

B.COM(GENERAL))Syllabus



**HINDI MAHAVIDYALAYA
(AUTONOMOUS)**

2-1-569, O.U ROAD, Nallakunta, Hyderabad – 500044.

Ph: 040 – 65145529, Tele-Fax: 040-27616330

url: www.hindimahavidyalaya.org

Email:-info@hindimahavidyalaya.org



**DEPARTMENT OF COMMERCE
2021-2022**

B.COM(GENERAL))Syllabus

HINDI MAHAVIDYALAYA

(AUTONOMOUS & NAAC RE-ACCREDITED)

(Affiliated to Osmania University)

Nallakunta, Hyderabad



B. O. S.

**DEPARTMENT OF COMMERCE
B.COM(COMPUETRS/GENERAL)
II YEAR (III & IV SEMESTER)
(2021-2022)**



Date: 27/10/2021

Department of commerce
Notice/Agenda
BOS Meeting

Date:

Time: 3.00 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 _____ at _____ 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/computers) II year CBCS (Semester III & IV) Syllabus.
2. Approval of credit system
3. Approval of question paper pattern
4. Any other matter with the permission of the chair


Ashwini Sanpurkar
Chairperson

Copy to:

Principal : Sri.Dr.Y.V.Rao
Chairperson : Smt. Ashwini Sanpurkar
Chairperson : Sri.V.Appa Rao
Nominee : Smt. Prasantha Athma
Expert : Smt. Sukhpreeth Kaur,
Smt.Dr.Jacqueline Paul
Members : 1. Sri.B.T.Madhu Sudan
2. Smt. N.Bhavana

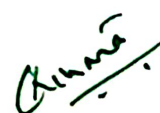
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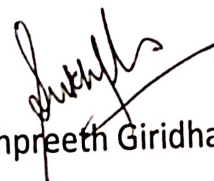
SEMESTER-III(General)

Course Code	Course Title	HPW	Credits	Exam Hrs.	Marks
ELS3	English(FirstLanguage)-3	3	3		
SLS3	Second Language	3	3		
SEC1 UGC Specified Course	Communication Skills	2	2	1 ½	35+15 40U+10I
SEC2	B)Foundation Of Digital Marketing	2	2	1½Hrs.	35U +15I
DSC301	Advanced Accounting	5	5	2 ½Hrs.	70U +30I
DSC302	Business Statistics-I	5	5	2 ½Hrs.	70U +30I
DSC303	Financial Institutions & Markets	5	5	2½Hrs.	70U +30I
	Total Semester Credits	25	25		


Ashwini Sampurkar
CHAIRPERSON


Prof. V. Apparao
BOS CHAIRPERSON O.U


Prof Prashantha athma
O U NOMINEE


Sukhpreeth Giridhar
Subject expert

Sri Praveen Kumar Kulkarni
Alumni

Sri Rajesh Malani
Industrialist


B.T.M. Madhusudhan
Member


N. Bhavana
Member

Module Outline :

Module 1: Listening

4 Hours

- Techniques of effective listening
- Listening and comprehension
- Probing questions
- Barriers to listening

6 Hours

Module 2: Speaking

- Pronunciation
- Enunciation
- Vocabulary
- Fluency
- Common Errors

3 Hours

Module 3: Reading

- Techniques of effective reading
- Gathering ideas and information from a given text
 - i. Identify the main claim of the text
 - ii. Identify the purpose of the text
 - iii. Identify the context of the text
 - iv. Identify the concepts mentioned
- Evaluating these ideas and information
 - i. Identify the arguments employed in the text
 - ii. Identify the theories employed or assumed in the text
- Interpret the text
 - i. To understand what a text says
 - ii. To understand what a text does
 - iii. To understand what a text means

4 Hours

Module 4: Writing and different modes of writing

- Clearly state the claims
- Avoid ambiguity, vagueness, unwanted generalisations and oversimplification of issues
- Provide background information
- Effectively argue the claim
- Provide evidence for the claims
- Use examples to explain concepts
- Follow convention
- Be properly sequenced
- Use proper signposting techniques
- Be well structured
 - i. Well-knit logical sequence
 - ii. Narrative sequence
 - iii. Category groupings

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- Different modes of Writing
 - i. E-mails
 - ii. Proposal writing for Higher Studies
 - iii. Recording the proceedings of meetings
 - iv. Any other mode of writing relevant for learners

Module 5: Digital Literacy**4 Hours**

- Role of Digital literacy in professional life
- Trends and opportunities in using digital technology in workplace
- Internet Basics
- Introduction to MS Office tools
 - i. Paint
 - ii. Office
 - iii. Excel
 - iv. Powerpoint

Module 6: Effective use of Social Media**4 Hours**

- Introduction to social media websites
- Advantages of social media
- Ethics and etiquettes of social media
- How to use Google search better
- Effective ways of using Social Media
- Introduction to Digital Marketing

Module 7: Non-verbal communication**5 Hours**

- Meaning of non-verbal communication
- Introduction to modes of non-verbal communication
- Breaking the misbeliefs
- Open and Closed Body language
- Eye Contact and Facial Expression
- Hand Gestures
- Do's and Don'ts
- Learning from experts
- Activities-Based Learning

Pedagogy : Instructor-Led Training, Supplemented by Online Platform (SWAYAM)

Materials : Teaching & Learning

Assessment : Paper-Based or Online Assessment

Bibliography & Suggested Reading including audio video material :

Books

- Sen Madhucchanda (2010), *An Introduction to Critical Thinking*, Pearson, Delhi

Course 1: Communication Skills

Context and Justification :

Communication plays an important role in shaping an individual's life, personal as well as professional. Also it is the backbone of any organisation/institution. Success in life to a considerable extent depends on effective communication skills. In today's world of computers and digital media, a strong communication skill base is essential for learners and for smooth functioning of an organisation.

Objectives :

This course has been developed with the following objectives:

1. Identify common communication problems that may be holding learners back
2. Identify what their non-verbal messages are communicating to others
3. Understand role of communication in teaching-learning process
4. Learning to communicate through the digital media
5. Understand the importance of empathetic listening
6. Explore communication beyond language.

Expected Outcome :

By the end of this program participants should have a clear understanding of what good communication skills are and what they can do to improve their abilities.

Credit: 02

Duration: 30 Hours

Number & Titles of Modules:

Total of 7 Modules

Module 1	Listening	4 Hours
Module 2	Speaking	6 Hours
Module 3	Reading	3 Hours
Module 4	Writing and different modes of writing	4 Hours
Module 5	Digital Literacy	4 Hours
Module 6	Effective use of Social Media	4 Hours
Module 7	Non-verbal communication	5 Hours

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Module Outline :

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- Probing questions
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6 Hours

- Pronunciation
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- Common Errors

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3 Hours

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- Effective ways of using Social Media
- Introduction to Digital Marketing

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Materials : Teaching & Learning

Assessment : Paper-Based or Online Assessment

Bibliography & Suggested Reading including audio video material :

Books

- Sen Madhucchanda (2010), *An Introduction to Critical Thinking*, Pearson, Delhi
- Silvia P. J. (2007), *How to Read a Lot*, American Psychological Association, Washington DC

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SEC 1 PAPER:

FOUNDATION OF DIGITAL MARKETING

Objective:

- To make students to understand Foundation of digital marketing.
- To Make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS & CONTENT MARKETING

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing. Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design
Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN & GOOGLE ANALYTICS

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features .

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. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

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Paper DSC 301: ADVANCED ACCOUNTING

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 - Pro-rata 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:

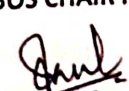
1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy-III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications



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Paper DSC 302: BUSINESS STATISTICS -I

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.

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. Business Statistics –I: Dr. PrashanthaAthma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
2. Statistics for Management: Levin & Rubin, Pearson
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Statistics: E. Narayanan Nadar, PHI Learning
5. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
6. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
7. Business Statistics: K. Alagar, Tata McGraw Hill
8. Fundamentals of Statistical: S. P Gupta, Sultan Chand
9. Business Statistics: J. K. Sharma, Vikas Publishers

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Paper DSC 303: FINANCIAL INSTITUTIONS & MARKETS

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

Components - Functions - Flow of Funds Matrix - Financial System and Economic Development
- Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

UNIT-II: FINANCIAL INSTITUTIONS:

Commercial Banking: Types - Functions - Lending by Commercial Banks - Recent Developments - Merchant Banking – functions - Venture Capital – objectives - Private Equity - role in start-ups - Hire purchase and leasing - Non-banking Finance Companies: Types - Functions

UNIT-III: MONEY MARKET:

Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI - Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee) - Structure and Functions.

UNIT-IV: DEBT MARKET:

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

UNIT-V: EQUITY MARKET:

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - SEBI: Objectives and Functions

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashantha Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System - Theory and Practice. Vikas Publishing House, New Delhi, India.

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2021-2022**

**IV SEMESTER
B.COM(GENERAL)
SYLLABUS**

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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		


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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

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Module Outline :

Module 1- Leadership Skills

6 Hours

- a. Understanding Leadership and its Importance
 - What is leadership?
 - Why Leadership required?
 - Whom do you consider as an ideal leader?
- b. Traits and Models of Leadership
 - Are leaders born or made?
 - Key characteristics of an effective leader
 - Leadership styles
 - Perspectives of different leaders
- c. Basic Leadership Skills
 - Motivation
 - Team work
 - Negotiation
 - Networking

Module 2 - Managerial Skills

6 Hours

- a. Basic Managerial Skills
 - Planning for effective management
 - How to organise teams?
 - Recruiting and retaining talent
 - Delegation of tasks
 - Learn to coordinate
 - Conflict management
- b. Self Management Skills
 - Understanding self concept
 - Developing self-awareness
 - Self-examination
 - Self-regulation

Module 3 - Entrepreneurial Skills

6 Hours

- a. Basics of Entrepreneurship
 - Meaning of entrepreneurship
 - Classification and types of entrepreneurship
 - Traits and competencies of entrepreneur
- b. Creating Business Plan
 - Problem identification and idea generation
 - Idea validation
 - Pitch making

Module 4 - Innovative Leadership and Design Thinking

6 Hours

- a. Innovative Leadership
 - Concept of emotional and social intelligence

- 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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- 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
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- How to transform challenges into opportunities?
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SEC 1- SOCIAL MEDIA MARKETING

Objective:

I. 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

Smt. Ashwini Sanpurkar
BOS CHAIR PERSON

Prof. V Appa Rao
OU BOS CHAIR PERSON

Dr. Prashantha Athma
OU NOMINEE

Smt. Sukhpreet Giridhar
Subject Expert

Dr. Jacqueline Paul
Subject Expert

Sri Praveen Kumar Kulkarni
Alumni

Sri. BT. Madhusudhan
Member

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Member

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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..

Smt.Ashwini Sanpurkar
BOS CHAIR PERSON

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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.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.

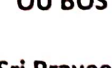

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Member

**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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OU Nominee

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Principal


Smt. Sukhpreet Kaur
Subject expert


Dr. Jacqueline Paul
Subject expert

Sri Praveen Kumar Kulkarni
Alumni

Sri Rajesh Malani
Industrialist


B.T. Madhu Sudan
Member


N. Bhavana
Member

**B.COM (General) SYLLABUS
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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Prof. V. Apparao

OU chairperson

Prasanth Athma

OU Nominee

Smt. Sukhpreet kaur

Subject expert

Dr. Jacqueline Paul

Subject expert

Sri Praveen Kumar Kulkarni

Alumni

Sri Rajesh Malani

Industrialist

B.T. Madhu Sudan

Member

N. Bhavana

Member

**B.COM (General) SYLLABUS
2021-2022**

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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Prof. V. Apparao

Prasanth Athma

Chairperson

OU chairperson

OU Nominee

Dr. Y. V. Rao

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Dr. Jacqueline Paul

Principal

Subject expert

Subject expert

Sri Praveen Kumar Kulkarni

Sri Rajesh Malani

B.T. Madhu Sudan

N. Bhavana

Alumni

Industrialist

Member

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