



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM - CBCS COURSE w.e.f. 2025-26(25-28 batch)

B.Com First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – I					
1.	ELS1	English (First Language)	ELS1	4	4
2.	SLS1	Second Language	SLS1	4	4
3.	AECC1	A) Environmental Science/ B) Basic Computer Skills	AECC1	2	2
4.	BOC151	Financial Accounting-I	DSC1	4T+2P/6	5
5.	BOC152	Business Organization and Management	DSC2	5	5
6.	BOC153	Foreign Trade	DSC3	5	5
		Total		26	25
SEMESTER – II					
7.	ELS2	English (First Language)	ELS2	4	4
8.	SLS2	Second Language	SLS2	4	4
9.	AECC2	A) Basic Computer Skills / B) Environmental Science	AECC2	2	2
10.	BOC251	Financial Accounting-II	DSC4	3T+4P/7	5
11.	BOC252	Banking Financial Services and Insurance	DSC5	5	5
12.	BOC253	Business Economics	GE	4	4
		Total		26	24

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B.COM - CBCS COURSE w.e.f. 2025-26(25-28 batch)**B. Com Second Year**

SEMESTER – III					
S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
13.	ELS3	English (First Language)	ELS3	3	3
14.	SLS3	Second Language	SLS3	3	3
15.	BOC351	Advanced Accounting	DSC6	5	5
16.	BOC352	Business Statistics-I	DSC7	5	5
17.	BOC353	Financial Institutions and Markets	DSC8	5	5
18.	BOC354	A) Communication skills/ B) Professional Skills	SEC1 UGC Specified course	2	2
19.	BOC355	A) Advance Excel/ B) Data Analysis using Excel C) Principles of Insurance D) Foundation of Digital Marketing & Web design	SEC2 Dept Specified Course	1T+2P	2
		Total		26	25
SEMESTER – IV					
20.	ELS4	English (First Language)	ELS4	3	3
21.	SLS4	Second Language	SLS4	3	3
22.	BOC451	Corporate Accounting	DSC9	5	5
23.	BOC452	Business Statistics-II	DSC10	5	5
24.	BOC453	Auditing and Corporate Governance	DSC11	5	5
25.	BOC454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
26.	BOC455	A) Marketing Management/ B) Human Resource Management C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified course	2	2
		Total		25	25

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B. Com Third Year

S.No	Code	SEMESTER- V Course Title	Course Type	HPW	Cred its
(1)	(2)	(3)	(4)	(5)	(6)
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	BOC551	Income Tax	DSC12	5	5
30.	BOC552	Research Methodology	PR1	1T+2R/2	2
31.	BOC553	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
32.	BOC554	A) Business Law/ B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	5	5
33.	BOC555	A) Financial Management / B) Advanced Corporate Accounting/ C) Financial Management	DSE3	5	5
		Total		29	28
		SEMESTER - VI			
33.	ELS6	English (First Language)	ELS6	3	3
34.	SLS6	Second Language	SLS6	3	3
35.	BOC651	Project Report	PR2	4R	2
36.	BOC652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE4	5	5
37.	BOC653	A) Assessment of Individuals and GST / B) Financial Decision Making-II/ C) International Auditing	DSE5	3T+4P/5	5
38.	BOC654	A) Investment Management / B) Corporate Governance / C) Fundamentals of IND AS	DSE6	5	5
		Total		27	23
		GRAND TOTAL		152/152	150

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ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva- Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	RM & Project Report	2(PR1+PR2)	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38+1		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship/VAC	Up to 4 (2 in each after I & II years)/(1 in each year)	

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SEMESTER I
ENVIRONMENTAL SCIENCE

PAPER CODE: AECC1
YEAR/SEMESTER: I/I

PPW: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES:

- COB1:** To create awareness on sustainable practices and conservation of Natural Resources
COB2: To sensitise students about the effects of human activity on the environment

UNIT-I: Ecosystem, Biodiversity & Natural Resources

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

UNIT-II: Environmental Pollution, Global Issues & Legislation

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

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

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

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FINANCIAL ACCOUNTING - I

PAPER CODE: BOC151
YEAR/SEMESTER: I/I
EXAM DURATION: 3 HRS

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

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

UNIT- WISE COURSE OBJECTIVES

- COB1:** To familiarise with accounting principles, processes and various branches of accounting.
COB2: To learn different subsidiary books.
COB3: To learn the preparation of Bank Reconciliation Statement.
COB4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation.
COB5: To learn the preparation of final accounts and lab work with for preparing the final accounts with imaginary figures.

UNIT-I: INTRODUCTION

Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions- Accounting Standards- Meaning-Importance- List of Accounting Standards issued by ASB- Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS

Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT

Meaning – Need - Reasons for differences between cash book and passbook balances –Favorable and overdraft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement. (Including Problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION

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

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method - Change in Methods (Problems)-Meaning of Provisions and Reserves and Differences between Provisions and Reserves (concepts only).

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UNIT-V: FINAL ACCOUNTS

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

ASSIGNMENT: Students will create the transactions and complete the accounting process with the imaginary figures

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Course Outcomes:

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

BOC151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting.

BOC151 CO2: Acquaint them with different types of subsidiary books.

BOC151 CO3: Compare the balance of cash book and pass book and reconcile them.

BOC151 CO4: Categorize the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

BOC151 CO5: Assess the profitability and financial position of sole trader through preparation of final accounts and will be able to create their accounting transactions and final accounts

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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BOC152
YEAR/SEMESTER: I/I
EXAM DURATION: 3 HRS

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

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

UNIT- WISE COURSE OBJECTIVES

COB1: To provide an insight about the origin of business and the existence of different forms of business organisations

COB2: To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013.

COB3: To study the meaning, functions, role and principles of management within the business.

COB4: To understand about the types and approaches of planning and know the different types organizational structures.

COB5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

Evolution, Growth, and Development of Business in India-Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business -Social Responsibility of a Business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership Firms - Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership - Meaning, Characteristics of Hindu Undivided Family - Meaning and features of Co-Operative Organization. (Practical Application)

UNIT-II: JOINT STOCK COMPANY

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus - Contents - Red herring Prospectus- Statement In lieu of Prospectus (As per Companies Act.2013).

UNIT-III: INTRODUCTION TO MANAGEMENT

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management.

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UNIT-IV: PLANNING AND ORGANISING

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control -Steps in Control - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasith, Tax Mann Publications.

COURSE OUTCOMES:

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

BOC152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

BOC152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BOC152 CO3: Describe about the Importance, role and the principles of Management.

BOC152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BOC152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.

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FOREIGN TRADE

PAPER CODE: BOC153
YEAR/SEMESTER: I/II
EXAM DURATION: 3 HRS

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

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

UNIT-WISE COURSE OBJECTIVES:

- COB1:** To gain an understanding about all foreign trade related procedures and documentation.
COB2: To be able to distinguish between broader and narrower concepts such as balance of trade and balance of payments and gain an insight about disequilibrium and ways to correct it.
COB3: To understand the concept of foreign trade policy, Exchange control and Exchange rate and relate their significance on India's foreign trade and economic development.
COB4: To summarize and relate the impact of regional economic grouping on India's foreign trade.
COB5: To be able to express the importance and role of international institutions and their association with respect to India's foreign trade.

UNIT-I: INTRODUCTION

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

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS

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

UNIT-III: INDIA'S FOREIGN TRADE POLICY, EXCHANGE RATE AND EXCHANGE CONTROL

Importance of foreign trade policy - Current Foreign Trade Policy. Exchange Control - Objectives - Exchange Rate - Adjustments - Devaluation - Revaluation - Depreciation of Currency.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS

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

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SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

BOC153 CO1: Identify various documents used in foreign trade transactions.

BOC153 CO2: Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

BOC153 CO3: Explain about the importance of India's foreign trade policy and to illustrate about Exchange control, categorise about different types of Exchange rate adjustments.

BOC153 CO4: Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

BOC153 CO5: Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.

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SEMESTER II
BASIC COMPUTER SKILLS

PAPER CODE: AECC2
YEAR/SEMESTER: I/II

PPW :2
NO. OF CREDITS: 2

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

UNIT. WISE COURSE OBJECTIVES

Cob1: To get an insight of physical components, OS and word processing.

Cob2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

Knowing computer: What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of IECTI Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

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

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

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

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

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

Introduction to Internet, WWW and Web Browsers:

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

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address; Using e- governance website.

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

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SUGGESTED READINGS:

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

Web Resources:


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

COURSE OUTCOMES:

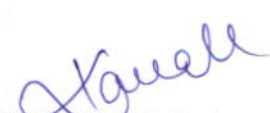
At the end of the course, the students will be able to

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

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


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FINANCIAL ACCOUNTING - II

PAPER CODE: BOC251
YEAR/SEMESTER: I/II
EXAM DURATION: 3 HRS

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

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

UNIT- WISE COURSE OBJECTIVES:

- Cob1:** To familiarise them with different methods used in single entry system.
Cob2: To learn accounting of non-trading concerns.
Cob3: To learn accounting of admission, retirement, dissolution of partnership firms.
Cob4: To learn the maintenance of accounting of soleproprietor by using TALLY PRIME.
Cob5: To prepare the financial statements of soleproprietor with GST and TDS by using TALLY PRIME.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS:

Features, Limitations, Difference between Double entry and Single entry, Difference between Statement of affairs and Balance sheet, ascertainment of profit according to statement method, problems on statement of Profit or Loss, steps for conversion method, problems on conversion method.


UNIT-II: ACCOUNTING FOR NOT FOR PROFIT ORGANIZATIONS:

Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems


UNIT-III: PARTNERSHIP ACCOUNTS:

Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.

Admission of a partner: Treatment of goodwill (AS-10), accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership – Insolvency of a Partner (Theory only).


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UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

SUGGESTED READINGS:

1. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
2. Advanced Accounting- Dr. K.Sreelatha Reddy, M. Thirimal Rao, V Santhi & K Naga Sirisha, Himalaya Publishers
3. Advanced Accountancy: M Shrinivas & Dr. K Sreelatha Reddy, Himalaya Publishers.

REFERENCES

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheshwari, Vikas.
5. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

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

BOC251 CO1: Identify the profit/loss understatement of affairs method and conversion method in single entry system.

BOC251 CO2: Prepare accounts of non-trading concerns.

BOC251 CO3: Solve problems related to types of capital accounts, admission, retirement and death of a partner of a partnership firm, evaluate the firms at the time of dissolution.

BOC251 CO4: Students will be able to record transactions for accounts with inventory.

BOC251 CO5: Students will be able to generate the financial statements along with GST and TDS by using TALLY PRIME.

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BANKING FINANCIAL SERVICES AND INSURANCE

PAPER CODE: BOC252
YEAR/SEMESTER: I/II
EXAM DURATION: 3 HRS

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

Course Objective: To impart knowledge about the basic principles of the banking and insurance

UNIT- WISE COURSE OBJECTIVES

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

COB2: To understand about Banker and Customer relationship, different types of Negotiable Instruments and Banker's precautions while advancing loans.

COB3: To give an outline about all fund-based and fee-based financial services and their present scenario.

COB4: To provide an insight about merchant banking and its scope, innovative role of venture capital financing and other financial services such as bill discounting, leasing, factoring and forfeiting.

COB5: To understand about legal aspects of insurance, its types and regulation of insurance

UNIT-I: INTRODUCTION:

Origin of Banking in India - Commercial Banks : Functions, Innovations in Commercial Banking in India: E-Banking , Mobile Banking , Core Banking, Universal Banking- Mudra Finance Scheme- OMBUDSMAN- RBI: Constitution, Organizational Structure , Management , Objectives , Functions, RBI's Monetary policy- RBI guidelines for Payment Bankers- Brief description on various types of banks: Co-operative Banks and its Structure - Regional Rural Banks - Development Banks: National Bank for Agriculture and Rural Development (NABARD) - SIDBI

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP & NEGOTIABLE INSTRUMENTS:

Banker and Customer: Definition, General and Special Features of Relationship between Banker and Customer -KYC norms - Types of Customers in brief

Negotiable Instruments: Descriptions and their Special Feature- Loans and advances: Principles of sound lending by Commercial Banks, Precautions to be taken while Advancing Loans Against Securities, Goods, Documents of Title to Goods, Loans against Real Estate, Insurance Policies, Collateral Securities & Banking Receipts

UNIT-III: INTRODUCTION TO FINANCIAL SERVICES

Financial Services: Meaning, Functions, Classification, Scope, Financial Intermediation, Fund Based Activities, Non-fund Based Activities, Modern Activities, New Financial Products and Services - Innovative Financial Instruments -Brief description about Mutual Funds, Credit Rating Agencies, Challenges Facing the Financial Service Sector -Present Scenario

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UNIT-IV: TYPES OF FINANCIAL SERVICES

Merchant Bankers: Meaning, Features - Venture Capital: Meaning, Features-Leasing : Definition ,Types of Leases : Financial Lease, Operating Lease, Leverage Lease , Sale and Lease Back - Discounting: Concept, Advantages of Bill Discounting -Factoring: Meaning and Nature, Parties in Factoring, Merits and Demerits of Factoring – Forfeiting: Parties to Forfeiting, Costs of Forfeiting, Benefits of Forfeiting for Exporters and Importers-Concept of Securitization

UNIT-V: FUNDAMENTALS OF INSURANCE

Meaning, Principles of insurance, Types of insurance: Life Insurance: Procedure for issuing a life insurance policy, Nomination, Surrender Value, Assignment- Non-life Insurance: Concepts of Fire Insurance, Marine Insurance, Motor Insurance, Health Insurance, Accident Insurance-Re-insurance-Bancassurance

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivastava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.
9. Insurance and Risk Management, Gupta, P.K., Himalaya Publishing House
10. Principles and Practices of Insurance, Mishra, M.N., S. Chand and Sons.
11. Life and Health Insurance, Black, K. and H.D. Skipper, Pearson Education

COURSE OUTCOMES:

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

BOC252 CO1: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

BOC252 CO2: Explain about the banking relationship between banker and customer , features of negotiable instruments, procedures and precautions while giving loans by banks.

BOC252 CO3: To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

BOC252 CO4: To summarise about the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services

BOC252 CO5: To familiarize about legal aspects of insurance, types and regulation of insurance in India.

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BUSINESS ECONOMICS

PAPER CODE: BOC253

YEAR/SEMESTER: I/II

PPW: 4

NO. OF CREDITS: 4

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

UNIT- WISE COURSE OBJECTIVES

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

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

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

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

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

UNIT-I: INTRODUCTION

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

UNIT-II: DEMAND AND SUPPLY ANALYSIS

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

UNIT-III: PRODUCTION AND COST ANALYSIS

Concept of Production - Total Product - Marginal Product - Average Product - Law of Variable Proportion - Law of Return to Scale - Economies and Dis-economies of Scale - Two factors - Isoquants-Isocost-Producer Equilibrium- Concepts of Cost (Direct, Indirect, Opportunity, Explicit, Implicit, Incremental and Sunk Costs)- Short run Cost Curves (Total and Average) and Long Run Average Cost Curve.

UNIT-IV: MARKET ANALYSIS

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

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UNIT-V: MACRO-ECONOMICS FOR MANAGERS

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit –Business cycles - Nature – Phases - Causes – Inflation-Types (based on Rate of Inflation and based on Causes) and control – Deflation and stagflation.

(Review research articles related to National Income and inflation in India as an assignment)

SUGGESTED READINGS & REFERENCES:

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

COURSE OUTCOMES:

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

BOC253 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

BOC253 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BOC253 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BOC253 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BOC253 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

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