



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

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	SLS1	Second Language	SLS1	4	4
3	AECC1	A) Environmental Science / B) Basic Computer Skills	AECC1	2	2
4	BF151	Financial Accounting-I	DSC1	5	5
5	BF152	Business Organization and Management	DSC2	5	5
6	BF153	Indian Financial System	DSC3	5	5
		Total		25	25
SEMESTER – II					
7	ELS2	English (First Language)	ELS2	4	4
8	SLS2	Second Language	SLS2	4	4
9	AECC2	A) Basic Computer Skills / B) Environmental Science	AECC2	2	2
10	BF251	Financial Accounting-II	DSC4	5	5
11	BF252	Business Economics	GE	4	4
12	BF253	Fundamentals of Financial Management	DSC5	5	5
		Total		24	24

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



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

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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

Second Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – III					
13	ELS3	English (First Language)	ELS3	3	3
14	SLS3	Second Language	SLS3	3	3
15	BF351	Advanced Accounting	DSC6	5	5
16	BF352	Business Statistics – I	DSC7	5	5
17	BF353	Security Analysis	DSC8	5	5
18	BF354	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
19	BF355	A) Advanced Excel/ B) Principles of Insurance / C) Entrepreneur Development	SEC 2 Dept Specified Course	2	2
		Total		25	25
SEMESTER – IV					
20	ELS4	English (First Language)	ELS4	3	3
21	SLS4	Second Language	SLS4	3	3
22	BF451	Income Tax	DSC9	5	5
23	BF452	Business Statistics-II	DSC10	5	5
24	BF453	Portfolio Management	DSC11	5	5
25	BF454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
26	BF455	A) Project Finance/ B) Cyber Security Laws/ C) Big Data Analysis	SEC4 Dept Specified Course	2	2
		Total		27	27

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

CHAIRMAN

Board of Studies in Commerce
Osmania University
Hyderabad - 500 007. (T.S.)

Mrs L V Kamala Devi

Chairperson, BOS
Department of Commerce,
Bhavan's Vivekananda College

**BHAVAN'S VIVEKANANDA COLLEGE**

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

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (Finance- CBCS) COURSE (25-28 batch)**Third Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER – V					
27	ELS5	English (First Language)	ELS5	3	3
28	SLS5	Second Language	SLS5	3	3
29	BF551	Business Law	DSC12	5	5
30	BF552	A) Personal Finance / B) Block Chain Technology	DSE1	5	5
31	BF553	A) Behavioral Finance/ B) Data Mining and Business Intelligence	DSE2	5	5
32	BF554	A) International Finance / B) Financial Statement Analysis	DSE3	5	5
33	BF555	Research Methodology	PR (1)	2	2
		Total		28	28
SEMESTER – VI					
34	ELS6	English (First Language)	ELS6	3	3
35	SLS6	Second Language	SLS6	3	3
36	BF651	A) Financial Derivatives/ B) Mutual Fund Management	DSE4	5	5
37	BF652	A) Financial Analytics/ B) Business Ethics & Corporate Governance	DSE5	5/(3T+4P)	5
38	BF653	A) Fintech Services/ B) GST -Theory and Practice	DSE6	5/(3T+4P)	5
39	BF654	Project Report	PR (2)	4	2
		Total		25/	23
		GRAND TOTAL		150	150

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



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

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



BHAVAN'S VIVEKANANDA COLLEGE

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

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (Finance- CBCS) COURSE (25-28 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	Second 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	12	5	60
7	DSE	6	5	30
	TOTAL	38		150
	Commerce	30		136
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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



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

Mrs L V Kamala Devi

Chairperson, BOS
Department of Commerce,
Bhavan's Vivekananda College



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

SEMESTER I
ENVIRONMENTAL SCIENCE

PAPER CODE: AECC2
YEAR/SEMESTER: I/II

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

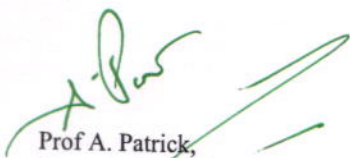
UNIT-I: Ecosystem, Biodiversity & Natural Resources

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 flowmodel)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

UNIT-II: Environmental Pollution, Global Issues & Legislation

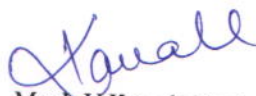
1. Causes, Effects & Control measures of Air Pollution, Water Pollution
 2. Solid Waste Management
 3. Global Warming & Ozone layer depletion.
 4. III - effects of Fire - works
 5. Disaster management - floods, earthquakes & Cyclones
 6. Environmental legislation:-(a) Wild life Protection Act (b) Forest 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

AECC2 CO1: Appraise various sustainable practices to conserve Biodiversity and NaturalResources.
AECC2 CO2: Analyse the effects of human activity on the environment.


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

CHAIRMAN

Board of Studies in Commerce
Osmania University
Hyderabad - 500 007. (T.S.)


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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

FINANCIAL ACCOUNTING - I

PAPER CODE: BF151
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 familiarize with accounting principles, process 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.

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).

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

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



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

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 Sehgil, 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

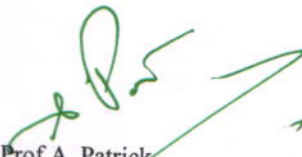
BF151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

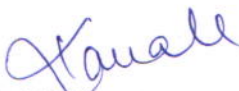
BF151 CO2: Acquaint them with different types of subsidiary books.

BF151 CO3: Compare the balances of cash book and passbook and reconcile them.

BF151 CO4: Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

BF151 CO5: Assess the profitability and financial position of soletrader through preparation of final accounts.


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


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



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BF152

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 - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages 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 FUNCTIONS OF 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.

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-Organization-Process of Organizing -Principles of Organization - Formal

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

Mrs L V-Kamala Devi
Chairperson, BOS
Department of Commerce,
Bhavan's Vivekananda College



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL

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

SUGGESTED READINGS:

- 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: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasith, Tax Mann Publications.

COURSE OUTCOMES:

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

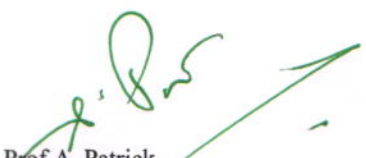
BF152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

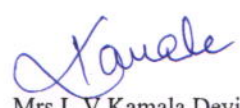
BF152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BF152 CO3: Describe about the Importance, role and the principles of Management.

BF152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BF152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.


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


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



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



BHAVAN'S VIVEKANANDA COLLEGE

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

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (Finance- CBCS) COURSE (25-28 batch)

INDIAN FINANCIAL SYSTEM

PAPER CODE: BF153

YEAR/SEMESTER: I/I

EXAM HRS: 3 hrs

PPW :5

NO. OF CREDITS: 5

MARKS: 70T+30I

UNIT- WISE COURSE OBJECTIVES

COB1: To know the components of Indian Financial System

COB2: To understand the meaning and differences of financial and non-financial institutions.

COB3: To enhance the knowledge of capital market, money market, and commodity market.

COB4: To familiarize with common and innovative financial products offered in different markets.

COB5: To study and differentiate the fund and fee based financial services offered in the market.

UNIT-I: INTRODUCTION:

Financial System: Meaning – Functions – Components – Flow of Funds Matrix - Role of Financial System in Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System (Theory).

UNIT-II: FINANCIAL INSTITUTIONS:

Meaning - Features – Types - Role of Financial Institutions in the Financial System - Banking and Non-Banking Financial Institutions – Types – Objectives - Functions – Products – Operations - Regulations (Theory)

UNIT-III: FINANCIAL MARKETS:

Meaning – Types: Capital Markets: Primary and Secondary - Money Markets: Bill Market – Commercial Bills Market – Acceptance Market – Call Money Market – Notice Money Market – Term Money Market – Commodities Market: Bullion Market, Base Metals, Energy and Agri-Commodities: Meaning - Features – Functions – Types – Participants (Theory)

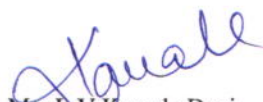
UNIT-IV: FINANCIAL PRODUCTS:

Meaning – Types: Securities (Stocks, Bonds, Mutual Funds) – Derivatives (Forwards, Futures, Options and Swaps) Commodities – Currencies – Exchange Traded Funds – Real Estate Investment Trust Funds – Infrastructure Investment Trust Funds – Private Equity – Venture Capital – P2P Lending – Crowd Funding (Theory)

UNIT-V: FINANCIAL SERVICES:

Meaning - Types of Financial Services – Fund Based Services: Leasing – Hire Purchase – Factoring – Forfaiting – Mutual Funds – Bill Discounting – Credit Financing – Housing Finance. Fee Based Services: Issue Management Services – Loan Syndication – Corporate Counseling - Credit Rating Services (Theory)


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


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



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

SUGGESTED READINGS:

- 1) Bharti V. Pathak, Indian Financial System, Pearson India.
- 2) Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
- 3) Gurusamy, Financial Services and Markets, Thomson.
- 4) L. M. Bhole, Financial Institutions and Markets, Tata Mc-Graw-Hill Publishing.
- 5) M. Y. Khan, Indian Financial System, Tata Mc-Graw-Hill Publishing.
- 6) Madura, Financial Institutions and Markets, Thomson.
- 7) Pathak, Financial Markets and Services, Pearson India.
- 8) R. M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House.
- 9) Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press.
- 10) Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta, Financial Institutions & Markets, Kalyani Publishers.

COURSE OUTCOMES:

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

BF153CO1: Describe and understand the components of Indian Financial System.

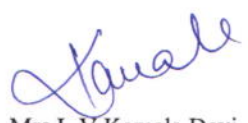
BF153CO2: Equip with the knowledge of financial and non-financial institutions and its functions.

BF153CO3: Familiar with functions and operations of capital, money, and commodity markets.

BF153CO4: Understand the features of common and innovative financial instruments.

BF153CO5: Comprehensive knowledge of fund and fee-based services.


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


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



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



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (Finance- CBCS) COURSE (25-28 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:


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



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


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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

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, McGraw Hill , 2012
2. Using Information Technology, Brian K Williams, Stacey. Sawyer, Tata McGraw-Hill.

Web Resources:


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

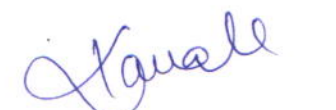
COURSE OUTCOMES:

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.


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


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



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



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (Finance- CBCS) COURSE (25-28 batch)

FINANCIAL ACCOUNTING - II

PAPER CODE : BF251
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)

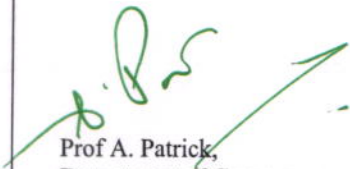
UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

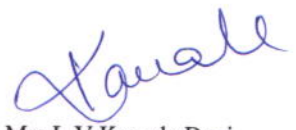
Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

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).


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


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



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



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (Finance- CBCS) COURSE (25-28 batch)

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


BF251 CO1: : Identify the profit/loss understatement of affairs method and conversion method in single entry system.

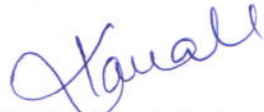
BF251 CO2: Prepare accounts of non-business concerns.

BF251 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.

BF251 CO4: Record transactions for accounts with inventory.

BF251 CO5: Generate the financial statements along with GST and TDS by using TALLY PRIME


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


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



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



BHAVAN'S VIVEKANANDA COLLEGE

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

Reaccredited with 'A' Grade by NAAC

Autonomous College

DEPARTMENT OF COMMERCE

B.COM (Finance- CBCS) COURSE (25-28 batch)

BUSINESS ECONOMICS

PAPER CODE: BF252

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 the 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 analyse 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.

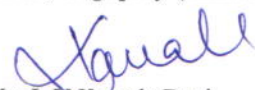
UNIT-III: PRODUCTION AND COST ANALYSIS


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.

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).

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


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


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



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (Finance- CBCS) COURSE (25-28 batch)

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: VanithAgrawal, 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.VenugopalRao, 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

BF252 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.


BF252 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.

BF252 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.

BF252 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BF252 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.


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


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



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

FUNDAMENTALS OF FINANCIAL MANAGEMENT

PAPER CODE: BF253

YEAR/SEMESTER: I/I

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

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 the 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 the capital budgeting techniques.

COB3: To determine the cost of capital. 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).

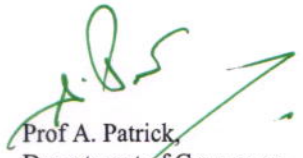
Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

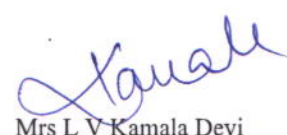
UNIT-II: LONG-TERM INVESTMENT DECISIONS

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).


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


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



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



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

B.COM (Finance- CBCS) COURSE (25-28 batch)

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

UNIT-IV: DIVIDEND DECISIONS

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


BF253CO1: Calculate common investment criteria and project cash flows associated with corporate project evaluation.


BF253CO2: Apply measures of cost of capital and financial leverage to form long term financial policies for business.

BF253CO3: Relate capital investment decisions and financial policies to business valuations

BF253CO4: Describe the common factors influencing dividend policy

BF253CO5: Assess short term financial requirements of an organization.


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


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



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