

**HINDI MAHAVIDYALAYA**  
**(AUTONOMOUS & NAAC RE-ACCREDITED)**  
**(Affiliated to Osmania University)**  
**Nallakunta, Hyderabad-44**



**B.COM. (~~General~~)**  
**I YEAR SEMESTER I & II**  
**DEPARTMENT OF COMMERCE**  
**2020-2021**

# हिन्दी महाविद्यालय

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



# Hindi Mahavidyalaya

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

Website : www.hindimahavidyalaya.org Nallakunta, Hyderabad - 500 044  
E-mail : info@hindimahavidyalaya.org

Dr. Y. V.Rao, MBA, M.Phil., D.C.R.S., Ph.D.  
Principal

संदर्भ / Ref. :

दिनांक / Date : 02/11/2020

## BOARD OF STUDIES DEPARTMENT OF COMMERCE

### AGENDA OF THE MEETING

Location: Department of Commerce. O.U , Hyderabad

Notice is hereby given to member 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 2-11-2020 at 12:30 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.( ) I Year CBCS(Semester I & Semester II)
2. Approval of Credit System.
3. Approval of Question paper pattern.
4. Any other matter will the permission of chair.

  
Sarita Mantri  
Chairperson

Copy to

1. Prof. V. Appa Rao
2. Prof. Prashantb Attna
3. Mrs. Sukhpreet Giridhar
4. Dr. Jacqueline Paul
5. Sri Vijay Singh
6. Dr. Saroj Jain



# HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD (AUTONOMOUS)

## BOARD OF STUDIES DEPARTMENT OF COMMERCE STRUCTURE OF B.COM. (General)

I YEAR SEMESTER – I/II 2019-20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER – I</b>						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2	1 ½ hrs	40C+10I
4.	DSC101	Financial Accounting-I	5	5	2½hrs	70C+30I
5.	DSC102	Business Organization and Management	5	5	2 ½hrs	70C+30I
6.	DSC103	Foreign Trade	5	5	2 ½hrs	70C+30I
		<b>Total</b>	<b>25</b>	<b>25</b>		
<b>SEMESTER – II</b>						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2	1 ½ hrs	40C+10I
10.	DSC201	Financial Accounting-II	5	5	2½ hrs	70C+30I
11.	DSC202	Business Laws	5	5	2½ hrs	70C+30I
12.	DSC203	Banking and Financial Services	5	5	2½hrs	70C+30I
		<b>Total</b>	<b>25</b>	<b>25</b>		

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; T: Theory; P: Practical; I: Internal Exam C: College Exam; PR: Project Report; VV: VivaVoce Examination.

Mrs. Santa Mantri  
Chairperson

Prof. V. Appa Rao  
Member

Prof. Prashantha Atma  
Member

Mrs. Sukhpreet Giridhar  
Member

Dr. Jacqueline Paul  
Member

Sri B.T. Madhusudan  
Member

Sri Vijay Singh  
Member

Dr. Saroj Jain  
Alumni

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Principal

संदर्भ / Ref. :

दिनांक / Date : \_\_\_\_\_

### BOARD OF STUDIES DEPARTMENT OF COMMERCE

BOARD OF STUDIES  
ACADEMIC YEAR – 2019-20

#### MINUTES OF BOARD OF STUDIES MEETING

BOS meeting of the Department of Commerce was held on 2-11-2020 at 12:30.

The following members were present

1. Mrs. Sarita Mantri
2. Prof. V. Appa Rao
3. Prof. Prashantha, Athma
4. Mrs. Sukhpreet Giridhar
5. Dr. Jacqueline Paul
6. Mr. B.T. Madhusudan
7. Sri Vijay Singh
8. Dr. Saroj Jain

- Chairperson-BOS Sarita
- OU Nominee
- OU Member
- Member
- Member
- Member
- Member
- Alumini Sarojan

The formal BOS meeting commenced with the chairperson extending a warm welcome to all the members of the BOS. She 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 I Year I semester syllabi for all the three compulsory papers and one optional paper(AECC) viz, Environmental Science / Basic Computer Skills, Financial Accounting-I, Business Organization and Management, Foreign Trade, .

The BOS discussed the B.Com. General I Year II semester syllabi for all the I Year II semester syllabi for all the three compulsory papers and one optional paper(AECC) viz, Environmental Science/ Basic Computer Skills, Financial Accounting-II, Business Law, Banking and Financial Services.

**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 AECC1 and AECC2 which carries 50 marks each. The no. of credits are allotted 2 for each.

The meeting ended with a vote of thanks by Sri B.T. Madhusudan members thanked all the members for their valuable suggestion efforts and cooperation.

  
Mrs. Santa Mantri  
Chairperson


  
Mrs. Sukhpreet Giridhar  
Member

  
Sri Vijay Singh  
Member

  
Prof. V. Appa Rao  
Member

  
Dr. Jacqueline Paul  
Member

  
Dr. Saroj Jain  
Alumni

  
Prof. Prashanta Atma  
Member

  
Sri B.T. Madhusudan  
Member



# HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD

(AUTONOMOUS)

**BOS-DEPARTMENT OF COMMERCE**

B.COM.(General) I YEAR SEMESTER – II  
ABILITY ENHANCEMENT COMPULSORY COURSE-I (A)

**BASIC COMPUTER SKILLS (AECC1)**

HPW: 2

Exam Hours: 1 ½ Hrs.

Credits: 2

Marks: 40C+10I

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

## 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 IECT; 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 O.S 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 worddocument.

## UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW ANDWEB BROWSERS:

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

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

### **Introduction to Internet, WWW and WebBrowsers:**

**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.

**World Wide Web:** Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website.

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

### SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill ,2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, TataMcGrawHill.


### WEB RESOURCES:

1. <https://online.stanford.edu/courses/soe-ycscs101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>.

  
Mrs. Sarita Mantri  
Chairperson

  
Mrs. Sukhpreet Giridhar  
Member

  
Sri Vijay Singh  
Member

  
Prof. V. Appa Rao  
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Sri B.T. Madhusudan  
Member

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**(AUTONOMOUS)**  
**BOS-DEPARTMENT OF COMMERCE**  
**B.COM.(General) I YEAR SEMESTER – I**  
**DISCIPLINE SPECIFIC COURSE**  
**FINANCIAL ACCOUNTING - I**

Code: DSC101  
HPW: 5  
Exam Hours: 2 ½ Hrs

**Credits: 5**  
**Marks: 70C+30I**

**Objective:** To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

**UNIT-I: ACCOUNTING PROCESS:**

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

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash 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 pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

**UNIT-IV: BILLS OF EXCHANGE:**

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills. (Including problems)

**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)




### 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.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgal, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

  
Mrs. Sarita Mantri  
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Prof. V. Appa Rao  
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**(AUTONOMOUS)**

**BOS-DEPARTMENT OF COMMERCE**

**B.COM.(General) I YEAR SEMESTER – I**

**DISCIPLINE SPECIFIC COURSE**

**BUSINESS ORGANIZATION AND MANAGEMENT**

**Code: DSC102**

**HPW: 5**

**Exam Hours: 2 ½ Hrs.**

**Credits: 5**

**Marks: 70C+30I**

**Objective:** *To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.*

**UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:**

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.

**UNIT-II: JOINT STOCK COMPANY:**

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

**UNIT-III: INTRODUCTION TO MANAGEMENT AND PLANNING:**

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management. Planning-Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages– Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.

**UNIT-IV: ORGANISATION AND COORDINATION:**

Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision. Definition, importance, process, and principles of Coordination- techniques of Effective Coordination.

## UNIT-V: AUTHORITY, COMMUNICATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority ,Communication-Definition-Importance-Types and Process - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

### SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, KalyaniPublishers
2. Business Organisation& Management: Patrick Anthony, Himalaya PublishingHouse
3. Business Organization & Management: Dr. Manish Gupta,PBP.
4. Organization & Management: R. D. Agarwal, McGrawHill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya PublishingHouse
6. Business Organization & Management: C.R. Basu, Tata McGrawHill
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 PublishingHouse
10. Business Organization & Management: Uma Shekaram, Tata McGrawHill
11. Business Organization & Management: Niranjnan Reddy & Surya Prakash, Vaagdevi publishers.
12. Business Organisation and Management, Dr.NeeruVasihth, Tax Mann Publications.

  
Mrs. Sarita Mantri  
Chairperson

  
Mrs. Sukhpreet, Girdhar  
Member


  
Sri Vijay Singh  
Member

  
Prof. V. Appa Rao  
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Sri B.T. Madhusudan  
Member



# **HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**

## **(AUTONOMOUS) BOS-DEPARTMENT OF COMMERCE**

**B.COM.(General) I YEAR SEMESTER – I  
DISCIPLINE SPECIFIC COURSE**

### **Foreign Trade**

**Paper DSC 103:**

**HPW: 5**

**Exam Hours: 2 ½ Hrs.**

**Credits: 5  
Marks: 70C+30I**

**Objective:** To gain knowledge of India's foreign trade procedures policies, and international institutions.

#### **UNIT-I: INTRODUCTION:**

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

#### **UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

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

#### **UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation - Current Export Policy and Import Policy.

#### **UNIT-IV: FOREIGN TRADE AND TRADE BLOCS: Growth –**

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

#### **UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

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

### SUGGESTED READINGS:


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

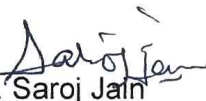
  
Mrs. Sarita Mantri  
Chairperson

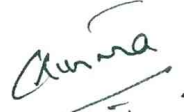
  
Mrs. Sukhpreet Girdhar  
Member

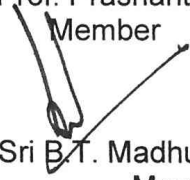
  
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**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD  
(AUTONOMOUS)**

**BOS-DEPARTMENT OF COMMERCE**

**B.COM. (General) I YEAR SEMESTER – II**

**DISCIPLINE SPECIFIC COURSE**

**FINANCIAL ACCOUNTING - II**

**Code: DSC201**

**HPW: 5**

**Exam Hours: 2 ½ Hrs.**

**Credits: 5**

**Marks: 70C+30I**

**Objective:** To acquire accounting knowledge of bills of exchange and other business accounting methods.

**UNIT-I: DEPRECIATION PROVISION AND RESERVES:**

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 (Including problems).

**UNIT-II: RECTIFICATION OF ERRORS:**

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

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment- Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account- Memorandum Joint Venture Account (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)



### 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. Maheshwari, Vikas.
6. Advanced Accountancy: M. Shrinivas & K. Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N. Arora, Tax Mann Publications.

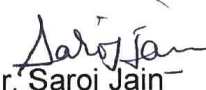
  
Mrs. Sarita Mantri  
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Mrs. Sukhpreet Giridhar  
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**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**  
**(AUTONOMOUS)**

**BOS-DEPARTMENT OF COMMERCE**

**B.COM. I YEAR SEMESTER – II**

**DISCIPLINE SPECIFIC COURSE**

**BUSINESS LAWS**

**Code: DSC202**

**HPW: 5**

**Exam Hours: 2 ½ Hrs.**

**Credits: 5**

**Marks: 70C+30I**

**Objective:** To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

**UNIT-I: INDIAN CONTRACT ACT:**

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

**UNIT-II: SALE OF GOODS ACT:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller.

**UNIT-III: INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS & WINDING UP Of The COMPANY:**

Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility Corporate Governance. Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum Resolutions - Minutes - Kinds - Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings - Meaning Reasons of winding up of company - Types of winding up: compulsory winding up - voluntary winding up - winding up by the tribunal.


**UNIT-V: CONSUMER PROTECTION ACT 1986:**

Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals. Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

### SUGGESTED READINGS:


1. Company Law: ND Kapoor, Sultan Chand and Co.
2. Company Law: Rajashree. -HPH
3. Business Law : Kavitha Krishna, Himalaya Publishing House
4. Business Laws : Dr. B. K. Hussain, Nagalakshmi -PBP
5. Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
6. Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
7. Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
8. Corporate Law: PPS Gogna, S Chand.
9. Business Law: D.S. Vital, S Chand
10. Company Law: Bagri AK, Vikas Publishing House.


  
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**HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD**  
**(AUTONOMOUS)**

**BOS-DEPARTMENT OF COMMERCE**

**B.COM. (General) I YEAR SEMESTER – II**

**DISCIPLINE SPECIFIC COURSE**

**BANKING AND FINANCIAL SERVICES**

**Code: DSC203**

**HPW: 5**

**Exam Hours: 2 ½ Hrs.**

**Credits: 5**

**Marks: 70C+30I**

**Objective: To familiarize with Fund-based and Non-fund-based Financial Services.**

**UNIT-I: INTRODUCTION:**

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives - Functions - Monetary Policy - Brief description on various types of banks - District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

**UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

**UNIT-III: NEGOTIABLE INSTRUMENTS:**

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

**UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:**

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector - Present Scenario

**UNIT-V: FINANCIAL SERVICES:**

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India - Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting - Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

### **SUGGESTED READINGS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

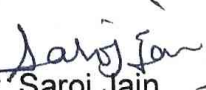
  
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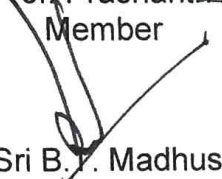
  
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**BOS-DEPARTMENT OF COMMERCE**

**B.COM.(General) I YEAR SEMESTER – I / II**

**DISCIPLINE SPECIFIC COURSE(DSC)**

**DSC- INTERNAL MODEL PAPER**

**TIME: ½ HOUR**


**MAX MARKS: 15**

**MULTIPLE CHOICE QUESTIONS**

**30 x ½ = 15 Marks**

**THIRTY (30) MCQ ½ MARK EACH**

  
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**BOS-DEPARTMENT OF COMMERCE**

**B.COM.(COMPUTER APPLICATIONS) I YEAR SEMESTER – I / II**

**ABILITY ENHANCEMENT COMPULSORY COURSE(AECC)**

**AECC 1 & 2 - INTERNAL MODEL PAPER**

**TIME: ½ HOUR**

**MAX MARKS: 10**

**MULTIPLE CHOICE QUESTIONS**


**20 x ½ = 10 Marks**

**TWENTY (20) MCQ ½ MARK EACH**

  
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**BOS-DEPARTMENT OF COMMERCE**  
**B.COM.(COMPUTERS) I YEAR SEMESTER –I & II**

**QUESTION PAPER PATTERN**  
**FOR SEMESTER THEORY EXAMINATIONS**  
**SEMESTER I & II**

**SCHEME OF MODEL QUESTION PAPER**

**Time : :2 ½ hrs**

**Semester Exam Pattern**

**Max.Marks : 100**  
**70 Marks**

Section –A – 10 Short Answer Questions-Answer any 5  
Each Question carries 4 Marks.

5 X 4 = 20 Marks

Section – B—5 Long Answer Questions-With Internal Choice  
Each Question carries 10 Marks

5 X 10 = 50 Marks

-----  
Total=70Marks  
-----

**Internal Assessment Pattern**

**30 Marks**

**Duration - 20 Minutes**

In Internal Assessment there will be

20 Multiple Choice Questions

20\*1 = 20 Marks

Two internals will be conducted and average of these two is considered.

Assignment

5 Marks


Seminar


5Marks

Total Internal Assessment Marks

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30 Marks  
-----

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		<b>SRI ANANTHA RAO</b> Lecturer in Commerce Indira Priyadarshini College for Women, Hyderabad.
		<b>SRI Aanjenaiyulu</b> Lecturer in Commerce Vivekananda Gov Degree College of Commerce, Hyderabad.
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		<b>SMT. VANDANA SINGH</b> Lecturer in Commerce Stanley Degree & P.G. College for Women, Hyderabad.
		<b>SRI N SRINIVAS</b> Lecturer in Commerce, Pragathi Mahavidyalaya, Hyderabad.
3	Foreign Trade <i>I - Sem</i>	<b>MRS SUNAINA DAS</b> Lecturer in Commerce Stanley Degree & P.G. College for Women, Hyderabad.
		<b>DR. K KIRAN KUMAR</b> Reader in Commerce BJR Gov Degree College, Hyderabad. <i>9247800097</i>
		<b>DR. NAGENDRA</b> Reader in Commerce A V College, Hyderabad.
4	BUSINESS LAW <i>II - Sem</i> <i>B-com General</i>	<b>SMT. SARITHA JADHAV</b> Head, Department of Commerce AMS Degree. College Hyderabad. Ph: 7382189763
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