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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 (2024-27 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	SE355	A)Communication Skills B)Professional Skills	SEC1 UGC Specified Course	2	2
18	SE356	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	SE455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
20	SE456	A) Data Visualization B) Excel for Finance 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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SEMESTER III
ADVANCED ACCOUNTING

PAPER CODE: BCH351	**PPW: 5**
YEAR/SEMESTER: II/III	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

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

UNIT WISE- COURSE OBJECTIVES

COb1: To make the students review the various methods of Valuation of Goodwill and shares
COb2: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.
COb3: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.
COb4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.
COb5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: VALUATION OF GOODWILL AND SHARES
Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

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

UNIT-II: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES
Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Lump sum)

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

UNIT-III: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES
Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

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

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UNIT-IV: AMALGAMATION (AS-14)

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

UNIT-V: INTERNAL RECONSTRUCTION

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

SUGGESTED READINGS:

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

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

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

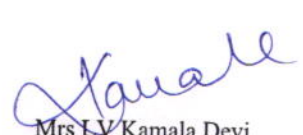**BCH351 CO1:** Estimate the Value of Goodwill and Shares by various methods.
BCH351 CO2: Execute the process of accounting for issue of Shares and Debt.
BCH351 CO3: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.
BCH351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.
BCH351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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QUANTITATIVE TECHNIQUES-I

PAPER CODE: BCH352
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs

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

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

UNIT- WISE COURSE OBJECTIVES
CObl: To inculcate the knowledge of commercial arithmetic
COb2: To familiarize the basic concepts of sets and matrices in the areas of business and industry
COb3: To disseminate the basic concepts of statistics along with methods of collection and presentation of data
COb4: To understand & calculate all the measures of central tendency.
COb5: To measure the variations using various measures of dispersion, to find out the direction of variation and also the peak of the curve.

UNIT-I: BASICS OF COMMERCIAL ARITHMETIC
Percentages- Ratio and Proportion- Profit and Loss- Simple Interest- Compound Interest- Time and Work- Time and Distance-Chain Rule -Discounts

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

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)

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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.

COURSE OUTCOMES:

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

BCH352 CO1: crack competitive exams by practicing the concepts of commercial arithmetic
BCH352 CO2: apply the core methods of Sets and matrices through their applications in the field of Business and Industry.
BCH352 CO3: acquaint the basic concepts of statistics along with methods of collection and presentation of data.
BCH352 CO4: compute averages using different methods of central tendency.
BCH352 CO5: examine the variation of data through different methods of dispersion and identify the skewedness and peakedness in the data using methods of skewness and kurtosis.

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FINANCIAL INSTITUTIONS AND MARKETS

PAPER CODE: BCH353	**PPW: 5**
YEAR/SEMESTER: II/ III	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

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

UNIT-WISE COURSE OBJECTIVES

COb1: To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development.

COb2: To understand about the role of various banking and non-banking institutions in encouraging smooth flow of credit for various business activities.

COb3: To give an overview about money market instruments and role played by RBI as the regulator and facilitator for requirements of short-term credit.

COb4: To study about India's debt market and various intermediaries involved in operations of debt market.

COb5: To understand the functioning of the equity market and role played by SEBI in regulating the equity market.

UNIT-I: INDIAN FINANCIAL SYSTEM

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

UNIT-II: FINANCIAL INSTITUTIONS

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

UNIT-III: MONEY MARKET

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

UNIT-IV: DEBT MARKET

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

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UNIT-V: EQUITY MARKET

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

SUGGESTED READINGS:

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

Course Outcomes:
At the end of the course students will be able to

BCH353 CO1: To illustrate about the functions, components of the Indian Financial system and its role in economic development.

BCH353 CO2: To describe about the role played by the banking and non-banking financial institutions in credit disbursement.

BCH353 CO3: To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

BCH353 CO4: To explain about India's debt market, its instruments and intermediaries involved in their functioning.

BCH353 CO5: To explain about the equity market instruments, DEMAT account, intermediaries, and role of SEBI as a regulator.

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FINANCIAL MANAGEMENT

PAPER CODE : BCH354   **PPW : 5**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs   **MARKS: 70T+30I**

COURSE OBJECTIVE: *To procure conceptual knowledge about financial management, evaluation of different capital budgeting techniques, familiarize with capital structure theories, determination of cost of capital and appraising dividend theories.*

UNIT- WISE COURSE OBJECTIVES

COb1: To annotate the importance of financial management and its relationship with other management areas. To measure the time value of money
COb2: To measure capital budgeting techniques. To determine the cost of capital.
COb3. To Infer the capital structure theories. To distinguish different leverages
Cob4: Appraising the dividend theories
Cob5: To determine working capital requirements

UNIT–I: INTRODUCTION
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).
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).

UNIT-II: LONG-TERM INVESTMENT DECISIONS
Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

UNIT-III: FINANCING DECISIONS
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).
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).

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UNIT-IV: DIVIDEND DECISIONS
Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).
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
Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – 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

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

BCH354 CO1: Calculate common investment criteria and project cash flows associated with corporate project evaluation.
BCH354 CO2: Apply measures of cost of capital and financial leverage to form long term financial policies for business.
BCH354 CO3: Relate capital investment decisions and financial policies to business valuations
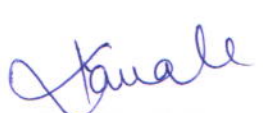**BCH354 CO4**: Describe the common factors influencing dividend policy
BCH354 CO5: Assess short term financial requirements of an organization.

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COMMUNICATION SKILLS

PAPER CODE : SE 355A   **PPW: 2**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 2**

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

UNIT- WISE COURSE OBJECTIVES

COb1: To identify common communication (verbal, written) problems and rectify them
COb2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION

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

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

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

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

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

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

Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning
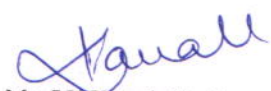
COURSE OUTCOMES:
At the end of the course, the students will be able to

SE355A CO1: Exhibit good verbal and written communication skills
SE355A CO2: Apply digital tools for communication and nonverbal communication

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PROFESSIONAL SKILLS

PAPER CODE : SE 355B   **PPW: 2**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 2**

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

UNIT- WISE COURSE OBJECTIVES

COb1: To acquire career skills and fully pursue to partake in a successful career path
COb2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS
Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume
Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview
Group Discussion Skills- Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors
Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

UNIT II- TEAM SKILLS
Presentation Skills -Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Handling questions Presentation to heterogenic group, Ways to improve presentation skills over time
Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Teamwork, Understanding fear of being judged and strategies to overcome fear
Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

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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
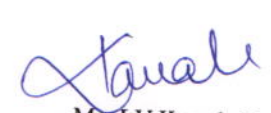
COURSE OUTCOMES:

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

SE355B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE355B CO2: Acquire presentation skills and team skills

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ADVANCED EXCEL

PAPER CODE: SE356A   **PPW: 1T+2P**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 2**

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

UNIT- WISE COURSE OBJECTIVES
COb1: To classify conditional format, formulae function, group and subtotal
COb2: To analyse data using pivot tables, charts, lookup functions and data validation

UNIT –I- FORMULA AND FUNCTIONS:
Understanding formulas- Relative and absolute cell reference, Name referencing- calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheets.

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

UNIT II: ADVANCED DATA ANALYSIS WITH PIVOT TABLES, CHARTS, LOOKUP, AND VALIDATION:
Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs: -Instant chart, create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles (Spark line, Column & Bar Charts , Line & Area Charts, Pie & Doughnut Charts, Scatter & Bubble Charts, Stock Charts)- Create and modify pivot chart (Slicers)
Data validation (settings -input message-error alert, error styles), Goal seek, lookup functions-H LOOKUP – V LOOKUP-match- Index- hyper link.
Lab work: Create pivot tables and charts for single and multiple values, using data validation, lookup functions

SUGGESTED READINGS:
1. Microsoft Office 2016 Step by 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

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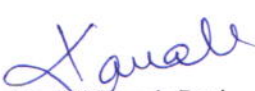At the end of the course, the students will be able to

SEC355A CO1: Analyse and implement calculations using formulae and function methods
SEC355A CO2: Analyse data using pivot tables, charts, lookup functions and data validation

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SEMESTER IV

CORPORATE ACCOUNTING

PAPER CODE: BCH 451	**PPW: 5**
YEAR/SEMESTER: II/IV	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

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

COb1: To explain the various books and schedules maintained by a bank, and the Profit and Loss account and Balance sheet.

COb2: To make the students acquainted with various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COb3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COb4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COb5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES

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

UNIT-II: COMPANY LIQUIDATION

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

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES

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

UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES

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

UNIT-V: HOLDING COMPANIES – AS-21

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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:

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

BCH451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.
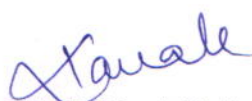
BCH451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

BCH451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

BCH451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and draw up of Revenue account and Balance sheet.

BCH451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.

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QUANTITATIVE TECHNIQUES-II

PAPER CODE : BCH452
YEAR/SEMESTER: II/ IV
EXAM HRS: 3 hrs

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

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

UNIT- WISE COURSE OBJECTIVES

CОb1: To understand the concepts of quadratic equations and progressions in business applications.
CОb2: To categorise the various elements of probability and calculate the probability of occurrence of an event.
CОb3: To apply concepts of various Probability Distribution, to fit Binomial, Poisson distributions and understand the calculation of probabilities under Normal distribution
CОb4: To identify the relationship among the variables and develop the simple Regression equation
CОb5: To construct Price and Quantity index numbers. To understand the components of time series and calculate trend values under secular trend method

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)

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)

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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 Statistics: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G. Laxman, Vasudeva Reddy, K. Goud, Taxmann Publications, Hyderabad.

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

BCH452 CO1: Apply the concepts of quadratic equations and progressions in practical business situations.
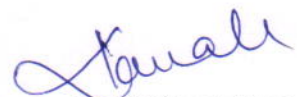
BCH452 CO2: Apply probability theorems for calculating probability of an event

BCH452 CO3: Demonstrate the ability to apply the conditions, constants, and fitting methods of discrete distribution

BCH452 CO4: To determine the relationship between two variables and estimate the value of dependent variable using independent variable (simple correlation and simple regression)

BCH452 CO5: To understand the changes in prices/quantities over a period using index numbers and predict the future using secular trend.

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AUDITING AND CORPORATE GOVERNANCE

PAPER CODE: HON 453	**PPW: 5**
YEAR/SEMESTER: II/IV	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

Course Objective: To extend knowledge on the concepts of auditing and corporate governance.

UNIT- WISE COURSE OBJECTIVES
COb1: To extend knowledge on the meaning and types of audit and planning and executing an audit
COb2: To define internal control, check& internal audit and facilitating the differences between them.
COb3: To summarise the meaning, steps of vouching, verification and valuation and to categorize Verification and valuation of assets and liabilities
COb4: To highlight company audit and reviewing the provisions of company audit under the companies act 2013.
COb5: To familiarize students with concept of corporate governance.

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

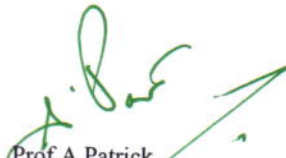## UNIT–II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT
Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT–III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS
Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction
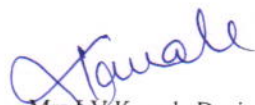Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

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.,
11. International Publishing House Pvt. Ltd,
12. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
13. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
14. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
15. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
16. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
17. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

COURSE OUTCOMES:

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

BCH453 CO1: Outline the basic concepts of audit and audit planning
BCH 453 CO2: Identifying the various techniques of Internal control and Internal checks required for audit
BCH453 CO3: Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities
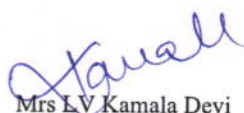**BCH453 CO4:** Relate the various provisions of company audit under the companies act 2013.
BCH453 CO5: Annotating the significance of corporate governance.

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INVESTMENT MANAGEMENT

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

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

Course Objective: To familiarise with concepts of risk and return relating to Investment

UNIT- WISE COURSE OBJECTIVES
COb1: To explain about investment process and investment avenues and also to make the student understand about market and market indices
COb2: To evaluate the risk and return analysis.
COb3: To elucidate the process of portfolio selection
COb4: To expound the application of portfolio selection and Sharpes single model.
COb5: To understand the intricacies of analysing securities to design a portfolio.

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).

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).

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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, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.

COURSE OUTCOMES:

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

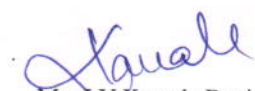**BCH454 CO1**: Describe the general structure of various financial markets. Analyse the market indices
BCH454 CO2: Assess value of stock return and measure the systematic and unsystematic risk
BCH454 CO3: Build a diversified portfolio
BCH454 CO4: Assess portfolio performance
BCH454 CO5: Knowledge about techniques of doing investment analysis

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LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE455A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

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

UNIT- WISE COURSE OBJECTIVES

COb1: To develop emotional and social intelligence and integrative thinking for effective leadership
COb2: To develop creative and entrepreneurial mindset

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

SE 455A CO1: Examine various leadership models and demonstrate leadership and managerial skills
SE 455A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.
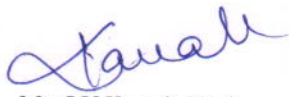
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B.COM (HONOURS- CBCS) COURSE (2022-25 Batch)

UNIVERSAL HUMAN VALUES

PAPER CODE: SE455B　　　　　　　　　　　　　**PPW: 2**
YEAR/SEMESTER: II/IV　　　　　　　　　　　　**NO. OF CREDITS: 2**

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

COb1: To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.
COb2: To realise their potential as human beings and conduct themselves properly in the ways of the world.

UNIT I: LOVE, TRUTH & NON-VIOLENCE

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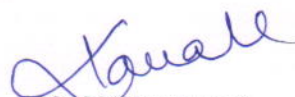Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

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

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

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

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UNIT II: PEACE, SERVICE & RENUNCIATION

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

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

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

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

- **SE455B CO1:** Demonstrate universal human values in individual, social circles, career path, and national life.
- **SE455B CO2:** Practice human values consciously

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