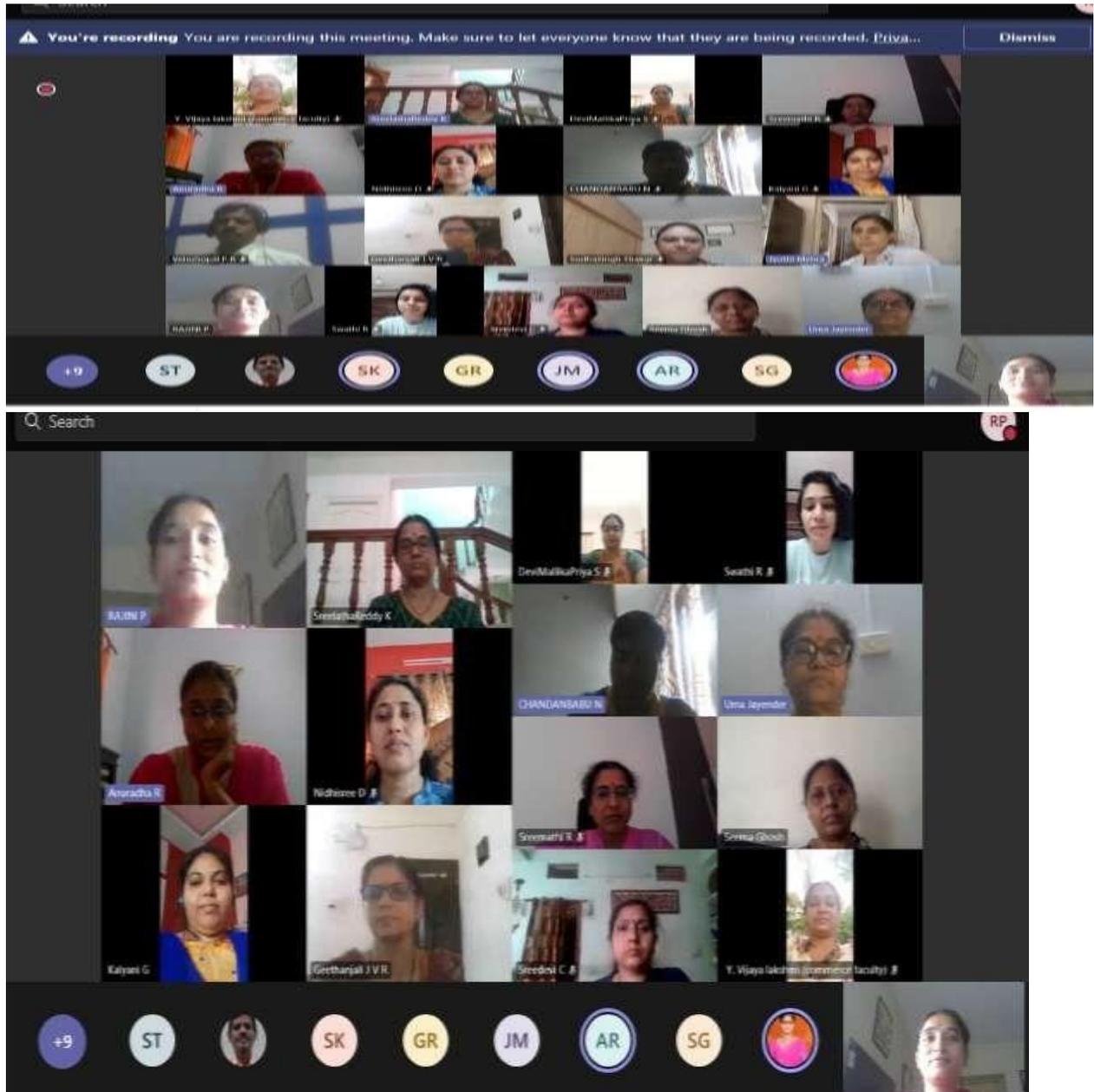


2020-2021

Workshop on “Advanced Excel

A 10 days Workshop for 3 hrs each day in association with Excel Medium a licensed partner of Microsoft Corporation was conducted from 14th May to 24th May 2021. Training was conducted to enhance the research skills using advance excel and also through data analysis tools which was explained by Mr. Chandan Babu and Mrs. Rajini faculty of Statistics Dept, as a part of inter department enhancement program. 20 faculty members from the commerce department have participated in this workshop and also gained knowledge through hands on training. Mentors include Mr. Ashok Boddula, Mr. Chandan Babu, Mrs. Rajini



WORKSHOP ON R -PROGRAMMING

The department of commerce in association with Inside Factz Training Institute, organised a workshop on R Programming for the students of B.com HBA 2nd year students, from 15th March to 20th March 2021. The workshop was guided by Mr Raju K. With an overall 10+ years of experience, he is currently working as a manager data scientist at IBM, Hyderabad. The workshop gave the students a glimpse into the fundamental know-hows of data analytics. It allowed them to carry out various statistical operations on a software which up until now were used on paper. It covered topics such as Introduction to R and mathematical operators, data frames, descriptive statistics, data visualization and testing of hypothesis. The students were taught how to explore any given data. They were also taught how to perform univariate and bivariate analysis on any given data set.



Financial and Econometrics Workshop using E-Views

An objective to understand panel data analysis and various methods of analysis of panel data. There were 34 faculty members taking part in this workshop. Overall the workshop provided hands on experience usage, and also able to use appropriate econometric software, E-Views, to understand the Time series analysis

Dr.KompalliSasi Kumar ,Asst Prof Gitam-Hyderabad Business School

Prof.K.S.Harish ,Prof- Siva Sivani Institute Of Management

“INVESTOR PROTECTION IN SECURITIES MARKET AND OVERVIEW ON SECONDARY MARKET AND MUTUAL FUND”

A webinar on “Investor Protection in Securities Market and Overview on Secondary Market and Mutual Funds” was conducted on 6th August 2020, at 4 p.m. to 5.30 p.m. by the Department of Commerce, Bhavan’s Vivekananda College in association with SEBI-RO, Hyderabad and NSE-RO, Hyderabad. Mr.M.K.Srikanth, DGM, SEBI, Hyderabad Regional office was one of the speakers, who addressed about the protection measures taken by SEBI and also gave tips about choosing appropriate investment avenues during this pandemic. Mr.Harinatha Reddy, Senior manager, NSE, Hyderabad Regional office gave an overview on secondary market and mutual funds. The participants clarified their doubts regarding investments in mutual funds. 134 registrations were received and 66 participants attended the webinar and gained insight about investor protection and mutual funds market.



WEBINAR ON INVESTOR AWARENESS AND THE ROLE OF REGULATORS

The department of commerce, Bhavans Vivekananda College in association with Bombay Stock Exchange(BSE), Securities Exchange Board of India (SEBI) and Central Depository Services Ltd(CDSL) has conducted a live webinar on "Investor awareness and the role of regulators" on 24th June, 2021 from 12:30pm to 2.15pm via zoom meeting. The webinar had 3 eloquent speakers who shared their insights and knowledge about various concepts. The first guest speaker Mr. M.K.Srikanth, Deputy General Manager, SEBI has addressed the gathering and gave an overview of financial market in India and different financial regulators. He also gave insights about Investor Grievance Redressal Mechanism-SCORES, Investor Education Act of SEBI and explained the various career opportunities in securities market. The second guest speaker Mr. Shivaprasad Venishetty, Regional Head, Central Depository Services(India) Ltd has thrown light on basics of investments and Depository services. The third guest speaker Mr. Nagabhushan, Bombay Stock Exchange(BSE), Investor's Protection Fund, addressed the gathering and gave brief notes about precautions to be taken while opening a Demat account and why to choose Registered stock brokers by SEBI as your preferred investment partner. Towards the end, we had an interactive Q/A session. Students of Bcom 1st & 2nd year have attended the webinar.

BSE **SEBI** भारतीय वित्तिका और विनिमय बोर्ड Securities and Exchange Board of India **CDSL**

LIVE WEBINAR ON INVESTOR AWARENESS AND THE ROLE OF REGULATORS

FOR THE STUDENTS & FACULTY OF BHAVANS VIVEKANANDA COLLEGE OF SCIENCE, HUMANITIES & COMMERCE, SANKAPUR, SECUNDERABAD

EVENT DETAILS

THURSDAY, JUNE 24, 2021 | 12:30PM - 2:00PM

MR. M.K. SRIKANTH
MR. SHIVAPRASAD VENISHETTY
MR. NAGABHUSHAN

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Financial Risk taking capacity / Psychological risk tolerance level

| Time Frame | Investment Products |
|-------------|---|
| Short term | • Savings Bank Account, Recurring Deposit, Liquid Mutual Funds, etc. (Short term funds like short term funds) |
| Medium term | • Equity / Equity Linked Deposit, • Equity Linked Savings Scheme or Equity • Bonds |
| Long term | • Equity / Dividend, • Stocks, • Mutual Funds |

Pyramid Risk Levels:

- High Risk (Red): Equity / Equity Linked Deposit
- Medium Risk (Orange): Equity / Equity Linked Savings Scheme or Equity • Bonds
- Low Risk (Green): Savings Bank Account, Recurring Deposit, Liquid Mutual Funds, etc.

MR. SRIKANTH...

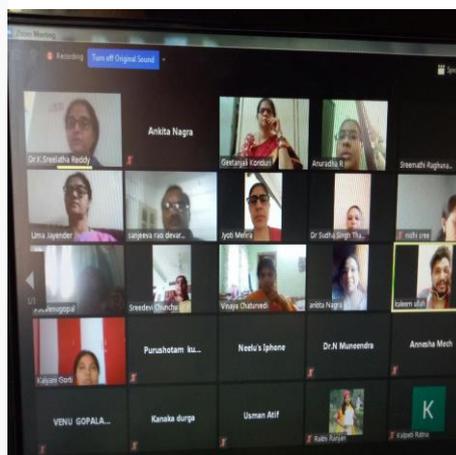
"CAPITAL MARKET AMID COVID CRISIS- THE WAY AHEAD"

Department of Commerce, Bhavan's Vivekananda College, had taken an initiative to address the issues related to the capital market volatility and the precautions to be taken while investing in the capital market by organizing a webinar on 22nd May, 2020 on Zoom platform with 376 participants attending it. The resource person was Mr.P. Naveenkanth, who is a practicing Certified Financial Planner. He is a qualified Financial Risk Manager (GARP) and also holds CDMS(Certificate in Derivative Market Strategies) from Moody's Analytics and Research Analyst Certification from NISM . He is Cofounder of Crest Capital, a Boutique Investment Advisory and Wealth Management firm. Mr. Naveenkanth spoke about the performance of various sectors in the secondary market and the volatility associated with the stock market during this pandemic. He also focused on debt market performance. He suggested that it was the right time to invest in the stock market and not to liquidate the investments because previous instances proved that the markets would recover soon. He patiently answered all the queries related to the apprehensions about investment in the capital market.

Capital Markets : Equity - Nifty Valuation

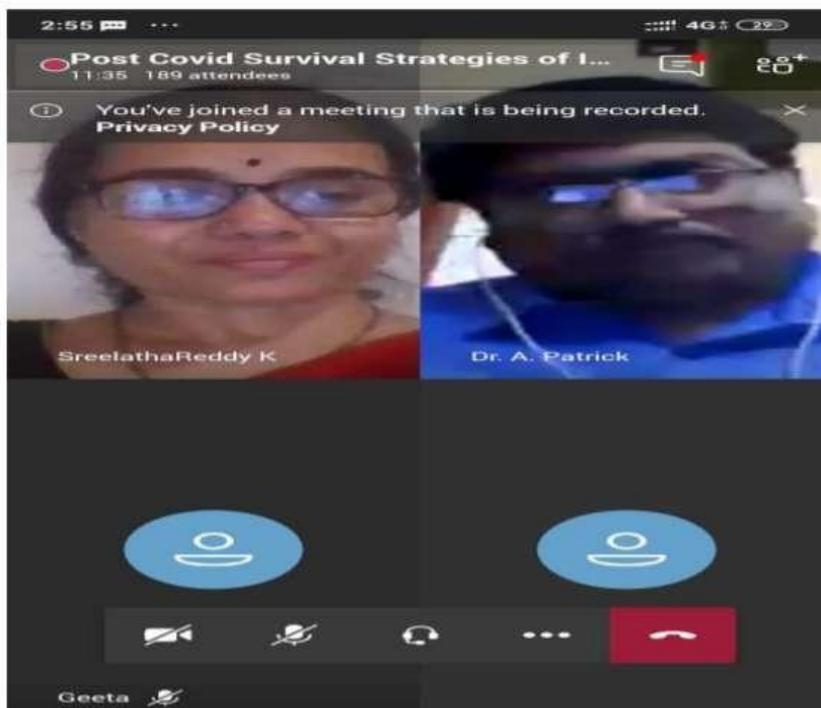
| Nifty Parameters | | | | | Nifty Valuation Grid | | | | |
|------------------|-------|------|-----------|--------------|----------------------|-----------|-----------|-----------|--------------------|
| Dates | P/E | P/B | Div Yield | Nifty Levels | Valuation | P/E Range | P/B Range | Div Yield | Action |
| 03-Jan-19 | 29.9 | 3.06 | 1.2 | 12088 | Highly Over valued | 26> | 3> | <1 | Sell |
| 14-Jan-20 | 28.67 | 3.81 | 1.22 | 12362.3 | Over Valued | 22-25 | 3.5-5 | 1-1.5 | 60% Profit Booking |
| 23-Mar-20 | 17.55 | 2.17 | 2 | 7610.25 | Fairly Valued | 17 - 21 | 2.5-2.5 | 1.5-2 | Buy or Hold |
| 19-May-20 | 20.39 | 2.53 | 1.72 | 8879.1 | Under Valued | <18 | <2.5 | > | Buy |

| Average Nifty PE | Average Nifty PB | Average Nifty Div_Yield |
|------------------|------------------|-------------------------|
| 21 | 3.62 | 1.3 |



“POST COVID STRATEGIES OF INDIAN ECONOMY”

Department of Commerce under the aegis of Bhavan’s Vivekananda College has conducted a webinar on “Post Covid Strategies Of Indian Economy” on 9th May,2020. The resource person of the webinar was Dr. A. Patrick, Assistant Professor, Osmania University. It was conducted in two sessions with 190 participants in the morning session and 176 in the afternoon session through Microsoft Teams platform. Active participation was found from all the corners of the country and abroad. Dr. A. Patrick addressed the issues of migrant labourers and threw light on the impact of covid-19, on various sectors. He suggested that agriculture sector should be prioritized in the present scenario.



2019-2020

Workshop in “Advanced Excel and SPSS and its Applications”.

Department of Commerce has launched a new course in “B Com Honours Business Analytics” from the academic year 2019-20. In order to upgrade the skills of faculty members in Excel and Analytics a five-day workshop was organized by the department, held from 29th Oct to 1st Nov and on 6th Nov 2019. Mr. Alok Kumar Singh, resource person from “Impact Education”, conducted the workshop. The Excel workshop that gave a hands on experience to the faculty members included topics on maths functions, financial functions, logical functions, data analysis, regression analysis, dashboard, info graphic representation of data, time solving technique (ASAP utility), add-ins(solver), power business intelligence tool for data analysis, tableau, Excel on-line, blogger, on-line data collection and SPSS. All the faculty members found the workshop to be very informative and enriching at the same time.



Workshop 13-Nov-2019 to 16-Nov-2019

The Department of Commerce of Bhavan’s Vivekananda College of Science, Humanities and Commerce organised a four-day workshop on “Indian Accounting Standards (Ind AS)” from 13th November 2019 in association with the Institute of Cost Accountants of India. The workshop was inaugurated by Vice-Chairman Air cmde. (Retd.) J. L. N. Sastry as the patron, CMA Lavanya, chairperson, ICAI Hyderabad chapter as the guest of honour, Prof. (Retd.) K. V. Achalapathi as the chief guest, Principal Prof. Y. Ashok as the workshop chairman, and Dr. K. Sreelatha Reddy as the workshop convener. Prof. Y. Ashok gave the welcome address at the inaugural ceremony. He appreciated the Department of Commerce for taking the

initiative in organising workshops for various emerging issues. He also addressed the students stressing upon the importance of upgrading their knowledge in line with the changing global compliance frameworks. Air cmde. (Retd.) J. L. N. Sastry highlighted the significance of staying true to our values while upgrading our knowledge in line with global standards. Dr. Sreelatha Reddy, Head, Department of the Commerce continued and spoke about the changing compliance scenario and the increased role of skilled professionals because of the impact of IFRS and GAAP on companies across the world The Coordinator, Dr. D. Sanjeeva Rao spoke about the program schedule and the objectives of the workshop CMA Lavanya, the chairperson for ICAI Hyderabad Chapter explained the profession and scope of Cost Accountants and how IFRS has the potential to streamline the world's compliance under one uniform code The keynote address was given by the chief guest Prof. K. V. Achalapathi who discussed the practical application and relevance of Ind AS for global stakeholders and the importance of M. Com students in spearheading this change.

Day 1 Technical Session 1 by Prof. K. V. Achalapathi: Introduction to Accounting Standards

The session set the stage for specific applications of various Ind AS. He started off with discussing the meaning, objectives and need for standards. While discussing the advantages and limitations, he put it into perspective with the evolution of standards in line with the changing reporting climate, and the bodies that have been incorporated to uphold the practices prescribed by the standards. While discussing the various types of standards, he talked about how it is difficult to streamline practices to set reporting under a uniform code as a standard. He then went on to discuss various bodies such as IASB, IASC, IFRS Foundation, FASB etc. He then explained IFRS and its need while explaining its structure and interpretations. He moved on to FASB to discuss the same. He explained the standard setting climate in India and what role IASB plays in it. Having explained that, he mentioned the steps involved in issuing standards and the difference between IFRS and Indian GAAP. With a view to explaining the need for uniform global reporting framework, he discussed integrating IFRS with Ind AS.



Technical Session 2 by Dr. G. Naresh Reddy: Ind AS 1 to 11

The session talked about cash flow and the ways to divide activities into the prescribed three categories. He discussed reporting requirements under each of those categories with specific focus on aspects like interest, dividend, tax, forex transactions and other non-cash transactions with examples. Under inventory, he discussed the applicability, scope and need for the standard. This was in respect to cost, valuation, exclusions and inclusions and the formulas that should be used. Estimation of net realisable value was an important contribution in this session along with the recognition and the disclosure requirements. Under changes in policies, the various definitions and the disclosures required were discussed. Under reporting of events, various events and their disclosures were discussed. Under Income tax, he discussed levy, liability, current and deferred tax. PPE was discussion of carrying costs and depreciation rates. The session equipped the students with the knowledge for using the relevant Ind AS in the right situation.



Day 2 Technical Session 1 by CA Kavita: Ind AS 12, 16 and 17 and a Q&A session

She explained the intricacies of the three standards. She started the session by describing the details of the concept of leasing, and lease accounting. She discussed the requirements of lease accounting under Ind AS 16 – the various assets covered under lease, implications under lessor and lessee books. She discussed how to interpret the books of account to understand the maturity analysis, and sale and lease back transactions. Then she discussed Ind AS 12 where she talked about the items allowed and its computation under the

standard. She discussed levying, recognising and adjusting tax liability. Amount under AS 16



Technical Session 2 by CMA Lavanya: Ind AS 19 to 21

The session started off with a brief explanation of P&L account, and the importance of knowing company acts and rules and how to read financial statements. Under employee benefits, she explained the types of benefits and how to choose the right fund. Talking about the calculations for retirement and actuarial valuations, she shed light on when to consider actuarials, and how to account for when we assume an employee will retire. She discussed the concept of “promise now, pay later.”



Day 3 Technical Session 1 by CMA Sravan Nemani: Ind AS 23 to 29

He elucidated the purpose of the standards in streamlining compliance. He explained the application of the accounting standards with an emphasis on the need for Ind AS. Under Ind

AS 23, he discussed the meaning of substantial period and the determination of long-term and short-term borrowings. In a discussion with humour that was becoming characteristic of him, he discussed accounting of interest, trial runs, qualifying assets and accounting for all subsequent expenses. He discussed the technicalities of capitalisation as well. Under Ind AS 24, he discussed related party disclosures and who constitutes related parties. He discussed the objectives of the standard and who can't be a related party. Under Ind AS 27, he discussed reporting for associate, subsidiary or any other ventures. He discussed how such accounting should follow the 3 basic concepts of accounting. He linked recognising carrying costs and other accounting with various similar standards like 105, 113, 28 etc. Ind AS 28 discussed investment in associate ventures, and the intention of those standards. He discussed equity method and offered clarifications regarding holding along with its exception. Ind AS 29 discussed financial reporting in hyperinflation economies and restatement of non-monetary items and P&L items using GPI index.



Technical Session 2 by CA Sudhakar: Ind AS 110 to 115

He discussed how these standards are an effort to consolidate reporting practices across industries. He discussed the logic behind accounting standards. He explained the various investor-investee relationships based on the nature of ownership in various stages. He also discussed the exposure and the rights to variable returns



Day 4 Technical Session 1 by CA Sekkizhar Balasubramanian: Ind AS 32 to 41

His session was an extensive one, covering standards from 32 to 41. An overview of each of those standards was given to provide an understanding of them. Under the presentations of financial instruments, the types of instruments, and the presentation of each of them in the financial statements. EPS was an informative session because case studies, examples, computations, and disclosures had to be analysed to present an objective picture in the financial statements. The other important thing under consideration there was to present statements in the interim. When discussing this, the reasons for doing so, when such statements are required, and how to present them were touched upon. Impairment of assets was a particularly technical session, starting with the meaning of impairment. Accounting for that, calculation of such impairment, and identifying the carrying costs of such recovered assets were some of the highlighted topics. As for recognising provisions, identification of present and past obligations, outflow of resources embodying economic benefits, reliable estimates of the obligations, any contingent liabilities, restructuring provisions were also touched upon. Discussion of intangible assets was crisp in terms of the discussion and reporting requirements for amortisation and carrying cost. Hedge accounting was also crisp regarding when, how and why to hedge. The objective of investment property Standard is to prescribe the accounting treatment for investment property and related disclosure requirements. Ind AS 41 has introduced the concept of biological assets in India, which had no specific accounting literature for its recognition and measurement under the previous GAAP.



