Price Theorems (Including Problems)

Part B: Credit Rating: Meaning and Importance of Credit Rating, Credit Rating Process, Credit Rating Agencies in India-CRISIL, ICRA and CARE Ratings, Rating Symbols and Interpretation.

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COURSE OUTCOMES

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

BF353 CO1: Explain the concepts, objectives, process, and avenues of investment and differentiate investment from speculation and arbitrage.

BF353 CO2: Describe the structure and functioning of financial markets, stock exchanges, market indices, SEBI, and contemporary trading systems.

BF353 CO3: Calculate various measures of return and risk and assess their importance in investment decisions.

BF353 CO4: Analyze the risk-return relationship, investor behaviour, and beta in evaluating investment opportunities.

BF353 CO5: Apply economic, industry, and company analysis techniques to assess the fundamental strength of securities.

BF353 CO6: Interpret technical analysis tools, charts, indicators, and trading signals for investment decision making and market efficiency theories.

BF353 CO7: Estimate the intrinsic value of equity securities using various share valuation and earnings-based approaches.

BF353 CO8: Evaluate bond valuation measures and explain the implications of credit rating in security analysis.

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COMMUNICATION SKILLS

COURSE CODE: BF354A | **HOURS/WEEK: 2**
YEAR/SEMESTER: II/III | **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

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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

BF354A CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

BF354A CO2: Communicate ideas effectively through presentations and other professional communication activities.

BF354A CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BF354A CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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PROFESSIONAL SKILLS

COURSECODE : BF354B **HOURS/WEEK : 2**
YEAR/SEMESTER: II/III **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 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

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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,

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

BF354B CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

BF354B CO2: Communicate ideas effectively through presentations and other professional communication activities.

BF354B CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BF354B CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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

EXCEL FOR FINANCE

COURSECODE: BF355 **HOURS/WEEK: 1T+2P**
YEAR/SEMESTER: II/III **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To provide fundamental knowledge of MS Excel, spreadsheet concepts, worksheet management, formulas, and cell referencing techniques.
COb2: To develop skills in applying Excel functions, data validation, conditional formatting, and logical expressions for business applications.
COb3: To enable students to perform financial analysis using Excel tools such as financial functions, ratios, pivot tables, and pivot charts.
COb4: To impart practical knowledge of financial modelling, forecasting, break-even analysis, and scenario analysis for business decision-making.

UNIT I - EXCEL FUNDAMENTALS, FUNCTIONS AND BUSINESS APPLICATIONS
Introduction to MS EXCEL
Spreadsheet Concepts, Workbook and Worksheet, Editing and Formatting, Autofill and Custom Lists

Formulae and Cell Referencing
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, Date & Time, Logical, Text, Statistical functions) Data Validation and Conditional Formatting -check formulas for errors, trace precedents and dependents.
Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

<u>**Lab Work:**</u> Student Result Processing, Employee Payroll Preparation, Monthly Budget and Expense Tracking. Data Validation and Conditional Formatting. Preparation of Business Reports using Excel Functions.

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UNIT II: FINANCIAL ANALYSIS, FINANCIAL MODELLING AND BUSINESS REPORTING

Introduction to Financial Data Modelling

Financial Functions in Excel

Future Value, Present Value, PMT Functions, IRR calculations.

Financial Analysis:

Financial projections. Preparation of credit monitoring arrangement and understanding financial ratios. Pivot Tables and Pivot Charts.

Introduction to Financial Modelling:

Concepts, Structure of Financial Model, Revenue-Expense Profit Forecasting. Break Even Analysis. What If Analysis and Scenario Analysis.

Lab Work:

Calculation of Future Value, Present Value, PMT Functions, IRR calculations – Preparation of Cash Flow Statement. Break Even Analysis Model, Creation of Pivot Table and Pivot Charts.

COURSE OUTCOMES

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

BF355 CO1: Apply spreadsheet concepts, formulas, cell referencing, and built-in Excel functions for data processing and analysis.

BF355 CO2: Develop business-oriented worksheets for student result processing, payroll preparation, budgeting, and report generation using Excel.

BF355 CO3: Perform financial calculations and analysis using financial functions, ratio analysis, pivot tables, and pivot charts.

BF355 CO4: Design basic financial models and apply forecasting, break-even analysis, and what-if analysis techniques for business decision-making.

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SEMESTER – IV

INCOME TAX

COURSECODE: BF451	**HOURS/WEEK: 5**
YEAR/SEMESTER: III /VI	**NO. OF CREDITS: 5**
EXAM HRS: 3 Hrs	**MARKS: 70T + 30I**

COURSE OBJECTIVE

COb1: To understand the basic concepts, principles, terminology, and framework of Income Tax, including assessee, assessment year, previous year, agricultural income, and residential status.
COb2: To examine the provisions relating to determination of residential status and scope of total income of an individual assessee.
COb3: To apply the provisions of the Income Tax Act for computation of income under the head "Salaries" including allowances, perquisites, and deductions.
COb4: To apply the provisions relating to computation of income from House Property and determine taxable income after admissible deductions.
COb5: To analyze the provisions governing computation of income from Business or Profession, including depreciation, allowable expenses, disallowances, and professional income.
COb6: To analyze the provisions relating to capital gains, including determination of cost of acquisition, transfer, and computation of short-term and long-term capital gains, also to analyze income from other sources and apply relevant exemptions
COb7: To evaluate exemptions and reliefs available under the Income Tax Act and their impact on taxable income.
COb8: To develop problem-solving skills in computing taxable income under various heads and determining the total income of an individual assessee.

UNIT-I: INTRODUCTION

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

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UNIT-II: INCOME FROM SALARIES

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

UNIT-III: INCOME FROM HOUSE PROPERTY

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

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION

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

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

UNIT-V: CAPITAL GAINS:

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

Income from Other Sources: General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READING:

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

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COURSE OUTCOMES

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

BF451 CO1: Explain the basic concepts, terminology, and principles of Income Tax, including agricultural income, residential status, and heads of income.
BF451 CO2: Determine the residential status of an individual assessee and assess the scope of total income chargeable to tax.
BF451 CO3: Compute taxable income under the head "Salaries" after considering allowances, perquisites, and deductions as per the Income Tax Act.
BF451 CO4: Calculate income from House Property by determining annual value and applying relevant deductions.
BF451 CO5: Analyze and compute income from Business or Profession by applying provisions relating to allowable expenses, disallowances, and depreciation.
BF451 CO6: Compute short-term and long-term capital gains by applying relevant provisions relating to transfer, cost of acquisition, and cost of improvement also to apply the various other sources and deductions applicable to it.
BF451 CO7: Evaluate the applicability of exemptions and deductions relating to capital gains and other income-tax provisions.
BF451 CO8: Prepare comprehensive computations of total taxable income of an individual assessee by integrating income from various heads.

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BUSINESS STATISTICS-II

COURSECODE: BF452 | **HOURS/WEEK: 5**
YEAR/SEMESTER: II/ IV | **NO. OF CREDITS: 5**
EXAM DURATION: 3 Hrs | **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

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UNIT-IV: PROBABILITY (Proof not required for theorems)
Probability: Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Marginal and Baye's. -Simple problems

UNIT-V: THEORITICAL DISTRIBUTIONS
Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: Utility – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: Utility – Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

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:

BF452 CO1: Recall fundamental concepts of regression, index numbers, time series, probability, and distributions.
BF452 CO2: Explain relationships between variables and interpret components of time series and probability events.
BF452 CO3 : Compute regression equations and use them for estimation and prediction.
BF452 CO4 : Construct and interpret index numbers using various methods.
BF452 CO5 : Analyze time series data to identify trends and forecast future values.

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BF452 CO6 : Solve probability problems using standard theorems and approaches.
BF452 CO7 : Evaluate statistical indices and probability results for accuracy and decision-making.
BF452 CO8 : Apply theoretical distributions (Binomial, Poisson, Normal) to model and interpret business data.

SUGGESTED READINGS:

1. Bhalla, V. K., Investment Management, S. Chand & Co.
2. Fisher Donald E & Ronald J Jordan, Securities Analysis & Portfolio Management, PHI
3. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
4. Gangadhar V: Investment Management, Anmole.
5. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
6. Mayo, Investments, Thomson.
7. Punithavathi Pundyan, Securities Analysis & Portfolio Management, Vikas.
8. Reilly: Investment Analysis and Portfolio Management, Thomson.
9. Sharp Etal.: Investments, Prentice Hall.
10. Strong: Practical Investment Management,

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PORTFOLIO MANAGEMENT

COURSECODE: BF453	**HOURS/WEEK: 5**
YEAR/SEMESTER: II/ IV	**NO. OF CREDITS: 5**
EXAM DURATION: 3 Hrs	**MARKS: 70T + 30I**

COURSE OBJECTIVE:

COb1: To explain the concepts, objectives, importance, process, types, and regulatory framework of portfolio management, including investment constraints and investment policy statements.
COb2: To apply portfolio construction techniques, asset allocation strategies, and portfolio risk-return measures in investment decision-making.
COb3: To analyze portfolio risk and return using diversification principles, covariance, correlation, beta, and Modern Portfolio Theory concepts.
COb4: To evaluate investment alternatives through Efficient Frontier, Minimum Variance Portfolio, Optimal Portfolio Selection, and Sharpe's Single Index Model..
COb5: To apply Capital Asset Pricing Model (CAPM), Capital Market Line (CML), Security Market Line (SML), and Arbitrage Pricing Theory (APT) for security valuation and portfolio analysis.
COb6: To develop portfolio selection, revision, rebalancing, and asset allocation strategies by integrating market conditions and investor requirements.
COb7: To examine the influence of behavioural biases and investment strategies on portfolio performance and investor decision-making..
COb8: To assess portfolio performance using risk-adjusted performance measures, benchmarking techniques, mutual funds, PMS, and SEBI guidelines..

UNIT 1: INTRODUCTION TO PORTFOLIO MANAGEMENT

Part A: Portfolio Management: Meaning, objectives, and importance; Portfolio vs individual investment; Portfolio management process; Functions of portfolio managers; Types of portfolio management (active vs passive);

Part B: Investment constraints (risk tolerance, liquidity, time horizon, tax); Role of Securities and Exchange Board of India (SEBI) in portfolio management, Concept of Investment Policy Statement

UNIT 2: PORTFOLIO CONSTRUCTION AND ANALYSIS

Part A: Portfolio Construction: Asset allocation strategies, Portfolio construction techniques, Active vs passive portfolio strategies; Strategic Vs Tactical Asset Allocation

Part B: Portfolio Risk and Return: Expected return of a portfolio, Measurement of portfolio risk, Covariance and correlation, Diversification and risk reduction, Systematic and unsystematic risk (portfolio context), Beta of a portfolio, Modern Portfolio Theory, Diversification, Efficient frontier (concept and interpretation), Minimum variance portfolio (concept and importance), Optimal portfolio selection, Diversification principles. (Including Problems)

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UNIT 3: PORTFOLIO SELECTION & REVISION

Part A: **Portfolio Selection:** Meaning – Feasible Set of Portfolios –Efficient frontier- Efficient Set of Portfolios Selection of Optimal Portfolios Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

Part B: Portfolio revision methods: Constant ratio plan, Constant rupee value plan; Portfolio rebalancing, Market timing vs Buy-and-Hold strategy, Behavioral biases in portfolio decisions: Overconfidence, Herd behavior, Loss aversion;

UNIT 4: CAPITAL ASSET PRICING MODEL(CAPM) & ARBITRAGE PRICING THEORY(APT):

Part A: Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

Part B: Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Including Problems)

UNIT 5: PORTFOLIO EVALUATION & PERFORMANCE MEASUREMENT

Part A: Portfolio Evaluation: Need for portfolio evaluation, Benchmarking (use of indices like Nifty/Sensex), Risk-adjusted performance measures: Sharpe Ratio, Treynor Ratio, Jensen's Alpha; Interpretation of performance measures, (Including Problems)

Part B: Performance attribution (basic idea), Overview of mutual funds and PMS, SEBI guidelines for portfolio managers (overview)

COURSE OUTCOMES

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

BF453 CO1: Describe the concepts, objectives, importance, process, types of portfolio management, investment constraints, investment policy statements, and the regulatory role of SEBI.

BF453 CO2: Construct portfolios using appropriate asset allocation and portfolio construction techniques based on investor objectives and constraints.

BF453 CO3: Compute portfolio return, risk, covariance, correlation, and beta, and demonstrate the benefits of diversification in risk reduction.

BF453 CO4: Analyze portfolio selection decisions using Modern Portfolio Theory, Efficient Frontier, Minimum Variance Portfolio, Optimal Portfolio Selection, and Sharpe's Single Index Model.

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BF453 CO5: Apply CAPM, CML, SML, and APT models to estimate expected returns, evaluate risk, and identify appropriately priced securities.
BF453 CO6: Design portfolio revision and rebalancing strategies using constant ratio plans, constant rupee value plans, market timing, and buy-and-hold approaches.
BF453 CO7: Examine the impact of behavioural biases such as overconfidence, herd behaviour, and loss aversion on portfolio management decisions.
BF453 CO8: Evaluate portfolio performance using Sharpe Ratio, Treynor Ratio, Jensen's Alpha, benchmarking methods, and assess the role of mutual funds, PMS, and SEBI regulations in portfolio management.

SUGGESTED READINGS:

1. Bhalla, V. K., Investment Management, S. Chand & Co.
2. Fisher Donald E & Ronald J Jordan, Securities Analysis & Portfolio Management, PHI
3. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
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LEADERSHIP AND MANAGEMENT SKILLS

COURSECODE: BF454A **HOURS/WEEK: 2**
YEAR/SEMESTER: II/IV **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, Teamwork, 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

BF454A CO1: Explain the importance of leadership and demonstrate basic leadership and managerial skills in various situations.
BF454A CO2: Apply self-management, teamwork, negotiation, and conflict resolution skills for effective professional interactions.
BF454A CO3: Develop creative solutions by applying innovative thinking and design thinking approaches to real-life challenges.
BF454A CO4: Identify entrepreneurial opportunities and prepare business ideas while following ethical and professional values.

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UNIVERSAL HUMAN VALUES

COURSE CODE: BCH455B **HOURS/WEEK: 2**
YEAR/SEMESTER: II/IV **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 the y 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

BCH455B CO1: Explain the importance of universal human values and their relevance in personal and social life.
BCH455B CO2: Practice values such as love, compassion, truth, and non-violence in their interactions with others.
BCH455B CO3: Demonstrate responsible behaviour by applying values of peace, service, and self-discipline in different situations.
BCH455B CO4: Reflect on their actions and develop a positive attitude towards themselves, others, and society.

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BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities &Commerce,
Sainikpuri,Secunderabad

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

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

PROJECT FINANCE

COURSE CODE: BCH455A | **HOURS/WEEK: 2**
YEAR/SEMESTER: II/IV | **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: Understand the fundamental concepts of project finance, project management, project deveopment, and the structure of project finance markets.
COb2: Analyze project feasibility, project valuation techniques, cash flow estimation, and financial viability of projects.
COb3: Evaluate various risks associated with project finance, including commercial, macroeconomic, regulatory, and political risks, and examine risk mitigation strategies.
COb4: Apply knowledge of project financing sources, working capital finance, taxation, legal aspects, and loan documentation in project finance decisions.

UNIT-I: INTRODUCTION: Project Management – Project Finance - The Project Finance Markets - Role of Advisors in Project Finance - Project Development and Management - Valuing the Project and Project Cash Flow Analysis – Project Feasibility Studies.

UNIT-II: ASSESSING RISKS IN PROJECT FINANCE: Project Finance and Commercial Risks - Project Finance and Macroeconomic Risks - Regulatory and Political Risks - Risk Mitigation Methodologies for Projects - Financing of Projects - Means of Financing Projects - Working Capital Finance for Projects - Project Finance: Taxation and Incentives - Legal Aspects in Project Finance - Project Finance Loan Documentation.

SUGGESTED READINGS:

1) "Prasanna Chandra", Projects-Planning Analysis, Selection, Financing, Implementation and Review, 6th edition, 2006.
2) "Gopalakrishnan", Project Management, TMH, 2007.
3) "H.R.Machiraju", Introduction to Project Finance, Vikas Publications, 2005.
4) "Bhavesh.M.Patel", Project Management, Vikas Publication, 2007.
5) M. R. Gopalan", Project Management,1st edition, Wiley India, 2006.
6) "Narendra Singh", Project Management Control, 4th Revised edition, Himalaya Publishing House, 2007.
7) "Narendra Singh", Problems & solutions in Project Management and Control, 3rd edition, "Himalaya Publishing House, 2007.
8) "Prasanna Chandra", Project Management, TMH,2007.
9) "Chowdry", Project Management, TMH,2007.
10) "Clifford.F.Gray, Erik.W.Larson", Project Management the Managerial Process, 3rd edition

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

COURSE OUTCOMES :

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

BCH455A CO1: Explain the concepts, processes, and stakeholders involved in project finance and project management.
BCH455A CO2: Analyze project feasibility studies, project cash flows, and valuation methods to assess project viability.
BCH455A CO3: Evaluate project-related risks and recommend suitable risk mitigation measures for effective project financing.
BCH455A CO4: Apply project financing principles, legal frameworks, taxation provisions, and documentation requirements in real-world project finance scenarios

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