Bharatiya Vidya Bhavan

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

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

Programme Name-B.Com Honours
Syllabus w.e.f academic year:2026-27(2025-28 Batch)

SEMESTER III

ADVANCED ACCOUNTING

COURSE CODE: BCH351
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs

HOURS/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).

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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.

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
BCH351 CO1: Calculate the value of goodwill and shares using different valuation methods.
BCH351 CO2: Distinguish between different classes of shares and debentures and present them appropriately in financial statements.
BCH351CO3: Apply accounting procedures relating to issue of shares and debentures.
BCH351CO4: Prepare Statement of Profit and Loss and Balance Sheet of companies as per Schedule III.

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BCH351CO5: Apply accounting procedures relating to issue of bonus shares in accordance with guidelines.
BCH351CO6: Prepare accounts relating to amalgamation in the books of transferor and transferee companies.
BCH351CO7: Prepare accounts relating to internal reconstruction and construct the reconstituted Balance Sheet.
BCH351 CO8: Solve advanced accounting problems relating to valuation, company accounts, amalgamation, and reconstruction.

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QUANTITATIVE TECHNIQUES-I

COURSE CODE: BCH352 | **HOURS/WEEK: 4T+2P**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs | **MARKS: 70T+10I + 20P**

COURSE OBJECTIVES

COb1: To inculcate the knowledge and application of commercial arithmetic concepts in business and competitive examination contexts.
COb2: To familiarize students with the fundamental concepts of set theory and matrices and their applications in business and industry.
COb3: To develop an understanding of statistical concepts, methods of data collection, classification, and presentation.
COb4: To enable students to compute and interpret various measures of central tendency for data analysis.
COb5: To develop the ability to measure and analyse variations in data using different measures of dispersion.
COb6: To understand and apply measures of skewness for identifying the direction of variation in data distributions.
COb7: To familiarize students with the concept of kurtosis and its role in understanding the shape of data distributions.
COb8: To enhance analytical, computational, and quantitative problem-solving skills using statistical and mathematical techniques.

UNIT-I: BASICS OF COMMERCIAL ARITHMETIC

Profit Metrics and Percentage Frameworks -Percentages- Profit and Loss- Simple Interest- Compound Interest- -Discounts
Ratio, Rates and Time Applications-Ratio and Proportion -Time and Work- Time and Distance-Chain Rule

UNIT-II: SETS & MATRICES

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory
Matrices: Introduction – Types of Matrices – Matrix Algebra – Addition, Subtraction, Multiplication – Transpose of a Matrix – Properties of a Transpose – Inverse of a Matrix – Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Crammer's Rule and Matrix Inverse Method – Including Simple Application Problems

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UNIT-III: INTRODUCTION TO STATISTICS

Definition of Statistics- Functions and Limitations of Statistics – Collection and Classification of Data- Methods

Presentation of Data- 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 (Graphs in Excel)

UNIT-IV: MEASURES OF CENTRAL TENDENCY

Requisites of a good measure of Central Tendency- Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages. (Problems to be solved using spreadsheet also)

UNIT-V: MEASURES OF DISPERSION, SKEWNESS & KURTOSIS

Requisites of a good measure of Dispersion: - Range- - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation. (Problems to be solved using spreadsheet also)

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness Kurtosis-Meaning- Types of Kurtosis (Concepts only) (Problems to be solved using spreadsheet also)

SUGGESTED READINGS:

1. Objective Arithmetic: R.S. Agarwal, S.Chand & Co. Ltd
2. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Statistics for Management: Levin & Rubin, Pearson.
5. Business Mathematics: J.K.Singh, Himalaya Publications
6. Business Mathematics: DigamabarPatri, D.N. Patri , Kalyani Publishers

REFERENCES:

1. Arithmetic: Subjective and Objective For Competitive Examinations All Government and Entrance Exams (Banking, SSC, Railway, Police, UPSC Civil Service, S.Chand & Co. Ltd
2. Statistics: E. Narayanan Nadar, PHI Learning
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Business Statistics: K. Alagar, Tata McGraw Hill
5. Fundamentals of Statistical: S. P Gupta, Sultan Chand
6. Business Statistics: J. K. Sharma, Vikas Publishers
7. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
8. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
9. Business Statistics: S. K. Chakravarty, New Age International Publishers
10. Statistics: Andasn, Sweenly,Williams, Cingage.

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COURSE OUTCOMES:

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

BCH352 CO1: Apply commercial arithmetic concepts such as percentages, ratio and proportion, interest, profit and loss, and discounts to solve practical and competitive examination problems.
BCH352 CO2: Apply the principles of set theory and matrix operations to solve business and industry-related problems.
BCH352 CO3: Collect, classify, tabulate, and present data using appropriate statistical methods, diagrams, and graphs.
BCH352 CO4: Compute and interpret measures of central tendency, including mean, median, mode, geometric mean, and harmonic mean.
BCH352 CO5: Analyse data variability using different measures of dispersion and evaluate consistency through statistical measures.
BCH352 CO6: Measure and interpret the direction of variation in data using Karl Pearson's and Bowley's coefficients of skewness.
BCH352 CO7: Examine the shape and peakedness of data distributions using the concepts of kurtosis.
BCH352 CO8: Develop analytical, computational, and quantitative reasoning skills for effective data analysis and business decision-making.

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FINANCIAL INSTITUTIONS AND MARKETS

COURSE CODE: BCH353	**HOURS/WEEK :5**
YEAR/SEMESTER: II/III	**NO. OF CREDITS: 5**
EXAM DURATION: 3 Hrs	**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

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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.

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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COURSE OUTCOMES:

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

BCH353 CO1: Explain the structure, components, and functions of the Indian financial system and its role in economic development.

BCH353 CO2: Analyze recent developments and identify weaknesses in the Indian financial system.

BCH353 CO3: Describe the role of banking and non-banking financial institutions in credit creation and financial intermediation.

BCH353 CO4: Explain NPAs, Basel norms, and evaluate the contribution of development financial institutions.

BCH353 CO5: Summarize the organization, instruments, and functions of the money market and the role of RBI in liquidity management.

BCH353 CO6: Analyze monetary policy tools such as Repo, Reverse Repo, LAF, MSF, and the functioning of the Monetary Policy Committee.

BCH353 CO7: Explain the structure, instruments, and participants in the Indian debt market including bonds and government securities.

BCH353 CO8: Describe the functioning of the equity market, stock exchanges, DEMAT system, and evaluate the regulatory role of SEBI.

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FINANCIAL MANAGEMENT

COURSE CODE: BCH354
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs.

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

COURSE OBJECTIVES

COb1: To understand the nature, scope, objectives, and significance of financial management and its relationship with other functional areas of management.
COb2: To apply the concepts of Time Value of Money in evaluating present and future cash flows for financial decision-making.
COb3: To apply traditional and modern capital budgeting techniques for evaluating long-term investment proposals.
COb4: To examine the concept and computation of cost of capital and its role in financing decisions.
COb5: To analyze capital structure theories and evaluate the impact of different financing alternatives on firm value.
COb6: To analyze the effect of operating, financial, and combined leverage and their implications for risk and return.
COb7: To evaluate dividend policies and dividend theories in the context of shareholder wealth maximization.
COb8: To develop decision-making skills relating to working capital estimation and management for ensuring liquidity and profitability.

UNIT–I: INTRODUCTION

Part A: Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Part B: Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems). Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

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UNIT-II: LONG-TERM INVESTMENT DECISIONS

Part A: Capital Budgeting: Meaning – Importance – Classification of Projects – Factors – Process.

Part B: Techniques Capital Budgeting: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) (Simple Problems).

UNIT-III: FINANCING DECISIONS

Part A: Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).

Part B: Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach -Traditional Approach - Modigliani and Miller Approach (Simple Problems).

UNIT-IV: DIVIDEND DECISIONS

Part A: Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

Part B: Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only) Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS

Part A: Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors

Part B: Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

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COURSE OUTCOMES

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

BCH354 CO1: Explain the meaning, scope, objectives, and importance of financial management, including the role of the finance manager and agency relationship.

BCH354 CO2: Apply Time Value of Money techniques to compute present values, future values, compounding, discounting, and cash flow valuations.

BCH354 CO3: Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, IRR, PI, and Capital Rationing.

BCH354 CO4: Compute the specific and weighted average cost of capital and assess their significance in financial decision-making.

BCH354 CO5: Analyze capital structure alternatives using various capital structure theories and determine the optimal capital structure of a firm.

BCH354 CO6: Analyze the impact of operating, financial, and combined leverage and perform EBIT–EPS analysis for financing decisions.

BCH354 CO7: Evaluate dividend policies and theories and assess their influence on shareholder wealth and firm value.

BCH354 CO8: Prepare estimates of working capital requirements using different methods and recommend suitable working capital management strategies.

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COMMUNICATION SKILLS

COURSE CODE: BCH355A | **HOURS/WEEK: 2**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.
COb2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.
COb3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.
COb4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

UNIT I: VERBAL & WRITTEN COMMUNICATION

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

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint
Effective use of social media -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media -Introduction to digital marketing
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

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COURSE OUTCOMES:

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

BCH355A CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.
BCH355A CO2: Communicate ideas effectively through presentations and other professional communication activities.
BCH355A CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.
BCH355A CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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PROFESSIONAL SKILLS

COURSE CODE: BCH355B **HOURS/WEEK: 2**
YEAR/SEMESTER: II/III **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.
COb2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.
COb3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.
COb4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

UNIT-I: CAREER SKILLS

Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a 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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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

BCH355B CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

BCH355B CO2: Communicate ideas effectively through presentations and other professional communication activities.

BCH355B CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

BCH355B CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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Programme Name-B.Com Honours
Syllabus w.e.f academic year:2026-27(2025-28 Batch)

ADVANCED EXCEL

COURSE CODE: BCH356A | **HOURS/WEEK: 1T+2P**
YEAR/SEMESTER: II/III | **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

SUGGESTED READINGS:

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

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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: BCH451 **HOURS/WEEK: 5**
YEAR/SEMESTER: II/IV **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs. **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

BCH451 CO1: Prepare Profit and Loss Account and Balance Sheet of banking companies including treatment of rebate on bills discounted and non-performing assets.

BCH451 CO2: Construct Statement of Affairs and Deficiency Account in company liquidation.

BCH451 CO3: Determine Liquidator's remuneration and prepare Liquidator's Final Statement of Account.

BCH451 CO4: Prepare Revenue Account and Balance Sheet of life insurance companies and ascertain net surplus.

BCH451 CO5: Prepare final accounts of general insurance companies with reference to fire and marine insurance.

BCH451 CO6: Calculate minority interest and determine goodwill or capital reserve in holding company accounts.

BCH451 CO7: Apply accounting treatment relating to intercompany transactions and unrealized profits in consolidation.

BCH451 CO8: Construct consolidated balance sheet of holding companies as per Accounting Standard 21.

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QUANTITATIVE TECHNIQUES-II

COURSE CODE: BCH452
YEAR/SEMESTER: II/ IV
EXAM HRS: 3 Hrs

HOURS PER WEEK: 4T+2P
NO. OF CREDITS: 5
MARKS: 70T+10I + 20P

COURSE OBJECTIVES

COb1: To understand the concepts of quadratic equations and progressions and apply them to business-related problems.
COb2: To develop knowledge of probability concepts, events, permutations, combinations, and probability theorems.
COb3: To understand and apply theoretical probability distributions such as Binomial, Poisson, and Normal distributions.
COb4: To identify, measure, and interpret relationships among variables using correlation analysis.
COb5: To develop regression models and use them for prediction and estimation in business situations.
COb6: To understand the concepts and applications of time series analysis for identifying trends and forecasting.
COb7: To construct and interpret simple and weighted index numbers for measuring changes in prices and quantities.
COb8: To enhance analytical, computational, and statistical decision-making skills through quantitative techniques and spreadsheet applications.

UNIT-I: QUADRATIC EQUATIONS AND PROGRESSIONS

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Simple Applications).
Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Simple Applications)

UNIT-II: PROBABILITY

Probability: Experiment – Event - Mutually Exclusive Events – Types of Events - Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Marginal and Baye's. -Simple problems (Proof not required for theorems)

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UNIT-III: 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. (Problems to be solved using spreadsheet also)

UNIT-IV: CORRELATION & REGRESSION

Meaning - Types - Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Method. (Problems to be solved using spreadsheet also)

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. (Problems to be solved using spreadsheet also)

UNIT V: TIME SERIES & INDEX NUMBERS

Time Series: Components – Methods of Measuring Trend -Semi Averages - Moving Averages – Least Square Method (Straight line method only) (Problems to be solved using spreadsheet also)

Index Numbers- 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 (Problems to be solved using spreadsheet also)

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.

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COURSE OUTCOMES:

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

BCH452 CO1: Apply the concepts of quadratic equations and arithmetic, geometric, and harmonic progressions to solve practical business problems.
BCH452 CO2: Apply probability concepts and theorems to calculate the probability of occurrence of events in business and decision-making situations.
BCH452 CO3: Demonstrate the ability to apply the conditions, constants, and fitting methods of Binomial and Poisson distributions and calculate probabilities using the Normal Distribution.
BCH452 CO4: Analyse the relationship between variables using correlation techniques and interpret the degree and direction of association.
BCH452 CO5: Develop and apply simple regression equations to estimate and predict the value of dependent variables.
BCH452 CO6: Analyse time series data using trend measurement methods and forecast future values.
BCH452 CO7: Construct and interpret simple and weighted index numbers to measure changes in prices and quantities over time.
BCH452 CO8: Develop analytical, computational, and quantitative reasoning skills for solving business problems using statistical techniques and spreadsheet tools.

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AUDITING AND CORPORATE GOVERNANCE

COURSE CODE: BCH453 | **HOURS/WEEK: 5**

YEAR/SEMESTER: II/IV | **NO. OF CREDITS: 5**

EXAM HRS: 3 hrs | **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 etal., 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.,

COURSE OUTCOMES

After successful completion of this course, students will be able to:

BCH453CO1: Explain the meaning, objectives, evolution, and significance of auditing in business organizations.
BCH453CO2: Identify and differentiate various types of audits and understand audit planning procedures.
BCH453CO3: Analyze the concepts of internal control, internal check, and internal audit and distinguish between them.
BCH453CO4: Apply auditing procedures in vouching different business transactions and detecting errors or frauds.
BCH453CO5: Examine the process of verification and valuation of assets and liabilities.
BCH453CO6: Understand provisions relating to company audit under the Companies Act, 2013.
BCH453CO7: Evaluate the qualifications, rights, duties, liabilities, and responsibilities of auditors.
BCH453CO8: Assess the significance, principles, and practices of corporate governance in ensuring transparency and accountability.

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INVESTMENT MANAGEMENT

COURSE CODE: BCH454
YEAR/SEMESTER: II/IV
EXAM HRS: 3 hrs

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

COURSE OBJECTIVE:

COb1: To understand the concepts, objectives, scope, and alternatives of investment management and examine the role of market indices in investment decisions.
COb2: To analyze the concepts of return and risk and evaluate the relationship between risk and return in investment decisions.
COb3: To understand the causes and types of risk and apply various measures of risk in evaluating investment opportunities.
COb4: To examine the principles of diversification and analyze portfolio risk and return using Markowitz Portfolio Theory.
COb5: To understand the concept of portfolio selection and evaluate efficient portfolios using the Efficient Frontier approach.
COb6: To apply Sharpe's Single Index Model and Multi-Index Model in measuring portfolio risk and return.
COb7: To examine the assumptions and applications of Capital Asset Pricing Model (CAPM), Capital Market Line (CML), and Security Market Line (SML).
COb8: To evaluate the pricing of securities using CAPM and assess the limitations of capital market theories.

UNIT–I: INTRODUCTION

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

MARKET INDICES

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT–II: RISK AND RETURN

RETURN: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return –Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).
Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk (Including Problems).

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UNIT–III: PORTFOLIO ANALYSIS

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

UNIT–IV: PORTFOLIO SELECTION

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

UNIT–V: CAPITAL MARKET THEORY

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

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi,
3. Kalyani Publishers.
4. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
5. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
6. Security Analysis and Portfolio Management: Kevin, PHI.
7. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
8. Investment Management, Prashanta Athma: Kalyani Publications.
9. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
10. Investment Management: Maheswari, PHI.

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COURSE OUTCOMES

At the end of the course, the students will be able to:
BCH454 CO1: Explain the concepts, objectives, scope, investment alternatives, and market indices used in investment management.
BCH454 CO2: Calculate investment returns and analyze the relationship between risk and return in investment decisions.
BCH454 CO3: Measure systematic and unsystematic risk using appropriate risk measurement techniques.
BCH454 CO4: Apply diversification principles and analyze portfolio risk and return using Markowitz Portfolio Theory.
BCH454 CO5: Construct efficient portfolios and identify optimal portfolios using portfolio selection techniques.
BCH454 CO6: Evaluate portfolio performance using Sharpe's Single Index Model and Multi-Index Model.
BCH454 CO7: Apply CAPM, CML, and SML in estimating expected returns and analyzing security prices.
BCH454 CO8: Assess the pricing of securities and evaluate the strengths and limitations of capital market theories.

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LEADERSHIP AND MANAGEMENT SKILLS

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

COURSE OBJECTIVES

COb1: To help students understand leadership qualities, styles, and managerial skills required for effective functioning in personal and professional environments.
COb2: To develop students' ability to apply self-management, teamwork, communication, and conflict management skills in different situations.
COb3: To encourage innovative thinking and problem-solving skills through design thinking and creative approaches.
COb4: To familiarise students with entrepreneurial skills, ethical practices, and the process of developing business ideas.

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

Leadership Skills-Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Teamwork, Negotiation, Networking
Managerial Skills- Basic Managerial Skills - Planning for effective management, organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management; Self-Management Skills- Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation
Innovative Leadership and Design Thinking- Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

UNIT II- ENTREPRENEURIAL SKILLS

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

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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

BCH455A CO1: Explain the importance of leadership and demonstrate basic leadership and managerial skills in various situations.
BCH455A CO2: Apply self-management, teamwork, negotiation, and conflict resolution skills for effective professional interactions.
BCH455A CO3: Develop creative solutions by applying innovative thinking and design thinking approaches to real-life challenges.
BCH455A CO4: Identify entrepreneurial opportunities and prepare business ideas while following ethical and professional values.

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Bharatiya Vidya Bhavan

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

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

Programme Name-B.Com Honours
Syllabus w.e.f academic year:2026-27(2025-28 Batch)

UNIVERSAL HUMAN VALUES

COURSE CODE: BCH455B | **HOURS/WEEK: 2**
YEAR/SEMESTER: II/IV | **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students understand the importance of universal human values and their role in personal, social, and professional life.
COb2: To encourage students to develop values such as love, compassion, truth, and non-violence in their thoughts and actions.
COb3: To create awareness about the importance of peace, service, and sacrifice in building harmonious relationships and society.
COb4: To enable students to reflect on their behaviour and apply human values in everyday situations.

UNIT I: LOVE, TRUTH & NON-VIOLENCE

Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?
Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies
Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if the y practice truth? What will learners lose if they 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

BCH455B CO1: Explain the importance of universal human values and their relevance in personal and social life.

BCH455B CO2: Practice values such as love, compassion, truth, and non-violence in their interactions with others.

BCH455B CO3: Demonstrate responsible behaviour by applying values of peace, service, and self-discipline in different situations.

BCH455B CO4: Reflect on their actions and develop a positive attitude towards themselves, others, and society.

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EXCEL FOR FINANCE

COURSE CODE: BCH456A **HOURS/WEEK: 2**
YEAR/SEMESTER: II/IV **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: Explain the concepts of financial data modelling and the role of financial statements, ratios, and projections in business decision-making.
COb2: Apply MS-Excel tools such as formulas, pivot tables, NPV, and financial functions to analyze and model financial data.
COb3: Analyze business and financial performance through financial projections, credit monitoring arrangements, and ratio analysis.
COb4: Evaluate firms using valuation techniques such as Comparable Company Analysis (CCA), Discounted Cash Flow (DCF), and Weighted Average Cost of Capital (WACC).

UNIT I: INTRODUTION TO FINANCIAL DATA MODELLING

MS-Excel – Formulas, Pivot tables, NPV, preparation of finance and business model, Financial projections
Preparation of credit monitoring arrangement and understanding financial ratios.

UNIT II: INTRODUCTION TO VALUATION

Valuation methods-Comparable Company Analysis, Discounted cash flow (DCF), Weighted Average cost of capital (WACC).

COURSE OUTCOMES:

At the end of the course, the students will be able to
BCH456ACO1: Use MS-Excel functions, formulas, pivot tables, and financial tools to organize and analyze financial data effectively.
BCH456ACO2: Prepare financial and business models, including financial projections and credit monitoring statements.
BCH456ACO3: Analyze financial performance using ratio analysis and interpret the results for decision-making.
BCH456ACO4: Evaluate the value of companies using CCA, DCF, and WACC methodologies and justify investment decisions.

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