



BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities & Commerce,
Sainikpuri, Secunderabad

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

Department of Commerce
B.Com

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

**SEMESTER- III
ADVANCED ACCOUNTING**

**COURSE CODE: BOC 351
YEAR/SEMESTER: II/III
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES

COB1: To explain the need and methods of valuation of goodwill and shares and their application in business situations.

COB2: To classify different classes of shares and debentures and present them in company financial statements.

COB3: To apply accounting procedures relating to issue of shares and debentures.

COB4: To prepare company final accounts as per Schedule III of the Companies Act, 2013.

COB5: To explain the concept and apply accounting treatment relating to issue of bonus shares as per SEBI guidelines.

COB6: To apply accounting treatment relating to amalgamation as per Accounting Standard 14.

COB7: To explain the concept and apply procedures involved in internal reconstruction of companies.

COB8: To solve accounting problems using advanced accounting principles in practical company accounting situations.

UNIT-I: VALUATION OF GOODWILL AND SHARES:

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

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

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

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

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

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

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

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

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Department of Commerce,
Osmania University,
OU Nominee

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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

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

BOC351 CO1: Calculate the value of goodwill and shares using different valuation methods.

BOC351 CO2: Distinguish between different classes of shares and debentures and present them appropriately in financial statements.

BOC351 CO3: Apply accounting procedures relating to issue of shares and debentures.

BOC351 CO4: Prepare Statement of Profit and Loss and Balance Sheet of companies as per Schedule III.

BOC351 CO5: Apply accounting procedures relating to issue of bonus shares in accordance with guidelines.

BOC351 CO6: Prepare accounts relating to amalgamation in the books of transferor and transferee companies.

BOC351 CO7: Prepare accounts relating to internal reconstruction and construct the reconstituted Balance Sheet.

BOC351 CO8: Solve advanced accounting problems relating to valuation, company accounts, amalgamation, and reconstruction.

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Department of Commerce,
Osmania University,
OU Nominee

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Chairperson, BOS
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SEMESTER III BUSINESS STATISTICS-I

COURSE CODE: BOC352
YEAR/SEMESTER: II/III
EXAM DURATION: 3 HRS

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

COURSE OBJECTIVES

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

UNIT-I: INTRODUCTION

Origin and Development of Statistics in India – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two-Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

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).

Prof A Patrick
Department of Commerce
Osmania University,
OU Nominee

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Mrs. L.V. Kamala Devi
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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: Recall key statistical terms, concepts, and methods used in data analysis.

BOC352 CO2: Explain and organize data using classification, tabulation, and graphical presentation techniques.

BOC352 CO3: Compute and apply different measures of central tendency in business data.

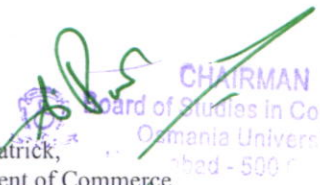
BOC352 CO4: Calculate and interpret measures of dispersion to assess variability in data.

BOC352 CO5: Analyze the shape of data distributions using skewness and kurtosis.

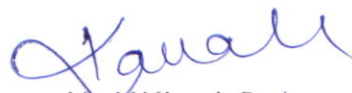
BOC352 CO6: Examine the degree and direction of relationship between variables using correlation methods.

BOC352 CO7: Evaluate statistical findings and draw meaningful conclusions for business decisions.

BOC352 CO8: Develop charts, graphs, and statistical reports using Excel or other tools.


Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee

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Chairperson, BOS
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**SEMESTER III
FINANCIAL INSTITUTIONS AND MARKETS**

**COURSE CODE: BOC 353
YEAR/SEMESTER: II/III
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES:

COB1: To gain conceptual knowledge about the structure, components, and functions of the Indian financial system.

COB2: To understand the role of the financial system in economic development and analyze recent developments and weaknesses.

COB3: To study the functioning of commercial banks, development banks, and non-banking financial institutions in credit creation.

COB4: To understand the concepts of NPAs, Basel norms, and the role of major development financial institutions like IFCI, IDBI, ICICI, IRBI, SFCs, and SIDBI.

COB5: To provide knowledge about the money market, its instruments, organization, and role in short-term credit management.

COB6: To analyze the functions of RBI, monetary policy tools, and the structure and role of MPC in regulating liquidity.

COB7: To examine the evolution, instruments, and intermediaries involved in the Indian debt market including bonds and government securities.

COB8: To understand the functioning of the equity market, primary and secondary markets, stock exchanges, and the regulatory role of SEBI.

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 – Functions 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.

Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee

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Chairperson, BOS
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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.

UNIT-V: EQUITY MARKET

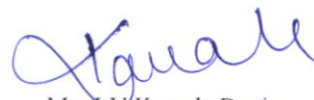
Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO – Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges-An overview about DEMAT account - Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments 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

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Department of Commerce,
Osmania University,
OU Nominee


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COURSE OUTCOMES:

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

BOC353 CO1: Explain the structure, components, and functions of the Indian financial system and its role in economic development.

BOC353 CO2: Analyze recent developments and identify weaknesses in the Indian financial system.

BOC353 CO3: Describe the role of banking and non-banking financial institutions in credit creation and financial intermediation.

BOC353 CO4: Explain NPAs, Basel norms, and evaluate the contribution of development financial institutions.

BOC353 CO5: Summarize the organization, instruments, and functions of the money market and the role of RBI in liquidity management.

BOC353 CO6: Analyze monetary policy tools such as Repo, Reverse Repo, LAF, MSF, and the functioning of the Monetary Policy Committee.

BOC353 CO7: Explain the structure, instruments, and participants in the Indian debt market including bonds and government securities.

BOC353 CO8: Describe the functioning of the equity market, stock exchanges, DEMAT system, and evaluate the regulatory role of SEBI.

Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee

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SEMESTER III
COMMUNICATION SKILLS

COURSE CODE : BOC 354A
YEAR/SEMESTER: II/III

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

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

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

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

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

UNIT I: VERBAL & WRITTEN COMMUNICATION

Listening -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

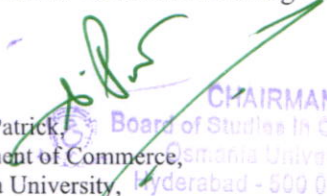
Reading -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well-knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

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

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


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Department of Commerce,
Osmania University,
OU Nominee

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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:

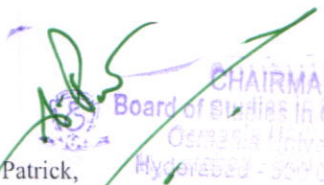
At the end of the course, the students will be able to

BOC354A CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

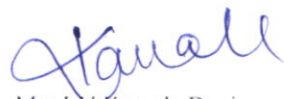
BOC354A CO2: Communicate ideas effectively through presentations and other professional communication activities.

BOC354A CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BOC354A CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.


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Department of Commerce,
Osmania University,
OU Nominee



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Chairperson, BOS
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PROFESSIONAL SKILLS

COURSE CODE: BOC 354B
YEAR/SEMESTER: II/III

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

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

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

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

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

UNIT-I: CAREER SKILLS

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

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

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

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

UNIT II- TEAM SKILLS

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

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

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Teamwork, understanding fear of being judged and strategies to overcome fear

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

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

Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

Internal Communication- Use of various channels of transmitting information including digital and physical to team members

COURSE OUTCOMES:

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

BOC354B CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

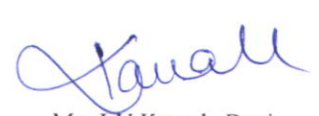
BOC354B CO2: Communicate ideas effectively through presentations and other professional communication activities.

BOC354B CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BOC354B CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.


Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee


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Osmania University,
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Mrs LV Kamala Devi
Chairperson, BOS
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SEM ESTER III ADVANCED EXCEL

COURSE CODE: BOC355A
YEAR/SEMESTER: II/III

HOURS PER WEEK: 1T+2P
NO. OF CREDITS: 2

COURSE OBJECTIVES

COB1: To understand the concepts of formulas, functions, cell references, and worksheet operations in spreadsheet applications.

COB2: To apply built-in functions such as Mathematical, Statistical, Financial, Logical, Text, and Date & Time functions for solving business and academic problems.

COB3: To analyze data using Pivot Tables, Pivot Charts, conditional calculations, and statistical tools to generate meaningful insights.

COB4: To create interactive reports, charts, dashboards, and data summaries for effective data visualization and decision-making.

UNIT -I- FORMULA AND FUNCTIONS

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

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions (Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

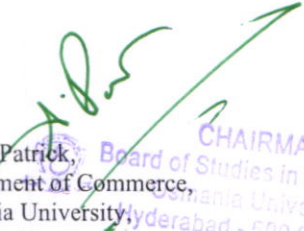
UNIT II: WORKING WITH PIVOT TABLES AND CHARTS

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

Charts and Graphs: -Instant chart, create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

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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

BCH356A CO1: Demonstrate the use of formulas, operators, cell references, and aggregate functions to perform calculations in single and multiple worksheets.

BCH356A CO2: Utilize built-in spreadsheet functions including Mathematical, Financial, Logical, Text, Date & Time, and Statistical functions to solve real-world problems and generate reports.

BCH356A CO3: Analyze and summarize data using conditional functions, statistical techniques, Pivot Tables, and Pivot Charts for data interpretation.

BCH356A CO4: Design and develop charts, Pivot Charts, and data visualization reports to support business analysis and decision-making.


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**SEMESTER IV
CORPORATE ACCOUNTING**

**COURSE CODE: BOC 451
YEAR/SEMESTER: II/IV
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES

COB1: To understand the accounting procedures relating to books, registers, and schedules maintained by banking companies.

COB2: To familiarize with preparation of Profit and Loss Account and Balance Sheet of banking companies.

COB3: To explain the concept and procedures relating to company liquidation and preparation of Statement of Affairs.

COB4: To develop knowledge of preparation of Liquidator's Final Statement of Account and calculation of liquidator's remuneration.

COB5: To understand the accounting framework relating to life insurance companies including preparation of Revenue Account and Balance Sheet.

COB6: To familiarize with preparation of final accounts of general insurance companies with reference to fire and marine insurance.

COB7: To explain the provisions relating to holding companies including calculation of minority interest and goodwill or capital reserve.

COB8: To develop problem-solving skills in preparation of consolidated balance sheet as per Accounting Standard 21.

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.

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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

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, 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

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

BOC451 CO1: Prepare Profit and Loss Account and Balance Sheet of banking companies including treatment of rebate on bills discounted and non-performing assets.

BOC451 CO2: Construct Statement of Affairs and Deficiency Account in company liquidation.

BOC451 CO3: Determine Liquidator's remuneration and prepare Liquidator's Final Statement of Account.

BOC451 CO4: Prepare Revenue Account and Balance Sheet of life insurance companies and ascertain net surplus.

BOC451 CO5: Prepare final accounts of general insurance companies with reference to fire and marine insurance.

BOC451 CO6: Calculate minority interest and determine goodwill or capital reserve in holding company accounts.

BOC451 CO7: Apply accounting treatment relating to intercompany transactions and unrealized profits in consolidation.

BOC451 CO8: Construct consolidated balance sheet of holding companies as per Accounting Standard 21.

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**SEMESTER IV
BUSINESS STATISTICS-II**

**COURSE CODE: BOC452
YEAR/SEMESTER: II/ IV
EXAM DURATION: 3 HRS**

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

COURSE OBJECTIVES

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

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

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

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

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

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

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

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

UNIT-I: REGRESSION

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

UNIT-II: INDEX NUMBERS

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

UNIT-III: TIME SERIES

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

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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:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
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. Business Statistics- G. Laxman, Vasudeva Reddy, K. Goud, Taxmann Publications, Hyderabad.

COURSE OUTCOMES:

BOC452 CO1: Recall fundamental concepts of regression, index numbers, time series, probability, and distributions.

BOC452 CO2: Explain relationships between variables and interpret components of time series and probability events.

BOC452 CO3: Compute regression equations and use them for estimation and prediction.

BOC452 CO4: Construct and interpret index numbers using various methods.

BOC452 CO5: Analyze time series data to identify trends and forecast future values.

BOC452 CO6: Solve probability problems using standard theorems and approaches.

BOC452 CO7: Evaluate statistical indices and probability results for accuracy and decision-making.

BOC452 CO8: Apply theoretical distributions (Binomial, Poisson, Normal) to model and interpret business data.

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**SEMESTER IV
AUDITING AND CORPORATE GOVERNANCE**

COURSE CODE: BOC453

YEAR/SEMESTER: II/IV

EXAM HRS: 3 HRS

HOURS PER WEEK: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

COURSE OBJECTIVES

- COB1:** To provide knowledge of the concepts, principles, and evolution of auditing.
COB2: To develop understanding of the objectives, importance, and various types of audits.
COB3: To familiarize students with audit planning, audit programmes, and audit documentation.
COB4: To explain the concepts and functions of internal control, internal check, and internal audit.
COB5: To develop skills in vouching, verification, and valuation of assets and liabilities.
COB6: To impart knowledge regarding company audit procedures and statutory requirements under the Companies Act, 2013.
COB7: To acquaint students with the rights, duties, liabilities, and responsibilities of auditors.
COB8: To introduce the principles, significance, and practices of corporate governance in organizations.

UNIT-I: INTRODUCTION

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

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

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

UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS

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

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

UNIT-IV: COMPANY AUDIT

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

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UNIT-V: CORPORATE GOVERNANCE

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

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

BOC453 CO1: Explain the meaning, objectives, evolution, and importance of auditing.

BOC453 CO2: Distinguish between different types of audits and apply audit planning procedures.

BOC453 CO3: Prepare and evaluate audit documents such as engagement letters, audit programmes, and working papers.

BOC453CO4: Analyse the role and effectiveness of internal control, internal check, and internal audit systems.

BOC453 CO5: Perform vouching of business transactions and assess the authenticity of accounting records.

BOC453 CO6: Verify and value various assets and liabilities according to auditing principles.

BOC453 CO7: Examine the provisions relating to company audits, auditor appointment, rights, duties, and audit reports under the Companies Act, 2013.

BOC453 CO8: Evaluate the concepts, objectives, benefits, and limitations of corporate governance and their relevance in modern business organizations.

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Osmania University,
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**SEMESTER IV
LEADERSHIP AND MANAGEMENT SKILLS**

COURSE CODE: BOC454A

YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2

NO. OF CREDITS: 2

COURSE OBJECTIVES

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

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

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

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

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

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

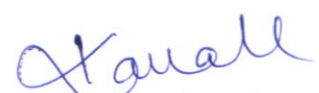
Self-Management Skills- Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation

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


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Department of Commerce,
Osmania University,
OU Nominee
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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

BOC454A CO1: Explain the importance of leadership and demonstrate basic leadership and managerial skills in various situations.

BOC454A CO2: Apply self-management, teamwork, negotiation, and conflict resolution skills for effective professional interactions.

BOC454A CO3: Develop creative solutions by applying innovative thinking and design thinking approaches to real-life challenges.

BOC454A CO4: Identify entrepreneurial opportunities and prepare business ideas while following ethical and professional values.

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SEMESTER IV
UNIVERSAL HUMAN VALUES

COURSE CODE: BOC454B
YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

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

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

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

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

UNIT I: LOVE, TRUTH & NON-VIOLENCE

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

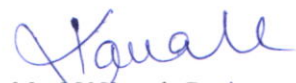
Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they don'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

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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

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

BOC454B CO1: Explain the importance of universal human values and their relevance in personal and social life.

BOC454B CO2: Practice values such as love, compassion, truth, and non-violence in their interactions with others.

BOC454B CO3: Demonstrate responsible behaviour by applying values of peace, service, and self-discipline in different situations.

BOC454B CO4: Reflect on their actions and develop a positive attitude towards themselves, others, and society.

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SEMESTER IV
MARKETING MANAGEMENT

COURSE CODE: BOC455A
YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES

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

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

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

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

UNIT I: MARKETING FUNDAMENTALS

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

UNIT II: MARKETING STRATEGY & IMPLEMENTATION

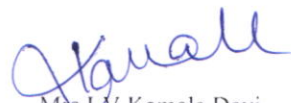
Product life cycle -Pricing strategies and Tactics-Promotion mix elements - Marketing Channels: Nature Levels – Participants – Functions of Marketing Intermediaries

SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy & Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Mc 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.

Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee


CHAIRMAN
Board of Studies In Commerce,
Osmania University,
Hyderabad - 500 007, T.S.



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



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Department of Commerce
B.Com

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

COURSE OUTCOMES:

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

BOC455A CO1: Explain the fundamental concepts of marketing, marketing management, marketing environment, marketing mix, and marketing myopia.

BOC455A CO2: Analyse the role of consumers, competitors, and external environmental factors in shaping marketing decisions.

BOC455A CO3: Apply concepts of product life cycle, pricing strategies, promotion methods, and marketing channels to real-world business situations.

BOC455A CO4: Evaluate marketing strategies and recommend appropriate actions to enhance customer satisfaction and business performance.


Prof A Patrick,
Department of Commerce, Osmania University,
Osmania University,
OU Nominee


CHAIRMAN
Board of Studies in Commerce
Osmania University,
Hyderabad - 500 007.


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



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SEMESTER IV

HUMAN RESOURCE MANAGEMENT

COURSE CODE: BOC455B

YEAR/SEMESTER: II/IV

HOURS PER WEEK: 2

NO. OF CREDITS: 2

COURSE OBJECTIVES

COB1: Understand the basic concepts, importance, scope, and functions of Human Resource Management in modern organizations.

COB2: Appreciate the role of HR managers and the significance of emerging HR practices such as digital transformation and workforce diversity.

COB3: Gain knowledge of HR planning and job analysis processes used to manage human resources effectively.

COB4: Develop an understanding of employee training and performance appraisal methods for improving individual and organizational performance.

UNIT I – HUMAN RESOURCE MANAGEMENT BASICS

HRM: Definition, Importance, Scope, and Functions. Role and Responsibilities of HR Managers.

Recent Trends in HRM: Digital Transformation and Workforce Diversity

UNIT-II: HR PLANNING & DEVELOPMENT

HR Planning: Concept, Process, and Need. Job Analysis: Process, Job Description, and Job

Specification. Training: Needs, Types, Techniques, and Evaluation. Performance Appraisal: Methods such as 360-degree feedback and MBO

SUGGESTED READINGS:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.

Prof A. Patrick,
Department of Commerce,
Osmania University,
OU Nominee

CHAIRMAN
Board of Studies in Commerce
Osmania University,
Hyderabad - 500 007, T.S.

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



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

COURSE OUTCOMES

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

BOC455B CO1: Explain the key concepts, functions, and importance of Human Resource Management and its role in organizational success.

BOC455B CO2: Describe the responsibilities of HR managers and discuss recent trends such as digital transformation and workforce diversity in HR practices.

BOC455B CO3: Demonstrate an understanding of HR planning and job analysis by preparing job descriptions and job specifications for different roles.

BOC455B CO4: Compare and assess various training and performance appraisal methods, including 360-degree feedback and Management by Objectives (MBO), in organizational settings.


Prof A Patrick,
Department of Commerce,
Osmania University,
OU Nominee

CHAIRMAN
Board of Studies In Commerce
Osmania University,
Hyderabad - 500 037, T.S.



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