

हिन्दी महाविद्यालय

(स्वायत्त एवं NAAC-पुनर्मूल्यांकित)
(कला, वाणिज्य, विज्ञान तथा स्नातकोत्तर केन्द्र)
(उस्मानिया विश्वविद्यालय से सम्बद्ध)
नल्लकुंटा, हैदराबाद - 500 044



Website : www.hindimahavidyalaya.org
E-mail : info@hindimahavidyalaya.org

Hindi Mahavidyalaya

(AUTONOMOUS & NAAC-REACCREDITED)
(Arts, Commerce, Science and P.G. Centre)
(Affiliated to Osmania University)

Nallakunta, Hyderabad - 500 044

Smt. JYOTI HASTAK, M.Sc., MCA
PRINCIPAL

संदर्भ / Ref.:

दिनांक / Date: _____

BOARD OF STUDIES
DEPARTMENT OF COMMERCE
HINDI MAHAVIDYALAYA
(AUTONOMOUS)

Nallakunta, Hyderabad - 500044
B.Com II Year, III & IV Semester 2017-18

Hindi Mahavidyalaya has been conferred Autonomy for a period of Six years from 2012-2018. We have constituted a Board of Studies for Department of Commerce as per norms to prepare the syllabus and implement the Choice Based Credit System. The members of the BOS are.

1. Chairperson

SRI P. GIRIDHAR
Head Department of Commerce
Hindi Mahavidyalaya, Hyderabad

P. Giridhar

2. University Nominee

Prof. V. Anand Kumar
Chairperson Board of Studies
Department of Commerce
Osmania University, Hyderabad

V. Anand Kumar
19/07/2017

CHAIRMAN

Board of Studies in Commerce
Osmania University
Hyderabad - 500 007 (A.P.)

Members of BOS

3. Prof. P. Krishna Kumar

Department of Commerce
Osmania University, Hyderabad

P. Krishna Kumar
19/7/17

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4. Mrs. SUKHPREET GIRIDHAR

Head Department of Commerce
Stanley Degree & PG College for Women, Hyderabad

Sukhpreet
19/7/17

5. Dr. JACQUELINE PAUL

Dean of Commerce
Loyola Academy Degree and PG College, Secunderabad.

Paul
19/7/2017

6. Sri. B.T. Madhusudan

Lecturer in Commerce
Hindi Mahavidyalaya, Hyderabad

B.T. Madhusudan
19/7/2017

Industrialist

7. Sri. Rajesh Malani

Proprietor
Arun Electronics, Hyderabad

Rajesh Malani

8. Sri Praveen Kumar Kulkarni

M.Com, FCA
Chartered Accountant

P. Praveen Kumar

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संदर्भ / Ref. :

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Department of Commerce
Notice/Agenda
BOS Meeting

Date : July 19 2017

Time : 4.00 pm

Location : Committee Room Hindi Mahavidyalaya.

Notice is hereby given to members of BOS Department of Commerce Hindi Mahavidyalaya that the Board of Studies will hold its meeting to Prepare the syllabus and implement the choice Based credit system on Wednesday July 19th 2017 at 4.00 pm in the committee Room. All the members are required to attend the meeting and give their valuable suggestion.

The agenda for the meeting is as follows.

1. Approval of B.com (General) II year CBCS (Semester III & Semester IV) Syllabus.
2. Approval of Credit system.
3. Approval of Question Paper pattern.
4. Any other matter will the permission of the chair.

P. Giridhar
Chairperson

Copy to

1. Prof. V. Anand Kumar
2. Prof. J. Krishna Kumar
3. Mrs. Sukhpreet Giridhar
4. Dr. Jacqueline Paul
5. Sri Rajesh Malani
6. Sri Praveen Kumar Kulkarni

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संदर्भ / Ref.:

दिनांक / Date: _____

**Minutes of the meeting of Board of Studies
in Commerce held on 19th July 2017 at Committee Room
in Hindi Mahavidyalaya****Members Present**

1. Sri P. Giridhar Chairperson BOS
2. Prof. V. Anand Kumar
3. Prof. T. Krishna Kumar
4. Mrs. Sukhpreet Giridhar
5. Dr. Jacqueline Paul
6. Mr. B.T. Madhusudhan
7. Sri Rajesh Malani
8. Sri Praveen Kumar Kulkarni

Signature**CHAIRMAN**Board of Studies in Commerce
Osmania University
Hyderabad - 500 007 (A.P.)

P. B. Kulkarni

The formal BOS meeting commenced with the chairperson extending a warm welcome to all the members of the BOS. He introduced all the members of the BOS, and after the brief introduction the agenda items listed were taken for discussion.

Resolution No 1:-

The BOS discussed the B.com (General) II Year III semester and IV semester syllabi for all the Eight optional papers, and two Skill Enhancement papers viz, Advanced Accounting, Income Tax-I, Business Statistics-I and Entrepreneurial Development & Business Ethics, Principles of Insurance and Corporate

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PRINCIPAL

संदर्भ / Ref. :

दिनांक / Date : _____

Accounting, Income Tax –II, Business Statistics – II,
Financial Statement Analysis, Practice of Life Insurance
and Approved it.

Resolution No 2:-

The credits under the CBCS was discussed and the BOS
accepted the credit system and it was approved

Resolution No 3:-

The Question paper pattern was discussed and after
incorporating the suggestion given by the members the
BOS accepted the Question paper pattern and was
unanimously resolved by the BOS to implement the
Question paper pattern.

Resolution No 4:-

It is resolved that the papers 301 and 401 which carries
100 marks each need to be reconsidered in the light of
proposed changes by the Osmania University in terms of
number of units, number of credits and number of marks.
However the final decision in this regard will be subject
to the Osmania University decision.

स्थापना 1961

Off : 040-2761 6331
Fax : 040-6666 1861

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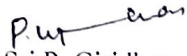
Nallakunta, Hyderabad - 500 044

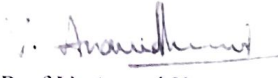
Smt. JYOTI HASTAK, M.Sc., MCA
PRINCIPAL


संदर्भ / Ref. :

दिनांक / Date : _____

The Meeting ended with a vote of thanks by the BOS chairperson who thanked all the members for their valuable suggestion efforts and co-operation.



Sri P. Giridhar
Chairperson


Prof. V. Anand Kumar
CHAIRMAN
University Committee
Board of Studies in Commerce
Osmania University
Hyderabad - 500 007 (A.P.)



Prof. T. Krishna Kumar
Member


Mrs. Sukhpreet Giridhar
Member

Dr. Jacqueline Paul
Member


Sri B.T. Madhusudan
Member

Sri Rajesh Malani
Industrialist


Sri Praveen Kumar Kulkarni
Alumni

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Minutes of the meeting of Board of Studies in Commerce held on 19th July 2017 at Committee Room in Hindi Mahavidyalaya

Members Present

1. Sri P. Giridhar Chairperson BOS
2. Prof. V. Anand Kumar
3. Prof. T. Krishna Kumar
4. Mrs. Sukhpreet Giridhar
5. Dr. Jacqueline Paul
6. Mr. B.T. Madhusudhan
7. Sri Rajesh Malani
8. Sri Praveen Kumar Kulkarni

Signature

P. Giridhar
J. Anand Kumar
T. Krishna Kumar
S. Sukhpreet
D. Jacqueline Paul
B.T. Madhusudhan
R. Rajesh Malani
P. Praveen Kumar Kulkarni

The formal BOS meeting commenced with the chairperson extending a warm welcome to all the members of the BOS . He introduced all the members of the BOS, and after the brief introduction the agenda items listed were taken for discussion.

Topic No 1:-

The BOS discussed the B.com (General) II Year III semester and IV semester syllabi for all the Eight optional papers, and two Skill Enhancement papers viz, Advanced Accounting, Income Tax-I, Business Statistics-I and Entrepreneurial Development & Business Ethics, Principles of Insurance and Corporate Accounting, Income Tax -II, Business Statistics - II,

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Smt. JYOTI HASTAK, M.Sc., MCA
PRINCIPAL

संदर्भ / Ref. :

दिनांक / Date : _____

Financial Statement Analysis, Practice of Life Insurance and
Approved it.

Topic No.2

The credits under the CBCS was discussed and the BOS
accepted the credit system and it was approved

Topic No. 3.

The Question paper pattern was discussed and after
incorporating the suggestion given by the members the BOS
accepted the Question paper pattern and was unanimously
resolved by the BOS to implement the Question paper pattern.

The Meeting ended with a vote of thanks by the BOS
chairperson who thanked all the members for their valuable
suggestion efforts and co-operation.

P. Giridhar
Sri P. Giridhar
Chairperson

S. Giridhar
Mrs. Sushpreet Giridhar
Member

Sri Rajesh Malani
Sri Rajesh Malani
Industrialist

V. Anand Kumar
Prof. V. Anand Kumar
University Nominee
CHAIRMAN
Board of Studies in Commerce
Osmania University
Hyderabad - 500 007 (A.P.)
J. Paul
Dr. Jacqueline Paul
Member

Sri Praveen Kumar Kulkarni
Sri Praveen Kumar Kulkarni
Alumni

T. Krishna Kumar
Prof. T. Krishna Kumar
Member

Sri B. I. Madhusudan
Sri B. I. Madhusudan
Member

HINDI MAHAVIDYALAYA .

(AUTONOMOUS)

Nallakunta, Hyderabad – 500044


Department of commerce

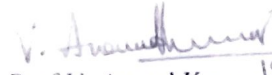
Structure of II Year, Semester III - 2017-18


B. COM (General)


S.no	Code	Course title	Course type	HPW	Credits
1	BC301	Principles of Insurance	SEC-1	2	2
2	BC304	Advanced Accounting	DSC-1C	5	5
3	BC305	Income Tax -I	DSC-2C	5	5
4	BC306	Business Statistics -I	DSC-3C	4	4
5	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		20	20


DSC:- Discipline Specific Course, SEC:- Skill Enhancement Course

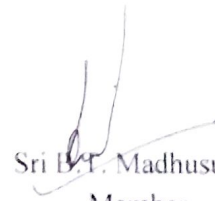

Sri P. Giridhar
Chairperson


Prof. V. Anand Kumar
University Nominee
19/07/2017

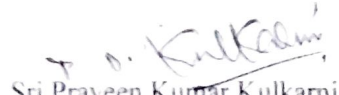

Prof. T. Krishna Kumar
Member


Mrs. Sukhpreet Giridhar
Member


Dr. Jacqueline Paul
Member


Sri B. T. Madhusudan
Member


Sri Rajesh Malani
Industrialist


Sri Praveen Kumar Kulkarni
Alumni

B.Com(General)(CBCS)

PAPER :BC301

PPW: 2 Hrs

Credits : 2

MAX.Marks: 50

Exam Duration: 2 Hrs

I: PRINCIPLES OF INSURANCE (SEC-1)

Objectives: The objectives of the course are to provide a basic understanding of the Insurance Mechanism, identify the relationship between Insurers and their Customers and the importance of Insurance Contracts, and give an overview of major Life Insurance and General Insurance Products.

UNIT I: Risk Management, Concept of Insurance, Business of Insurance, Insurance Market and Insurance Terminology

Understanding of Risk — Types of Risks — Actual and Consequential Losses - Unexpected Eventualities — Loss Minimization Techniques — Basics, Evolution and Nature of Insurance — Concept of Pooling in Insurance — Different Classes of Insurance — Importance of Insurance — Management of Risk by Individuals — Management of Risk by Insurers — Fixing of Premiums — Reinsurance and its Importance for Insurers — Role of Insurance in Economic Development and Social Security — Constituents of Insurance Market — Operations of Insurance Companies — Operations of Intermediaries — Specialist Insurance Companies — Insurance Specialists — Role of Regulators and Other Bodies Connected with Insurance — Common Terms and specific terms in Insurance: Life and Non Life — Usage of Insurance Terms — Understanding Insurance Customers and their needs and behavior in purchase and claims — Importance of Customers — Customer Mindsets — Customer Satisfaction — Importance of Ethical Behavior.

UNIT II: Insurance Customer, Insurance Products and Insurance Contracts

Life Insurance and General Insurance Products: Risk of Dying Early — Risk of Living too Long — Products offered — Term Plans — Pure Endowment Plans - Combinations of Plans — Traditional Products — Linked Policies — Features of Annuities and Group Policies. *General Insurance Products:* Risks faced by Owner of Assets — Exposure to Perils — Features of Products Covering Fire and Allied Perils — Products covering Marine and Transit Risks — Products covering Financial Losses due to Accidents — Products covering Financial Losses due to Hospitalization — Products Covering Miscellaneous Risks. *Insurance Contract Terms — Principles of Insurance:* Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause.

Suggested Readings

1. Principles of Insurance: Insurance Institute of India
2. Risk Management: Insurance Institute of India
3. Role of Insurance in Financial inclusion: Brinda Publishing House, Hyderabad
4. Insurance Theory and Practice: Tripathi PHI

B.Com (General) (CBCS)
Paper : (BC 301) : PRINCIPLES OF INSURANCE

Paper: BC301

PPW: 2 Hrs

Credits : 2

Max. Marks:100 (80+20)

Exam Duration: 3 Hrs

Objectives: The objectives of the course are : 1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contracts. 3) give an overview of major Life Insurance and General Insurance Products

UNIT I: RISK MANAGEMENT AND INSURANCE : Understanding of Risk Management – Different Types of Risks – Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance – Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities

UNIT II: INSURANCE BUSINESS AND MARKET : Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers – Role of Insurance in Economic Development and Social Security – Contribution of Insurance to the Society – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Insurance Specialists – Role of Regulators – Other Bodies Connected with Insurance


UNIT III: INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS : Common Terms in Insurance: Life and Non Life – Specific Terms in Insurance: Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers – Different Customer Needs – Importance of Customers – Customer Mindsets – Customer Satisfaction – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior


UNIT IV: INSURANCE CONTRACT : Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause

UNIT V: INSURANCE PRODUCTS : a) Life Insurance Products: Risk of Dying Early – Risk of Living too Long – Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans – Traditional Products – Linked Policies – Features of Annuities and Group Policies. b) General Insurance Products: Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks

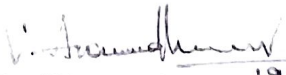
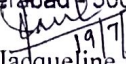
SUGGESTED READINGS


1. Risk Management and Insurance : Vaughan and Vaughan
2. Risk Management : A Publication of the Insurance Institute of India
3. Role of Insurance in Financial inclusion : Brinda Publishing House, Hyderabad 3. Guide to Risk Management : Sagar Sanyal
4. Insurance and Risk Management : P.K. Gupta
5. Insurance Theory and Practice : Tripathi PHI
6. Principles of Insurance Management : Neelam C Gulati, Excel Books
7. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
8. Principles of Risk Management and Insurance : (13th Edition), George E Rejda
9. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt . South Western College Publishing Cincinnati, Ohio




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Chairperson.


Mrs. Sukhpreet Giridhar
Member


Sri Rajesh Malani
Industrialist


Prof.V. Anand Kumar 19/07/2017
Univ. **CHAIRMAN**
Board of Studies in Commerce
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Dr. Jacqueline Paul
Member


Sri Praveen Kumar Kulkarni
Alumni


Prof.T. Krishna Kumar 19/7/2017
Member

Sri B.T. Madhusudan
Member

B.Com (General) (CBCS)
Paper : (BC 304) : ADVANCED ACCOUNTING

Paper: BC304
PPW: 5 Hrs
Credits : 5

Max. Marks: 100 (80+20)
Exam Duration: 3 Hrs

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

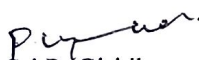
UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES: Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)


UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION: 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 – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)


UNIT-V: VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

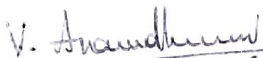
SUGGESTED READINGS:


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.



Sri P. Giridhar
Chairperson

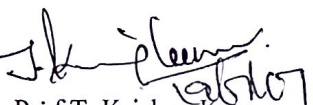


Mrs. Sukhpreet Giridhar
Member


Sri Rajesh Malani
Industrialist


Prof. V. Chandrakumar
Chairman
Osmania University,
Hyderabad - 500 007, A.P.,
19/07/2017


Dr. Jacqueline Paul
Member


Sri Praveen Kumar Kulkarni
Alumni


Prof. T. Krishna Kumar
Member

Sri B.T. Madhusudan
Member

B.Com (General) (CBCS)
Paper : (BC 305) : INCOME TAX-I

Paper: BC305
PPW: 5 Hrs
Credits : 5

Max. Marks: 100 (80+20)
Exam Duration: 3 Hrs

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION: Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-indefault – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income – Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME: Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

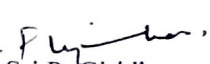
UNIT-III: INCOME FROM SALARIES: Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-IV: INCOME FROM HOUSE PROPERTY: Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.


UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION: Definition of 'Business and Profession' – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.


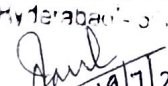
SUGGESTED READINGS:


1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes-Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.



Sri P. Giridhar
Chairperson

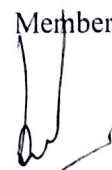

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My 12/07/2017

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Sri B.T. Madhusudan
Member

B.Com (General) (CBCS)

Paper : (BC 306) : BUSINESS STATISTICS-I

Paper: BC306

PPW: 4 Hrs

Credits : 4

Max. Marks: 100 (80+20)

Exam Duration: 3 Hrs

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION: Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics. Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION: Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY: Introduction –Significance -Arithmetic Mean-Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.


UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS: Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation. Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION: Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

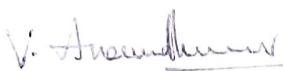
1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications

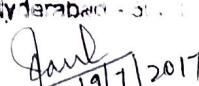
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn,Sweenly,Williams,Cingage. B.Com (General) (CBCS) Facul



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B.Com (General) (CBCS)

Paper : (BC 307) : **ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS**

Paper: BC307

Max. Marks: 100 (80+20)

PPW: 4 Hrs

Exam Duration: 3 Hrs

Credits : 4

Objective: To have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.

UNIT-I: INTRODUCTION: Entrepreneur: Evolution-Concept - Functions - Characteristics - Importance of Entrepreneur- Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India - Opportunities & Challenges-Entrepreneurship today.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT: Entrepreneurial opportunities in India- Environment Scanning- Idea Generation - Transformation of Ideas into Opportunities - Idea & opportunity assessment - Market assessment - Trend spotting - Creativity & Innovation - Innovative process - Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs: Project: Concept -Classification - Identification - Formulation - Design - Planning and Appraisal - Social Cost-Benefit Analysis - Budget and Planning Financial Analysis & Project Financing - MSME - Government Policy and Support.

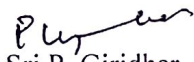
UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES: Entrepreneurship Development Programmes - Policies of the Government - Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEP's, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs - Role of Financial Institutions and Banks.

UNIT-V: BUSINESS ETHICS: Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

SUGGESTED READINGS:

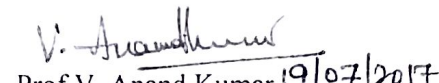
1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.


5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.
11. Entrepreneurial Development and Business Ethics : Prof.Sarma V.S.Veluri, Prof.M.Yadagiri, Dr.Surender Gade,Sarita Madipelli

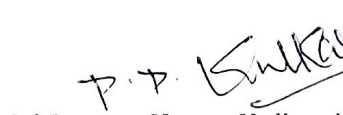

Sri P. Giridhar
Chairperson

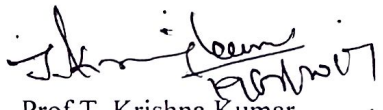

Mrs. Sukhpreet Giridhar
Member

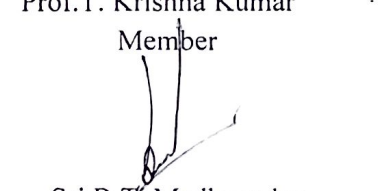

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Sri B.T. Madhusudan
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HINDI MAHAVIDYALAYA

(AUTONOMOUS)

Nallakunta, Hyderabad – 500044


Department of commerce

Structure of II Year, Semester IV - 2017-18

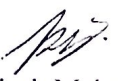
B. COM (General)

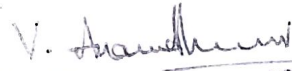
S.no	Code	Course title	Course type	HPW	Credits
1	BC401	Practice of Life Insurance	SEC-2	2	2
2	BC404	Corporate Accounting	DSC-1D	5	5
3	BC405	Income Tax -II	DSC-2D	5	5
4	BC406	Business Statistics -II	DSC-3D	4	4
5	BC407	Financial Statement Analysis	DSC-4D	4	4
		Total		20	20


DSC:- Discipline Specific Core, SEC:- Skill Enhancement Course

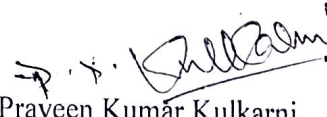

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B.Com (General) (CBCS)

Paper : (BC 401) : PRACTICE OF LIFE INSURANCE

Paper: BC401

PPW: 2 Hrs

Credits : 2

Max. Marks: 100 (80+20)

Exam Duration: 3 Hrs

Objectives: The objectives of the course are : 1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

UNIT I: PRACTICE AND PLANS OF LIFE INSURANCE : a) Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance Business in India – Organizational Structure of LIC – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling – Appointment of Agents – Remuneration to Agents – Trends in Life Insurance Distribution Channels. b) Plans of Life Insurance: Types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider Benefits – Industrial Life Insurance – MWP Policies – Keyman Insurance – Health Insurance and its types

UNIT II: PREMIUMS, BONUSES AND ANNUITIES : a) Premiums & Bonuses: Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types – Revival of Postal Life Insurance Policies - Bonus in Policies –Types of Bonus in Life Insurance Policies. b) Annuities: Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs. Life Insurance – Terminology in Annuity

UNIT III: GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES : a) Group Insurance: Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance Schemes – Group Term Insurance Scheme – Group Gratuity Scheme – Group Superannuation Scheme – Types of Group Superannuation Schemes – Group Leave Encashment Scheme – Employees Deposit – Linked Insurance Scheme – Group Insurance Scheme in Lieu of EDLI – Social Security Scheme. b) Linked Life Insurance Policies : Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS – Traditional Plans Vs. ULIPS – Working Mechanism – Top-up and NAV – Features of ULIPS – Revival of ULIPS – IRDA Guidelines on ULIPS

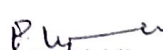
UNIT IV: POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY : a) Policy Documents: Life Insurance Policy Application and Process – Proposal Form and Related

Documents - Importance of a Policy Document – Format of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. b) Assignment, Nomination & Surrender of Policy: Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender of Policies – Foreclosure of Insurance Policies

UNIT V: POLICY CLAIMS : Types of Policy Claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of Title at Claim Processing Stage – Early Claims and Non-early Claims – Documents required for Processing Early Claims – Death due to Un-natural Causes or Accidents – Nomination – Assignment – Waiver of Evidence of Title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations for Claim Payments



SUGGESTED READINGS :

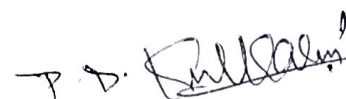
1. Risk Management and Insurance: Vaughan and Vaughan.,
- 2.) Risk Management : A Publication of the Insurance Institute of India.;
- 3). Guide to Risk Management: Sagar Sanyal
- 4). Insurance and Risk Management: P.K. Gupta
- 5). Insurance Theory and Practice: Tripathi PHI
- 6). Principles of Insurance Management: Neelam C Gulati, Excel Books
- 7). Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
- 8). Principles of Risk Management and Insurance: (13th Edition), George E ejda
- 9) . Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
- 10) South Western College Publishing Cincinnati, Ohio, 10). Life Insurance: Vol I, II, III (LBRARO) : ICAFI Course Book.
- 11). Life and Health Insurance Handbook: Davis W.Gregg

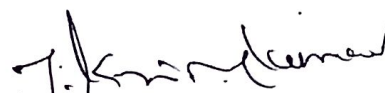


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B.Com (General) (CBCS)
Paper : (BC 404) : CORPORATE ACCOUNTING

Paper: BC404

PPW: 5 Hrs

Credits : 5

Max. Marks: 100 (80+20)

Exam Duration: 3 Hrs

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION: Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

UNIT-II: 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-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS: Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

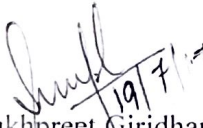
UNIT-IV: ACCOUNTS OF BANKING COMPANIES: Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – NonPerforming Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)


UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS: Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)


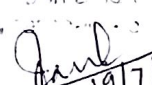
SUGGESTED READINGS:

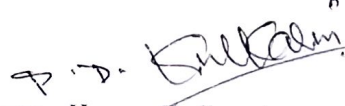
1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy-III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

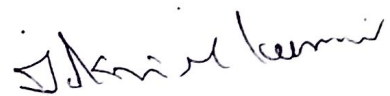

Sri P. Giridhar
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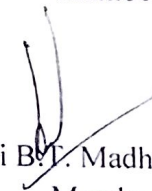

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B.Com (General) (CBCS)
Paper : (BC 405) : INCOME TAX – II

Paper: BC405
PPW: 5 Hrs
Credits : 5

Max. Marks: 100 (80+20)
Exam Duration: 3 Hrs

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS: Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.


UNIT-II: INCOME FROM OTHER SOURCES: General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.


UNIT-III: CLUBBING AND AGGREGATION OF INCOME: Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income
UNIT-IV: ASSESSMENT OF INDIVIDUALS: Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability


UNIT-V: ASSESSMENT PROCEDURE: Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.


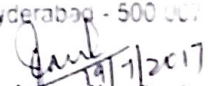
SUGGESTED READINGS:


1. Income Tax Law and Practice: V.P. Gaur & D.B. Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B. Lal, Pearson Education. 4. Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning



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B.Com (General) (CBCS)

Paper : (BC 406) : BUSINESS STATISTICS-II

Paper: BC406

PPW: 4 Hrs

Credits : 4

Max. Marks: 100 (80+20)

Exam Duration: 3 Hrs

OBJECTIVE: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION: Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS: Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES: Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

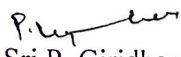
UNIT-IV: PROBABILITY: Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem.

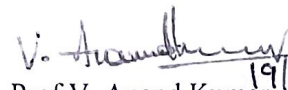
UNIT-V: THEORETICAL DISTRIBUTIONS: Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications


5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma,Vikas Publishers
- 8..Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C: & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.



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Alumni

B.Com (General) (CBCS)

Paper : (BC 407) : FINANCIAL STATEMENT ANALYSIS

Paper: BC407

PPW: 4 Hrs

Credits : 4

Max. Marks: 100 (80+20)

Exam Duration: 3 Hrs

Objective: To acquire knowledge and techniques of Financial Statements' Analysis.

UNIT-I: INTRODUCTION: Financial Statements: Meaning – Components: Assets – Liabilities – Equity - Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations. (Theory only)


UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS: Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.(Including problems)

UNIT-III: RATIO ANALYSIS: Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios.(including problems) **UNIT-IV: FUNDS FLOW ANALYSIS:** Concept of Fund – Meaning and Importance – Statement of Changes in Working Capital – Statement of Sources and Application of Funds – Limitations (Including problems)

UNIT-V: CASH FLOW ANALYSIS (AS-3): Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement (including problems)


SUGGESTED READINGS:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson ----Repeated ---Pl. delete
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers



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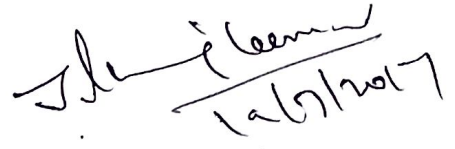

Mrs. Sukhpreet Giridhar
Member

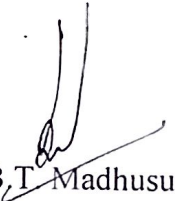

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HINDI MAHAVIDYALAYA

(AUTONOMOUS)

Nallakunta, Hyderabad – 500044

B.Com (Gen) II Year (Semester I & II) All Subjects INTERNAL ASSESSMENT PATTERN

Time: 30 Minutes

Total Marks = 20

10 Multiple Choice Questions

10 X 1/2 m = 5 m

10 Fill in the Blanks

10 X 1/2 m = 5 m

5 Short Answer Questions

5 X 1 m = 5 m

Average of 2 internals to be considered

15 Marks

1 Assignment

5 Marks

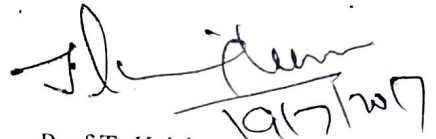
20 Marks



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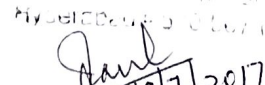
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University Nominee



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Member



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Sri B. V. Madhusudan
Member



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Sri Praveen Kumar Kulkarni
Alumni

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QUESTION PAPER PATTERN

SEMESTER - I

Subject: Principles of Insurance

Time: 3 hrs

Paper : BC301

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m


80m


Semester Marks 80


Internal Assessment Marks 20


Total Marks 100

Questions have been taken from all the units.

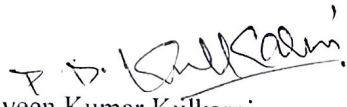

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Member

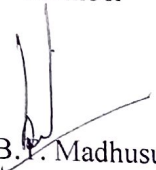

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QUESTION PAPER PATTERN

SEMESTER - I

Subject: ADVANCED ACCOUNTING

Time: 3 hrs

Paper : BC304

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m

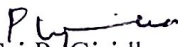
80m

Semester Marks 80

Internal Assessment Marks 20

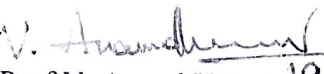
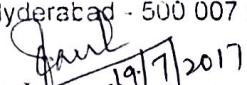
Total Marks 100

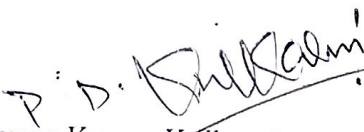
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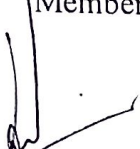

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QUESTION PAPER PATTERN

SEMESTER - I

Subject: INCOME TAX-I

Time: 3 hrs

Paper : BC305


- | | | |
|----|--|---------------|
| I | Short questions : Answer 5 questions out of 10 questions | 5 X 4m = 20m |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
| | | <u>80m</u> |

Semester Marks 80

Internal Assessment Marks 20

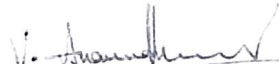
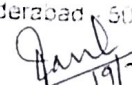
Total Marks 100


Questions have been taken from all the units.




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HINDI MAHAVIDYALAYA

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QUESTION PAPER PATTERN

SEMESTER - I

Subject: BUSINESS STATISTICS – I

Time: 3 hrs

Paper : BC306

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m


80m

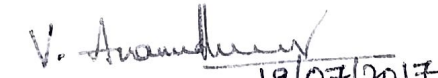
Semester Marks 80


Internal Assessment Marks 20

Total Marks 100

Questions have been taken from all the units.

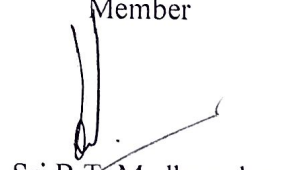

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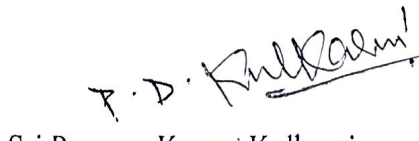

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QUESTION PAPER PATTERN

SEMESTER - I

Subject: Entrepreneurial Development & Business Ethics

Time: 3 hrs

Paper : BC307

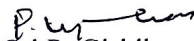
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|----|--|---------------|
| I | Short questions : Answer 5 questions out of 10 questions | 5 X 4m = 20m |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
| | | <u>80m</u> |

Semester Marks 80

Internal Assessment Marks 20


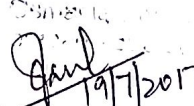
Total Marks 100


Questions have been taken from all the units.

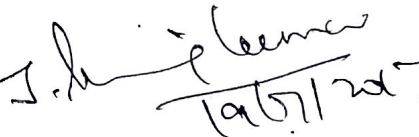
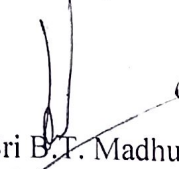

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QUESTION PAPER PATTERN

SEMESTER - II

Subject: Practice of Life Insurance

Time: 3 hrs

Paper : BC401


- | | | |
|----|--|---------------|
| I | Short questions : Answer 5 questions out of 10 questions | 5 X 4m = 20m |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
| | | <u>80m</u> |

Semester Marks 80

Internal Assessment Marks 20


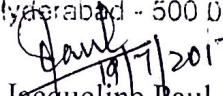
Total Marks 100


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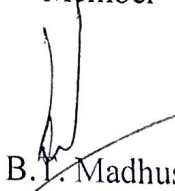

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QUESTION PAPER PATTERN

SEMESTER - II

Subject: Corporate Accounting

Time: 3 hrs

Paper : BC404

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m

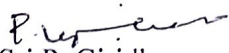
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Semester Marks 80


Internal Assessment Marks 20

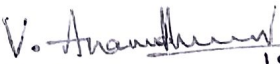
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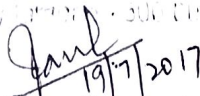
Questions have been taken from all the units.



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Nallakunta, Hyderabad – 500044

QUESTION PAPER PATTERN

SEMESTER - II

Subject: Income Tax – II

Time: 3 hrs

Paper : BC405


- | | | |
|----|--|---------------|
| I | Short questions : Answer 5 questions out of 10 questions | 5 X 4m = 20m |
| II | Long questions : Answer all the questions with internal choice | 5 X 12m = 60m |
| | | <u>80m</u> |


Semester Marks 80

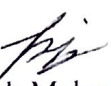
Internal Assessment Marks 20

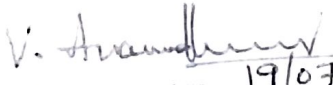
Total Marks 100


Questions have been taken from all the units.

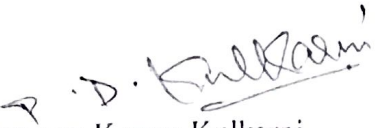

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Chairperson

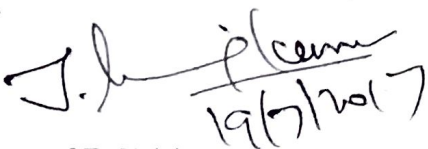

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QUESTION PAPER PATTERN

SEMESTER - II

Subject: Business Statistics - II

Time: 3 hrs

Paper : BC406

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m

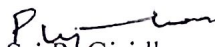
80m


Semester Marks 80


Internal Assessment Marks 20


Total Marks 100

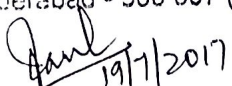
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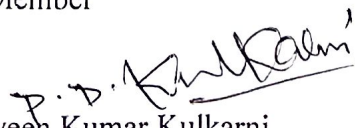

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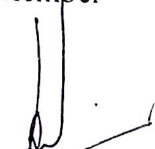

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QUESTION PAPER PATTERN

SEMESTER - II

Subject: Financial Statement Analysis

Time: 3 hrs

Paper : BC407

I Short questions : Answer 5 questions out of 10 questions 5 X 4m = 20m

II Long questions : Answer all the questions with internal choice 5 X 12m = 60m


80m

Semester Marks 80

Internal Assessment Marks 20

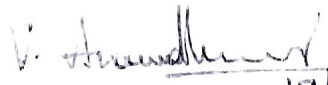
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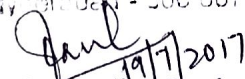
Questions have been taken from all the units.



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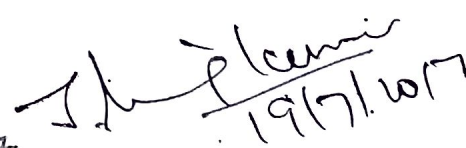

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HINDI MAHAVIDYALAYA
(AUTONOMOUS)
Nallakunta, Hyderabad
PANEL OF EXAMINERS FOR
DEPARTEMENT OF COMMERCE 2017-18
B.Com II Year –III & IV Semester

I. Principles of Insurance :-

- | | |
|------------------------|---|
| 1. Mrs. Sahana Sultana | Lecturer in Commerce
Shadan Degree College for Woman
Hyderabad. |
| 2. Mrs. M. Manorama | Lecturer in Commerce.
Stanley Degree & P.G College for Woman
Hyderabad |
| 3. Mrs. D.Anitha Monga | Lecturer in Commerce
Vijay Nagar College of Commerce,
Vijaya nager Colony
Hyderabad. |

II. Advanced Accounting:-

- | | |
|---------------------|--|
| 1. Sri N.Srinivas | Lecturer in Commerce
Pragathi Mahavidyalaya, Hanuman Tekdi
Hyderabad. |
| 2. Miss Sameera | Lecturer in Commerce.
Stanley Degree & P.G College for Woman
Hyderabad |
| 3. Sri. Anantha Rao | Lecturer in Commerce.
Indira Priyadarshini College for Woman
Hyderabad |

III. Income Tax -I :-

- | | |
|----------------------|--|
| 1. Sri. Mohan Rao | Lecturer in Commerce
Pragathi Mahavidyalaya
Hyderabad. |
| 2. Sri. J.Ajay Kumar | Lecturer in Commerce.
Vijay nagar College of Commerce |

Vijay nagar Colony
Hyderabad

3. Mrs C.Kasturi

Lecturer in Commerce
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IV. Business Statistics -I :-

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Vijay nagar Colony
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3. Miss Surekha

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VI. Practice of Life Insurance:-

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VII. Corporate Accounting :-

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3. Sri. Anantha Rao

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VIII. Income Tax -II :-

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IX. Business Statistics -II :-

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3. Miss Surekha

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X. Financial Statement Analysis :-

1. Smt. Sunaina Das

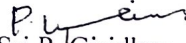
Lecturer in Commerce
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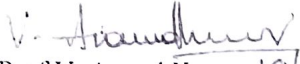
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Sri P. Giridhar
Chairperson



Prof. V. Anand Kumar 19/07/2017
University Nominee,



Prof. J. Krishna Kumar
Member


Mrs. Sukhpreet Giridhar
Member

Dr. Jacqueline Paul
Member


Sri B.T. Madhusudan
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Sri Rajesh Malani
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