

**BHAVAN'S VIVEKANANDA COLLEGE**

OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

B.Com(Hons) First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – I					
1	ELS1	English (First Language)	ELS1	4	4
2	AECC1	A)Environmental Science/ B)Basic Computer Skills	AECC1	2	2
3	BCH151	Financial Accounting-I	DSC1	5	5
4	BCH152	Business Organization and Management	DSC2	5	5
5	BCH153	Foreign Trade	DSC3	5	5
6	BCH154	Marketing Management	DSC4	5	5
		Total		26	26
SEMESTER – II					
7	ELS2	English (First Language)	ELS2	4	4
8	AECC2	A) Basic Computer Skills/ B) Environmental Science	AECC2	2	2
9	BCH251	Financial Accounting-II	DSC5	3T + 4P	5
10	BCH252	Banking, Financial Services And Insurance	DSC6	5	5
11	BCH253	Business Economics	GE	4	4
12	BCH254	Human Resource Management	DSC7	5	5
		Total		27	25


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

B.Com(Hons) Second Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – III					
	ELS3	English (First Language)	ELS3	3	3
13	BCH351	Advanced Accounting	DSC8	5	5
14	BCH352	Quantitative Techniques I	DSC9	4T+2P/5	5
15	BCH353	Financial Institutions and Markets	DSC10	5	5
16	BCH354	Financial Management	DSC11	5	5
17	BCH355	A) Communication Skills B) Professional Skills	SEC1 UGC Specified Course	2	2
18	BCH356	A) Advanced Excel B) Data Analysis using Excel C) Principles of Insurance / D) Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	1T+2P/2	2
		Total		29/27	27
SEMESTER – IV					
	ELS4	English (First Language)	ELS4	3	3
21	BCH451	Corporate Accounting	DSC12	5	5
22	BCH452	Quantitative Techniques II	DSC13	4T+2P/5	5
23	BCH453	Auditing & Corporate Governance	DSC14	5	5
24	BCH454	Investment Management	DSC15	5	5
19	BCH455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
20	BCH456	A) Excel for Finance / Internship B) Data Visualization & Storytelling C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	2	2
		Total		28/27	27

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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)**B.Com(Hons) Third Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – V					
25	ELS5	English (First Language)	ELS5	3	3
26	BCH551	Income Tax	DSC16	5	5
27	BCH552	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
28	BCH553	A) Ind AS / B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	3T+4P/ 5	5
29	BCH554	A) Research Methodology / B) Strategic Management/ C) Investment Industry – I	DSE3	4T+2P/ 5	5
30	BCH555	A) International Finance / B) Project and Relationship Management/ C) Investment Instrument	DSE4	5	5
		Total		31/28	28
SEMESTER – VI					
31	ELS6	English (First Language)	ELS6	3	3
32	BCH651	Project Report	PR1	8R	4
33	BCH652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE5	5	5
34	BCH653	A) Business Law/ B) Financial Decision Making-II/ C) International Auditing	DSE6	5	5
35	BCH654	A) Assessment of Individuals & GST / B) Corporate Governance/ C) Investment Industry –II	DSE7	5	5
36	BCH655	A) Fundamentals of Financial Derivatives/ B) Business Applications of Emerging Technologies/ C) Investment Industry Controls	DSE8	5	5
		Total		31	27
		GRAND TOTAL		170/164	160

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Kavali

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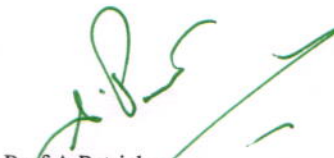
B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; PR: Project Report;

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


SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	AECC	2	2	4
3	SEC	4	2	8
4	GE	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	8	5	40
	TOTAL	38		160
	Commerce	30		136
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship/VAC	Up to 4 (2 in each after I & II years)/ (VAC- 1 in each year)	


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

SEMESTER I

ENVIRONMENTAL SCIENCE

PAPER CODE: AECC1
YEAR/SEMESTER: I/I

PPW: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES:

Cob1: To create awareness on sustainable practices and conservation of Natural Resources

Cob2: To sensitise students about the effects of human activity on the environment

UNIT-I: Ecosystem, Biodiversity & Natural Resources

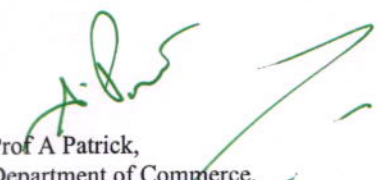
1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem: Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition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

UNIT-II: Environmental Pollution, Global Issues & Legislation

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

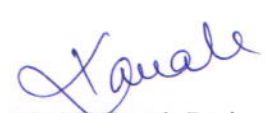
AECC1 CO1: Appraise various sustainable practices to conserve Biodiversity and Natural Resources.

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


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

FINANCIAL ACCOUNTING - I

PAPER CODE: BCH151
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

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

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

UNIT- WISE COURSE OBJECTIVES

- COb1:** To familiarise with accounting principles, processes and various branches of accounting.
COb2: To learn different subsidiary books.
COb3: To learn the preparation of Bank Reconciliation Statement.
COb4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation.
COb5: To learn the preparation of final accounts and lab work with for preparing the final accounts with imaginary figures.

UNIT-I: INTRODUCTION

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

UNIT-II: SUBSIDIARY BOOKS

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

UNIT-III: BANK RECONCILIATION STATEMENT

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION

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

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

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UNIT-V: FINAL ACCOUNTS

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

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

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

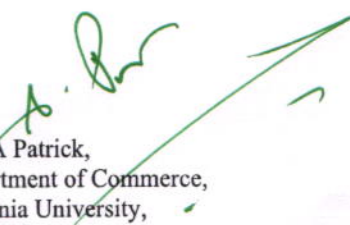
BCH151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting


BCH151 CO2: Acquaint them with different types of subsidiary books.

BCH151 CO3: Compare the balances of cash book and passbook and reconcile them.

BCH151 CO4: Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

BCH151 CO5: Assess the profitability and financial position of sole trader through preparation of final accounts and will be able to create their accounting transactions and final accounts.


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BCH152
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

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

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

UNIT- WISE COURSE OBJECTIVES

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

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

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

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

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

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

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

UNIT-II: JOINT STOCK COMPANY:

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

UNIT-III: INTRODUCTION TO MANAGEMENT:

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

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UNIT-IV: PLANNING AND ORGANISING:

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

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

BCH152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

BCH152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BCH152 CO3: Describe about the Importance, role and the principles of Management.

BCH152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BCH152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.

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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)
FOREIGN TRADE

PAPER CODE: BCH153
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

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

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

UNIT-WISE COURSE OBJECTIVES:

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

UNIT-I: INTRODUCTION

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

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS

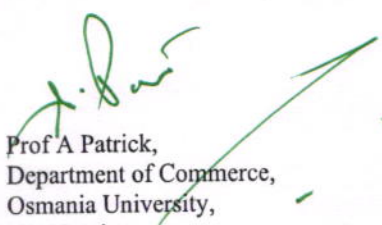
Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes Remedies for Correcting Balance of Payments in International Trade

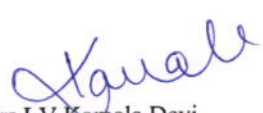
UNIT-III: INDIA'S FOREIGN TRADE POLICY, EXCHANGE RATE AND EXCHANGE CONTROL

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

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS

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


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UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS

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

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

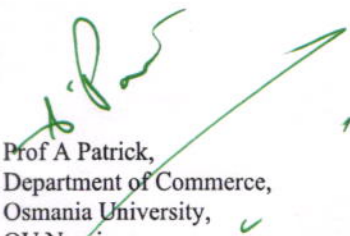
BCH153 CO1: Identify various documents used in foreign trade transactions.

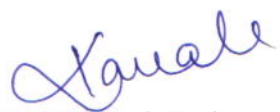
BCH153 CO2: Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

BCH153 CO3: Explain about exchange control and methods of exchange rate adjustment and the importance of India's foreign trade policy.

BCH153 CO4: Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

BCH153 CO5: Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

MARKETING MANAGEMENT

PAPER CODE: BCH154

YEAR/SEMESTER: I/I

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

Course Objective: to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.

UNIT-WISE COURSE OBJECTIVES

COB1: To familiarize with the concepts of basics of principles of marketing, PESTEL Analysis, STP Analysis, SWOT Analysis related to Corporate Strategic Planning, Business Strategic Planning and Marketing Process

COB2: To gain insight on product and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

COB3: To know different pricing approaches that businesses use.

COB4: Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix

COB5: To explain what channels of distribution are and why organizations use them.

UNIT-I: INTRODUCTION

Meaning and Definition of Marketing- Evolution of Marketing- Marketing Myopia- Marketing Management- Objectives- Concepts of Segmentation, Targeting and Positioning- PESTEL Analysis- SWOT Analysis

UNIT-II: PRODUCT MANAGEMENT

Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product - New Product Development Stages - Product Life Cycle Stages and its Strategies - Branding - Packaging & Labelling.

UNIT-III: PRICE MANAGEMENT

Pricing - Objectives of Pricing - Role of Price in Marketing Mix - Factors Influencing - Price Decisions - Pricing Under Different Competitive Conditions - New Product Pricing - Pricing Methods - Cost Based and Demand Based Strategies.


UNIT-IV: PROMOTION MANAGEMENT

Promotion: Significance, Promotion Mix Elements - Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms- Ethics in Advertisement (Case Study Assignment)


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UNIT-V: CHANNEL MANAGEMENT & RETAILING

Marketing Channels: Nature – Levels - Structure - Participants – Functions of Marketing Intermediaries
- Online Marketing - Retailing: Meaning, Significance.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ & Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma et al., Cengage Learning.

COURSE OUTCOMES

At the end of the course students will be able to

BCH154 CO1: Define the basic concepts related to marketing concepts, STP, SWOT and PESTEL Analysis

BCH154 CO2: Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

BCH154 CO3: Identify the different pricing approaches that businesses use.

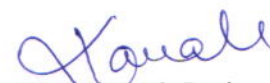
BCH154 CO4: Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

BCH154 CO5: Classify how distribution channels are selected and analyse the various functions related to distribution channels.


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)
SEMESTER II

BASIC COMPUTER SKILLS

PAPER CODE: AECC2
YEAR/SEMESTER: I/II

PPW :2
NO. OF CREDITS: 2

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

UNIT. WISE COURSE OBJECTIVES

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

COB2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

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

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


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

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

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

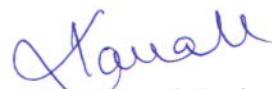
Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Web Browsers:


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

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

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

SUGGESTED READINGS:

- 1.Introduction to Computers, peter Norton, McGrawHill , 2012
2. Using Information Technology, Brian K williams, Stacey. Sawyer, Tata McGrawHill.

Web Resources:


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

COURSE OUTCOMES:

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

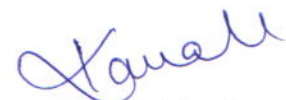
AECC2 CO1: Identify parts of computers, distinguish various OS and apply word processors.

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


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

FINANCIAL ACCOUNTING - II

PAPER CODE : BCH251
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs

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

Course Objective: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.

UNIT- WISE COURSE OBJECTIVES

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

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS

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

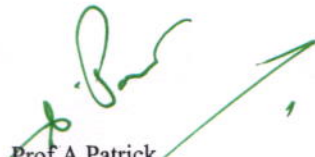
UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

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

UNIT-III: PARTNERSHIP ACCOUNTS:

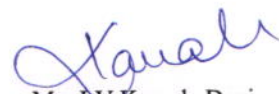
Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.

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


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UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:

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

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:

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

SUGGESTED READINGS:

- 1.Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari & V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

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


BCH251 CO1: Identify the profit/loss understatement of affairs method and conversion method in single entry system.

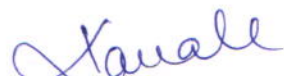
BCH251 CO2: Prepare accounts of non-trading concerns.

BCH251 CO3: Solve problems related to types of capital accounts, admission, retirement and death of a partner of partnership firm, Evaluate the firms at the time of dissolution.

BCH251 CO4: Record transactions for accounts with inventory.

BCH251 CO5: Generate the financial statements along with GST and TDS by using TALLY PRIME


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

BANKING, FINANCIAL SERVICES AND INSURANCE

PAPER CODE: BCH252
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs

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

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

UNIT- WISE COURSE OBJECTIVES

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

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

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

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

COB5: To understand about legal aspects of insurance, it's types and regulation of insurance

UNIT-I: INTRODUCTION:

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


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

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

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


UNIT-III: INTRODUCTION TO FINANCIAL SERVICES

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


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UNIT-IV: TYPES OF FINANCIAL SERVICES

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

UNIT-V: FUNDAMENTALS OF INSURANCE

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

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

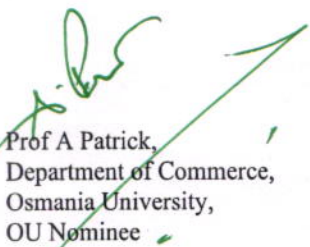
BCH252 CO1: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

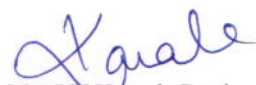
BCH252 CO2: Explain about the banking relationship between bankers and customers , features of negotiable instruments, procedures and precautions while giving loans by banks.

BCH252 CO3: To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

BCH252 CO4: To summarise the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services

BCH252 CO5: To familiarize about legal aspects of insurance, types and regulation of insurance in India.


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DEPARTMENT OF COMMERCE
B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)
BUSINESS ECONOMICS

PAPER CODE: BCH253
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs

PPW: 4
NO. OF CREDITS: 4
MARKS: 70T+30I

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

UNIT- WISE COURSE OBJECTIVES

COB1: Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

COB2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COB3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COB4: Enumerate the role of different types of competition in market and to analyze the market situation.

COB5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION

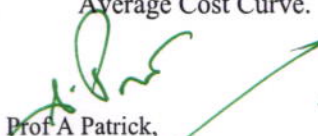
Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics (Assignment)- Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.


UNIT-II: DEMAND AND SUPPLY ANALYSIS

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

UNIT-III: PRODUCTION AND COST ANALYSIS

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


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UNIT-IV: MARKET ANALYSIS

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

UNIT-V: MACRO-ECONOMICS FOR MANAGERS

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

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

SUGGESTED READINGS & REFERENCES:

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

COURSE OUTCOMES:

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


BCH253 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

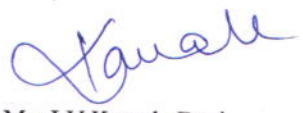
BCH253 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BCH253 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BCH253 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BCH253 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.


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B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)
HUMAN RESOURCE MANAGEMENT

PAPER CODE: BCH 254
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs

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

Course Objectives: The objective of the course is to teach how to achieve business success through managing a team. Managing human resources is about being successful because the company has used their talent to their best ability.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the understanding of the concept of human resource management and to understand its relevance in organization.

COB2: To develop necessary skill set for application of various HR issues

COB3: To analyse the strategic issues and strategies required to select and develop manpower resources

COB4: To integrate the knowledge of HR concepts to take correct business decision

COB5: To prepare how to execute the Appraisal Method and categorize the problems of performance of performance appraisal

UNIT- I: INTRODUCTION

HRM: Meaning – Concept - Evolution - Importance – Objectives and scope - Functions of HRM – Changing role of HR Manager - HRM Policies – HRM Vs Personnel Management – Recent trends in HR- ethical behaviour- factors- ethical issues- discrimination-harassment (only for cases study)

UNIT-II: HR PLANNING & JOB ANALYSIS

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning. Job Analysis - Concept and meaning - Process of Job analysis - Job Description - Job Specification – Uses of Job Analysis

UNIT-III: PROCUREMENT OF HUMAN RESOURCES

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment (Traditional and Modern) - Concept of Selection – Selection Process – Selection Techniques – Placement and Induction – Internal Mobility


UNIT-IV: HUMAN RESOURCE DEVELOPMENT

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need for and Importance of Management Development - Training Evaluation.


Prof A Patrick,
Department of Commerce,
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BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE

B.COM (HONOURS- CBCS) COURSE (2025-28 Batch)

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method
– 360 Degree Appraisal – MBO Techniques – Problems of Performance Appraisal.

SUGGESTED READING:

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.

COURSE OUTCOMES

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

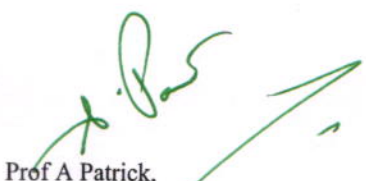
BCH254 CO1: Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR

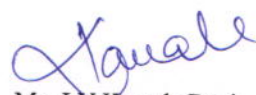
BCH254 CO2: Integrate the practical implementation of the Process of HR Planning and Process of Job analysis

BCH254 CO3: Categorize the Sources of Recruitment, its factors and Selection Process for an organisation

BCH254 CO4: Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization

BCH254 CO5: Integrate the process of performance appraisal techniques and its significance to perpetuity in business.


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