

B.COM (GENERAL) SYLLABUS
2021-2022

IV SEMESTER
B.COM(GENERAL)
SYLLABUS

B.COM (GENERAL) SYLLABUS 2021-2022

SEMESTER-IV (General)

Course Code	Course Title	HPW	Credits	Exam Hrs.	Marks
ELS3	English(FirstLanguage)-3	3	3		
SLS3	Second Language	3	3		
SEC3 UGC Specified Course	Leadership & Management Skills	2	2	1 ½ Hrs.	40U+10I
SEC4	<i>Pragmatic Lib 2</i> B) Foundation Of Digital Marketing	2	2	1½Hrs.	35U +15I
DSC401	Income Tax .	5	5	2½Hrs.	70U +30I
DSC402	Business Statistics-II	5	5	2½Hrs.	70U +30I
DSC403	Corporate Accounting	5	5	2½ Hrs.	70U +30I
	Total Semester Credits	25	25		


Smt. Ashwini Sanpurkar
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Prof. V Appa Rao
OU BOS CHAIR PERSON


Dr. Prashantha Athma
OU NOMINEE


Smt. Sukhpreet Giridhar
Subject Expert


Dr. Jacqueline Paul
Subject Expert

Sri Rajesh Malani
Industrialist

Sri Praveen Kumar Kulkarni
Alumni


Sri. BT. Madhusudhan
Member


Smt. V. Bhavana
Member

Course 3: Leadership and Management Skills

Context with Justification :

Leaders are foundations of the society, who face and win against adversities and odds of life. Through their words and deeds, they show path to others and transform into inspirational role models, affecting social life vividly. In the current times of cut-throat competitions, disbelief in values, techno-centric complex lifestyles, there is a dire need to emphasise the 'human' agency in community living. This can be done by cultivating and nurturing the innate leadership skills of the youth so that they may transform these challenges into opportunities and become torch bearers of the future by developing creative solutions.

Objectives :

The Module is designed to:

- Help students to develop essential skills to influence and motivate others
- Inculcate emotional and social intelligence and integrative thinking for effective leadership
- Create and maintain an effective and motivated team to work for the society
- Nurture a creative and entrepreneurial mindset
- Make students understand the personal values and apply ethical principles in professional and social contexts.

Expected Outcomes :

Upon completion of the course students will be able to:

1. Examine various leadership models and understand/assess their skills, strengths and abilities that affect their own leadership style and can create their leadership vision
2. Learn and demonstrate a set of practical skills such as time management, self management, handling conflicts, team leadership, etc.
3. Understand the basics of entrepreneurship and develop business plans
4. Apply the design thinking approach for leadership
5. Appreciate the importance of ethics and moral values for making of a balanced personality.

Credit: 02

Duration: 30 Hours

Number & Titles of Modules:

Module 1	Leadership Skills	6 Hours
Module 2	Managerial Skills	6 Hours
Module 3	Entrepreneurial Skills	6 Hours
Module 4	Innovative Leadership and Design Thinking	6 Hours
Module 5	Ethics and Integrity	6 Hours

Chandra

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Chandra

- Synthesis of human and artificial intelligence
- Why does culture matter for today's global leaders

b. Design Thinking

- What is design thinking?
- Key elements of design thinking:
 - Discovery
 - Interpretation
 - Ideation
 - Experimentation
 - Evolution.
- How to transform challenges into opportunities?
- How to develop human-centric solutions for creating social good?

Module 5- Ethics and Integrity

6 Hours

a. Learning through Biographies

- What makes an individual great?
- Understanding the persona of a leader for deriving holistic inspiration
- Drawing insights for leadership
- How leaders sail through difficult situations?

b. Ethics and Conduct

- Importance of ethics
- Ethical decision making
- Personal and professional moral codes of conduct
- Creating a harmonious life

Pedagogy : Pedagogy for the modules is as follows:

1. Leadership Skills - Lectures (augmented with videos); role-plays for leadership models; team building games
2. Managerial Skills - Lectures (augmented with videos), case studies (AMUL, TESLA, Toyota, DMRC, Tata Group, Google, The Mumbai Dabbawala), SWOT analysis, Johari window
3. Entrepreneurial Skills - Lectures (augmented with videos), case studies and practicing business plans
4. Innovative Leadership and Design Thinking- Concept discussion through lecture and videos followed by role-plays and exercises for each set of intelligence, activities using 5 steps – discovery, interpretation, ideation, experimentation, and evolution (Ref.: Workbook of Design Thinking by IDEO)
5. Ethics and Integrity- Experiential learning through stories suggested list (Ahilya Bai, Holkar, Abdul Kalam, Raja Harishchandra, Mahatma Gandhi, Abraham Lincoln), audio visual augmented role plays and storytelling (leaders from varied fields like academics, corporate, social, sports, art, etc.)

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SEC 1- SOCIAL MEDIA MARKETING

Objective:

1. To make students to understand the Social Media marketing.

UNIT 1: INTRODUCTION

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

UNIT II: SOCIAL MEDIA MARKETING:

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

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Paper DSC 401: INCOME TAX

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-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of 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 (Theory only)

UNIT-II: 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-III: 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-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed 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 - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – 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. (Theory only)

SUGGESTED READINGS:

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

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Paper DSC 402: BUSINESS STATISTICS - II

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: THEORITICAL 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 Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers

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Paper DSC 403: CORPORATE ACCOUNTING

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 – Non Performing 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.Maheshwari, 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.

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B.COM (General) SYLLABUS
2021-2022
HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD

(Autonomous)


B.com (General) III & IV SEMESTER- II YEAR (2021-2022)

INTERNAL ASSESSMENT PATTERN

DEPARTMENT OF COMMERCE

Duration of Internal Assessment	30minutes
Duration of Semester Examination	2 1/2 hours
Marks of Internal Assessment	20 Marks (MCQ'S) 20 x 1
Assignment	05 Marks
Minor project/Presentation	05 Marks
Total	30 Marks



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2021-2022**

HINDI MAHAVIDYALAYA

(AUTONOMOUS)

NALLAKUNTA, HYDERABAD – 500044

QUESTION PAPER PATTERN (credits-2)

SKILL ENHANCEMENT COURSE (SEC)

SEMESTER III AND IV

TIME: 1.5 hours

Total Marks: 50marks

I. Short questions: Answer any 2 questions out of 4 questions

2 x 5m = 10m

II. Long questions: Answer all the questions with internal choice

2 x 15m = 30m

Semester marks : 40
Internal assessment marks : 10
Total marks : 50

Questions have been taken from all the units.

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HINDI MAHAVIDYALAYA

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QUESTION PAPER PATTERN (credits-5)

SEMESTER III AND IV

TIME: 3 hours

Total Marks: 100

marks

I. Short questions: Answer any 5 questions out of 10 questions

5 x 4m = 20m

II. Long questions: Answer all the questions with internal choice

5 x 10m = 50m

70m

Semester marks : 70
Internal assessment marks : 30
Total marks : 100

Questions have been taken from all the units.

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HINDI MAHAVIDYALAYA, NALLAKUNTA , HYDERABAD(AUTONOMOUS)

BOARD OF STUDIES

DEPARTMENT OF COMMERCE

PANEL OF EXAMINERS

S.NO	NAME AND DESIGNATION	MOBILE NUMBER
1	Mrs. Archana Shah Principal, Radhe Krishna Womens Collge, Hyderabad	
2	Dal Pdal Principal, Signodia Degree College, Hyderabad	9392579140
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5	Sri. N.Srinivas Asst.prof Dep. Of Commerce Pragati Mahavidyalaya Degree College, Hyderabad	9246592740
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7	Smt. Renu Bala Arora PG College , Hyderabad	
8	Smt.Sunaina Das Asst.Prof Dep. Of Commerce Stanley Degree and PG College,Hyderabad	9290468318
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10	Dr. Kiran Kumar BJR Degree College Narayana Guda Hyderabad	9247800097
11	Dr. K Anjaneyulu SV'S College , GDC Vidyanagar Hyderabad	9642551306
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15	Smt. Jayashree Andhra Mahila Sabha, OU Campus , HYderabad	

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