

**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 (2024-27 BATCH)**

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**SEMESTER- III**  
**ADVANCED ACCOUNTING**

**PAPER: BOC351**  
**YEAR/SEMESTER: II/III**  
**EXAM DURATION: 3 Hrs**

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

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

**UNIT WISE- COURSE OBJECTIVES**

- COB1:** To make the students review the various methods of Valuation of Goodwill and shares  
**COB2:** To make the students examine the various classes of shares, the difference between them, post the accounting for the issue of share capital and Debt by a Company.  
**COB3:** To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.  
**COB4:** To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.  
**COB5:** To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

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

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

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

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

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Lump sum)

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

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

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

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

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

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

**UNIT-V: INTERNAL RECONSTRUCTION**

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

**SUGGESTED READINGS:**

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

**REFERENCES**

Financial statements of Listed Joint stock companies from their Annual reports

**COURSE OUTCOMES:**

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

**BOC351 CO1:** Estimate the Value of Goodwill and Shares by various methods.

**BOC351 CO2:** Execute the process of accounting for issue of Shares and Debt.

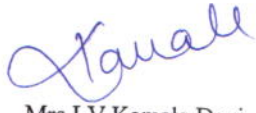
**BOC351 CO3:** Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

**BOC351 CO4:** Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

**BOC351 CO5:** Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

  
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**BUSINESS STATISTICS-I**

**PAPER CODE: BOC352**  
**YEAR/SEMESTER: II/III**  
**EXAM DURATION: 3 Hrs**

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

**UNIT-I: INTRODUCTION**

Origin and Development of Statistics in India – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.  
Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.  
Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two-Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**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.

**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).

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**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

**BOC352 CO1:** To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

**BOC352 CO2:** To compute averages using different methods of central tendency

**BOC352 CO3:** To examine the variation of data through different methods of dispersion.

**BOC352 CO4:** To identify the skewness and peak in the data using the methods of skewness and kurtosis.

**BOC352 CO5:** To determine the relation between variables using the methods of correlation.

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**FINANCIAL INSTITUTIONS AND MARKETS**

**PAPER CODE: BOC353**  
**YEAR/SEMESTER: II/III**  
**EXAM DURATION: 3 Hrs**

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

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

**UNIT-WISE COURSE OBJECTIVES**

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

**COB2:** To understand about the role of Commercial banks, Development banks and NBFIs in encouraging smooth flow of credit for various business activities.

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

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

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

**UNIT-I: INDIAN FINANCIAL SYSTEM**

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

**UNIT-II: FINANCIAL INSTITUTIONS**


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


**UNIT-III: MONEY MARKET**


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

**UNIT-IV: DEBT MARKET**

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

  
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**UNIT-V: EQUITY MARKET**

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

**SUGGESTED READINGS:**

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

**Course Outcomes:**

At the end of the course students will be able to

**BOC353 CO1:** To illustrate the functions, components of the Indian Financial system and its role in economic development.

**BOC353 CO2:** To describe the role played by the banking and non-banking financial institutions in credit disbursement.

**BOC353 CO3:** To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

**BOC353 CO4:** To explain about India's debt market, its instruments and intermediaries involved in their functioning.

**BOC353 CO5:** To explain about the equity market instruments, DEMAT account, intermediaries, and role of SEBI as a regulator.

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**COMMUNICATION SKILLS**

**PAPER CODE: SEC 354A**  
**YEAR/SEMESTER: II/III**

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

**UNIT I: VERBAL & WRITTEN COMMUNICATION**

**Listening** -Techniques of effective listening -Listening and comprehension -Probing questions - Barriers to listening; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors  
**Reading** -Techniques of effective reading -Gathering ideas and information from a given text - Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text - Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means  
**Writing and different modes of writing** - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information - Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts - Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing - Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

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

**Digital Literacy:** Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint

**Effective use of social media** -Introduction to social media websites -Advantages of social media - Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media -Introduction to digital marketing

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

**COURSE OUTCOMES:**

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

**SEC354A CO1:** Exhibit good verbal and written communication skills

**SEC354A CO2:** Apply digital tools for communication and nonverbal communication

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**PROFESSIONAL SKILLS**

**PAPER CODE: SE 354B**  
**YEAR/SEMESTER: II/III**

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

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

**UNIT- WISE COURSE OBJECTIVES**

**Cob1:** To acquire career skills and fully pursue to partake in a successful career path

**Cob2:** To help students understanding the significance of team skills and acquiring them

**UNIT-I: CAREER SKILLS**

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

**Interview skills** Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.),

Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

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

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

**UNIT II- TEAM SKILLS**

**Presentation Skills** -Types of presentations, Internal and external presentation, Knowing the purpose , Knowing the audience ,Opening and closing a presentation ,Using presentation tools ,Handling questions

Presentation to heterogenic group, Ways to improve presentation skills over time

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

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

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

**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.

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
**COURSE OUTCOMES:**


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

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

**SE354B CO2:** Acquire presentation skills and team skills

  
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**ADVANCED EXCEL**

**PAPER CODE: SEC 355A**

**YEAR/SEMESTER: II/III**

**PPW: 3**

**NO. OF CREDITS: 2**

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

**UNIT- WISE COURSE OBJECTIVES**

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

**COB2:** To analyse data using pivot tables, charts, lookup functions and data validation

**UNIT –I- FORMULA AND FUNCTIONS:**

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

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions (Math & Trigonometric(ABS, Aggregate, Base, Ceiling, Decimal, Floor, Int, Mod)-Financial(PMT, PPMT, IPMT, PV, NPER, IRR, NPV, SLN, Rate, DB, DDB, FV) Date & Time (Date, Day, Edate, Emonth, Month, Networking, Now, Time, Today, Weekday, Workday, Networkdays)-Logical( If, And, false, Not, Or, True, If NA)-Text(Char, Clean, Concatenate, Exact, Find, Fixed, Left, Len, Lower, Mid, Proper, Replace, Right, Text, Trim, Search, Substitute, Upper)- Statistical functions( Avg, Avga, Avgif, Avg, Correlation, Count, Counta, Countif, Countblank, Countifs, Large, Small, Max, Min, Mode, Median, Rank)-check formulas for errors, Auditing Tools- trace precedents and dependents

**Lab work:** Implement all functions listed above

**UNIT II: ADVANCED DATA ANALYSIS WITH PIVOT TABLES, CHARTS, LOOKUP, AND VALIDATION:**

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

Charts and Graphs: -Instant chart, create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles ( Spark line, Column & Bar Charts , Line & Area Charts, Pie & Doughnut Charts, Scatter & Bubble Charts, Stock Charts)- Create and modify pivot chart (Slicers)

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Data validation (settings -input message-error alert, error styles), Goal seek, lookup functions-H LOOKUP – V LOOKUP-match- Index- hyper link.

**Lab work:** Create pivot tables and charts for single and multiple values, using data validation, lookup functions

**SUGGESTED READINGS:**

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


**COURSE OUTCOMES:**

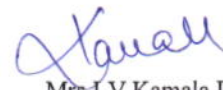
At the end of the course, the students will be able to

**SEC355A CO1:** Analyse and implement calculations using formulae and function methods

**SEC355A CO2:** Analyse data using pivot tables, charts, lookup functions and data validation

  
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**COMMERCIAL ARITHMETIC**

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

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

*Course objective: To enhance the ability to solve quantitative techniques problems*

**COB1:** To Strengthen quantitative reasoning skills to translate business problems into mathematical models in business situations.

**COB2:** To enhance problem-solving abilities and critical thinking skills through practical applications in business scenarios.

**UNIT-I:**

Ratio and Proportion - Profit and Loss - Simple Interest - Compound Interest – Annuities

**UNIT II:**

Time and Work - Time and Distance - Chain Rule – Set Theory

**SUGGESTED READINGS:**

1. Objective Arithmetic: R.S. Agarwal, S.Chand & Co. Ltd
2. Business Mathematics: J.K.Singh, Himalaya Publications
3. Business Mathematics: Digambar Patri, D.N. Patri , Kalyani Publishers

**COURSE OUTCOMES:**

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

**SE 355B CO1:** acquaint with the elements of commercial mathematics

**SE 355B CO2:** possess the fundamentals of set theory and quantitative relationships

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**SEMESTER IV**  
**CORPORATE ACCOUNTING**

**PAPER CODE: BOC451**  
**YEAR/SEMESTER: II/IV**  
**EXAM DURATION: 3 Hrs**

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

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

**UNIT WISE- COURSE OBJECTIVES**

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

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

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

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

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

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

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

**UNIT-II: COMPANY LIQUIDATION**

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

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

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

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

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

**UNIT-V: HOLDING COMPANIES – AS-21**

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

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**SUGGESTED READINGS:**

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

**REFERENCES**

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

**COURSE OUTCOMES:**

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

**BOC451 CO1:** Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

**BOC451 CO2:** Review the forms of Statement of affairs and Liquidator's Final statement of account.

**BOC451 CO3:** Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

**BOC451 CO4:** Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

**BOC451 CO5:** Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.

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**BUSINESS STATISTICS-II**

**PAPER CODE: BOC452**  
**YEAR/SEMESTER: II/ IV**  
**EXAM DURATION: 3 Hrs**

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

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

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

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

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

**UNIT-I: REGRESSION**

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

**UNIT-II: INDEX NUMBERS**

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

**UNIT-III: TIME SERIES**

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

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

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

**UNIT-V: THEORITICAL DISTRIBUTIONS**

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

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**SUGGESTED READINGS:**

Statistics for Management: Levin & Rubin, Pearson,

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

**COURSE OUTCOMES:**

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

**BOC452 CO1:** Identifies the dependent and independent variables using simple Regression.

**BOC452 CO2:** Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

**BOC452 CO3:** Implementing the utility of time series analysis.

**BOC452 CO4:** Assessing the theorems of probability and its utility in estimating and analysing a situation.

**BOC452 CO5:** Facilitating in operation research, sales forecasting and in risk evaluation.

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**AUDITING & CORPORATE GOVERNANCE**

**PAPER CODE: BOC 453**  
**YEAR/SEMESTER: II/IV**  
**EXAM DURATION: 3 Hrs**

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

**UNIT- WISE COURSE OBJECTIVES**

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

**UNIT-I: INTRODUCTION:**

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

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

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

**UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS:**

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash  
Transaction

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

**UNIT-IV: COMPANY AUDIT:**

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

**UNIT-V: CORPORATE GOVERNANCE:**

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

**SUGGESTED READINGS:**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill

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8. A Hand Book of Practical Auditing: B.N. Tandon et al., S. Chand
9. Corporate Governance: H.R Machiraju, Himalaya Publication House.
10. Business Ethics and Corporate Governance, (2017) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
11. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
12. Business Ethics, (2005) 2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
13. Business Ethics An Indian Perspective, 2015, A. C. Fernando – Pearson
14. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
15. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
16. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

**COURSE OUTCOMES:**

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

**BOC453 CO1** - Outline the basic concepts of audit and audit planning

**BOC453 CO2**- Identifying the various techniques of Internal control and Internal checks required for audit

**BOC453 CO3**- Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

**BOC453 CO4**- Relate the various provisions of company audit under the companies act 2013.

**BOC453 CO5**- Annotating the significance of corporate governance.

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**HUMAN RESOURCE MANAGEMENT**

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

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

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

**UNIT I – HUMAN RESOURCE MANAGEMENT BASICS**

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

**UNIT-II: HR PLANNING & DEVELOPMENT**

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

**COURSE OUTCOMES**

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

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

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

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**LEADERSHIP AND MANAGEMENT SKILLS**

**PAPER CODE: SEC454A**

**PPW: 2**

**YEAR/SEMESTER: II/IV**

**NO. OF CREDITS: 2**

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

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop emotional and social intelligence and integrative thinking for effective leadership

**COB2:** To develop creative and entrepreneurial mindset

**UNIT I- LEADERSHIP & MANAGERIAL SKILLS**

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

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

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

**UNIT II- ENTREPRENEURIAL SKILLS**

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

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

**COURSE OUTCOMES:**

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

**SEC454A CO1:** Examine various leadership models and demonstrate leadership and managerial skills.

**SEC454A CO2:** Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

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**UNIVERSAL HUMAN VALUES**

**PAPER CODE: SE454B**  
**YEAR/SEMESTER: II/IV**

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

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

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

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

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

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

individual and/or group experience(s), Simulated situations, Case studies

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

Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

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

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

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

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

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

**COURSE OUTCOMES:**

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

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

**SE454B CO2:** Practice human values consciously

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**MARKETING MANAGEMENT**

**PAPER CODE: SE455A**

**YEAR/SEMESTER: II/IV**

**PPW: 2**

**NO. OF CREDITS: 2**

*Course Objective: To inculcate marketing management among students.*

**UNIT- WISE COURSE OBJECTIVES**

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

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

**UNIT I: MARKETING FUNDAMENTALS**

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

**UNIT II: MARKETING STRATEGY & IMPLEMENTATION**

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

**COURSE OUTCOMES:**

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

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

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

**SUGGESTED READINGS:**

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

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OU Nominee

**CHAIRMAN**  
Board of Studies in Commerce  
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Hyderabad - 500 007. (T.S.)

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

**BHAVAN'S VIVEKANANDA COLLEGE**  
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094  
Reaccredited with 'A' Grade by NAAC  
Autonomous College  
DEPARTMENT OF COMMERCE  
**B.COM - CBCS COURSE (2024-27 BATCH)**

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**HUMAN RESOURCE MANAGEMENT**

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

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

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

**UNIT- WISE COURSE OBJECTIVES**

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

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

**UNIT I – HUMAN RESOURCE MANAGEMENT BASICS**

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

**UNIT-II: HR PLANNING & DEVELOPMENT**

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

**COURSE OUTCOMES**

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

**SE455B CO1:** To assess HRM functions, the roles of HR managers, and recent trends in HRM.  
**SE455B CO2:** To apply HR planning, job analysis, training, and performance appraisal methods effectively in organizations.

Prof A Patrick,  
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