



LOYOLA ACADEMY

ALWAL, SECUNDERABAD 500 010 TS

(Autonomous and affiliated to Osmania University)

A "College with Potential for Excellence" by UGC

www.loyolaacademyugpg.ac.in Ph: 040-27862363 / 27860077

SYLLABUS

Of

B.COM

(International Accounting & Finance)

For the Academic Year

2022-23

DEPARTMENT OF COMMERCE



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Principal

Dean of Academics

Dean of commerce

Chairman, Board of Studies

DEPARTMENT OF COMMERCE



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PROGRAM OUTCOMES

1. **Business and Management Knowledge:** Apply the in depth knowledge acquired in the disciplines of Commerce, Business and Management, E-commerce, finance, accounting, auditing, marketing to solve complex problems in the business world.
2. **Development of Business Solutions:** Identify, formulate and develop solutions in different fields such as Banking, Insurance, and Finance. Core competencies can be gained to impart skills in Accounting, Management and Leadership, Communication and Overall Personality development.
3. Utilize Research Methodology and Project work to infer and interpret data in order to provide valid conclusions in business.
4. **Modern Business tools and Techniques:** explain, select, analyze and apply relevant management techniques, resources, modern business tools, models and practices for holistic development of the learner.
5. **The Manager, the businessman, the entrepreneur and the Society:** Apply contextual and skill-based knowledge to identify the micro and macro factors which affect an organization.
6. **Practical exposures:** identify and equip learners to face the modern day challenges in Commerce and business.
7. **Globalization and Ethics:** Design and apply value based curriculum committed to professional ethics and responsibilities, so as to render global citizens with a human touch.
8. **Life long learning and Employability:** Recognize the need for and engage the learners to acquire proficiency, attain ability in management principles and practices equipping them to compete in competitive exams like C.A, ACCA, CS, CMA, ICWA and other courses making them self-reliant and highly employable.



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PROGRAM SPECIFIC OUTCOMES

1. Demonstrate theoretical cum practical knowledge gained in the study of Financial Management, Financial & Advanced Accounting. Corporate Accounting and Management Accounting while utilizing principles, techniques and methods such as Standard Costing. Budgetary Control and Marginal Costing etc.
2. Capability to analyze and demonstrate learning of tax laws and issues relating to individuals and firms, thereby acquiring practical skills to work as an accountant, tax accountant and a Chartered Accountant.
3. Ability to acquire skills in Auditing & Accounting standards. Business Laws & Banking laws so as to implement them effectively in an organization and pursue advance courses such as CA. CPA, ICWA.

SCHEME OF INSTRUCTION FOR B.COM (International Accounting and Finance) (CBCS) I YEAR (2022-23) OF 2022-25 BATCH (CBCS)					
I SEMESTER			II SEMESTER		
THEORY			THEORY		
1	BE18101	Business English-I	1	BE18201	Business English-II
2	IC19101	Indian Heritage and Culture	2	VE18201	Value Education and Personality Development
3	IF22101	Business and Technology	3	IF22201	Corporate and Business Law
4	IF22102	Financial Accounting-I	4	IF22202	Financial Accounting-II
5	IF22103	Management Accounting I	5	IF22203	Management Accounting II
6	IF22104	Taxation I	6	IF22204	Taxation II
PRACTICALS			PRACTICALS		
7	IF22105	Financial Accounting-I	7	IF22205	Financial Accounting-II
8	IF22106	Management Accounting I	8	IF22206	Management Accounting II
9	IF22107	Taxation I	9	IF22207	Taxation II

II YEAR (2022-23) OF 2021-24 BATCH (CBCS)					
III SEMESTER			IV SEMESTER		
THEORY			THEORY		
1	ES18101	Environmental Studies and Gender Sensitization	1	IF18405	Business Statistics
2	GE22IF2T	Project Management	2	IF18401	Entrepreneurship Development
3	IF18301	Fundamentals of Information Technology	3	BC18006	Corporate Accounting
4	BC18005	Advanced Accounting	4	IF18402	Auditing and Assurance
5	IF18302	Management Accounting Techniques-I	5	IF18403	Management Accounting Techniques-II
6	IF18303	Financial Reporting	6	IF18404	Financial Management
PRACTICALS			PRACTICALS		
7	GE22IF1P	Project Management	7	BC18406	Business Statistics
8	IF18304	Fundamentals of Information Technology			

III YEAR (2022-23) OF 2020-23 BATCH(CBCS)					
V SEMESTER			VI SEMESTER		
THEORY			THEORY		
1	BC18013 IF18501	DSE – 1 A – Marketing Management B – Managerial Economics	1	IF18601	Corporate Reporting
2	BC18015 IF18502	DSE – 2 A – Human Resource Management. B – Banking	2	IF18602	Corporate Governance and Business Ethics
3	IF18503	Advanced Auditing & Assurance.	3	IF18603	International Business
4	IF18504	Performance Management I	4	IF18604	Performance Management II
5	IF19507	Business Analysis.	5	IF18605	E-Commerce
6	IF18506	Research Methodology			
PRACTICALS			PRACTICALS		
			6	IF18606	Web Programming
			7	IF18607	Project



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List of Non CGPA Courses

Sl.No	Course Offered
1	Certificate Course 1
2	Certificate Course 2
3	Bridge Course
4	Add On Course
5	Self Study Course

Loyola Academy Degree & PG College

B.Com International Accounting and Finance (2022-23) of Batch 2021-24 and 2020-2023

(Choice Based Credit System)

Yr	Sem	Course-1	Course-2	Course-3	Course-4	Course-5	Course-6	Hou rs	Credit s		
I	I	English-I (3) (AECC-1)	Indian Heritage and Culture (2) (AECC-2)	Accountant in Business (Core-1) (4)	Financial Accounting – I (5+1) (Core-2)	Cost Accounting I (5+1) (Core 3)	Taxation-I (4+1) (Core 4)	29	23	AECC-2 CORE-4	
I	II	English-II(3) (AECC-3)	Value Education & Personality Development (2) (AECC-4)	Business Mathematics. (6) (GE-1)	Corporate and Business Law (4+1) (Core-5)	Cost Accounting II (4+1) (Core 6)	Taxation-II (4+1) (Core 7)	29	24	AECC=2 GE=1 CORE=3	
II	III	(GE-2)ID (2+1)	Environmental Studies &Gender Sensitization (3) (AECC-5)	Fundamentals of Information Technology (4+1) (SEC - 1)	Advanced Accounting (Core-8) (6)	Management Accounting Techniques -I (6) (Core-9)	Financial Reporting (5) (Core - 10)	30	22	SEC=1 GE=1 AECC=1 CORE=3	
II	IV	Business Statistics (3+1) (SEC-2)	Entrepreneurial Development (3) (SEC-3)	Corporate Accounting (5) (Core-11)	Auditing & Assurance (5)(Core-12)	Management Accounting Techniques -II (5) (Core-13)	Financial Management (6) (Core-14)	29	22	SEC=2 CORE=4	
III	V	Marketing Management/ Managerial Economics (4) (DSE-1)	Human Resource Management/ Banking (4)(DSE-2)	Advanced Auditing & Assurance (6)(Core-15)	Performance Management I (5) (Core-16)	Business Analysis (6) (Core-17)	Research Methodology (4) (SEC-3)	29	24	DSE=2 SEC=1 CORE=3	
III	VI	Corporate Reporting(5) (Core-18)	Corporate Governance and Business Ethics (5) (Core-19)	International Business (4) (SEC-4)	Performance Management II (4) (Core-20)	E-Commerce (4+1) (GE-3)	Project(6)	30	27	SEC=1 GE=1 CORE=3	
		Legend:									
		1. Ability Enhancement Compulsory Course (AECC)					: 05				
		2. Generic Elective (GE)					02				
		3. Generic Elective (GE) [Accounting]					01				
		4. Skill Enhancement Course (SEC)					04				
		5. Core					20				
		6. Discipline-Specific Elective (DSE)					02				
								176	142		



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YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE
B.COM. (INTERNATIONAL ACCOUNTING & FINANCE)
FIRST SEMESTER
ACADEMIC YEAR 2022-2023 OF 2022-2025 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (Hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE18101	Business English-I (AECC-1)	3	3	40	60	100	3
2	I	IC19101	Indian Heritage and Culture (AECC-2)	2	3	40	60	100	2
3	II	IF22101	Business and Technology (Core 1)	5	3	40	60	100	5
4	II	IF22102	Financial Accounting-I (Core-2)	4	3	40	60	100	4
5	II	IF22103	Management Accounting I (Core- 3)	4	3	40	60	100	4
6	II	IF22104	Taxation I (Core- 4)	3	3	40	60	100	3
PRACTICALS									
7	II	IF22105	Financial Accounting-I (Core-1)	2	3	40	60	100	1
8	II	IF22106	Management Accounting -I (Core- 3)	2	3	40	60	100	1
9	II	IF22107	Taxation I (Core- 4)	4	3	40	60	100	2
Total				29	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

* Generic Elective (GE)



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BUSINESS ENGLISH - I

Credits: 3

Subject Code: BE18101

Semester: I

No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to comprehend and apply block style layout of letter writing and other business communication related to it.

Course Outcomes:

CO1. Students will be able to identify elements, forms and style of letters.

CO2. They will be able to create quotations related to inviting, sending and placing orders.

CO3. Students will be able to identify qualities and functions of a Sales Letter.

CO4. Students will be able to use the format of a Sales Letter.

CO5. They will also be able to understand and write the functions, structure and types of Memorandum.

CO6. Students will be able to understand and design a notice, agenda and minutes.

CO7. They will be able to demonstrate the guidelines for answering and making effective telephone calls.

CO8. They will be able to understand and implement Note making.

CO9. Students will use the strategies for reading comprehension and recognize the aspects of efficient training.

CO10. They will also have a better understanding of scanning and proof reading incomprehension.

UNIT-I

9Hrs

Structure and Layout of Letters, Quotations, Orders & Tenders

Elements, forms and style of letters

(3)

Inviting and sending quotations & Tenders

(4)

Placing orders

(2)

UNIT-II

9Hrs

Sales Letters

Qualities and Functions of a Sales letter

(2)

Format of a Sales letter

(3)



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Specimen Sales letter	(4)
UNIT-III	9Hrs
Memorandum, Notices, Agenda and Minutes	
Functions and structure of a memorandum	(1)
Types of memorandum	(1)
Specimen memorandum	(1)
Format of Notice, Agenda and Minutes	(3)
Specimen notices, agenda and minutes	(3)
UNIT-IV	9Hrs
Telephone skills and Note making	
Making effective telephone calls	(1)
General guidelines for answering the telephone	(1)
How to note down telephone messages	(2)
Format of note making	(2)
Specimen note making	(3)
UNIT-V	9Hrs
Reading Comprehension	
Strategies for reading comprehension	(2)
Aspects of efficient reading	(2)
Speed, accuracy skimming, scanning and proof reading	(2)
Factual comprehension	(1)
Specimen comprehension	(2)
ESSENTIAL READING:	
1. Sharma, R.C., and Krishna Mohan. 2010. Business Correspondence and Report writing . New Delhi: Tata McGraw Hill Publishing Company Limited.	
SUGGESTED READING:	
1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. A Course in Communication Skills . New Delhi : Cambridge University Press.	
2. Gruscendorf, Marion. 2007. English for Presentations . U.K: Oxford Publication Oxford,.	
3. Pal, Rajendra., and Sulthan, Korlahalli J.S. 2010. Essentials of Business Communication . New Delhi: Sultan Chand & Sons Publishers.	
4. Rai, Urmila., and Rai, S.M. 2002. Business Communication . Mumbai: Himalaya Publishing House.	



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INDIAN HERITAGE AND CULTURE

Credits: 2

Subject Code: IC19101

Semester: I

No. of lecture hours: 30

Objectives:

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

Outcome: Students will be knowledgeable about Indian customs and traditions and will also be able to attempt competitive exams.

Course Outcomes:

CO1: To understand better about the origin of ancient Indian culture and the contributions of great rulers from both north and south India for Indian culture in ancient days.

CO2: To indicate how Persian culture entered into India and its influence.

CO3: To express how Indian orthodox society turn into modern and western lifestyle in 19th century.

CO4: To point out the various challenges faced by the youth of Indian society, the evils of terrorism and its impact on society.

CO5: To identify and express various gender issues like women rights and LGBT issues

UNIT-I

6Hrs

Introduction – Impact of Geography on Indian Culture

- Meaning of culture – Characteristics of Indian Culture, Caste system
- Indus Valley Civilization and Vedic/Aryan Culture
- Golden Age of Indian Culture– Mauryas and Guptas, Satavahavas, Pallavas, Cholas.

UNIT-II

6Hrs

Medieval India-Influence of Islam on Indian Culture

- Cultural Development under the Delhi Sultanate and Mughals
- Contribution of Sher Shah and Akbar to Indian Administrative System
- Cultural Achievements of Vijayanagara and Kakatiya rulers
- Fine Arts – Sculpture, Painting, Music and Dance

UNIT-III

6Hrs

Indian Religion and Impact of West

- Western Education – Socio Religious Reform Movement



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- Rise of Indian National movement – Mahatma Gandhi – Non-violence and Satyagraha – Eradication of untouchability
- Ishwara Chandra Vidyasagar and Veerasalingam – Emancipation of women and struggle against caste.
- Hinduism – Islam – Christianity – Sikhism – Zoroastrianism – Jainism and Buddhism

UNIT-IV

6Hrs

Children and Youth Issues

- Child Abuse, Child Labour – Effects of Abuse on Children
- Youth Unrest – Important agitations and movements by Youth
- Terrorism – Causes and Consequences
- Alcoholism, Drug Addiction and other deviations

UNIT-V

6Hrs

Women, Gender Related Issues and Rights

- Violence against Women – Transgender issues – LGBT
- Know your Rights – Classification of Rights and Importance
- Changing local and national politics – Making our world a better place

SUGGESTED READING:

1. Jha, Dr K.N. 2006. **Studies in Ancient & Medieval India**. Gurgaon : COSMOS Book Hive Ltd.
2. Mahajan, V.D. 2008. **Ancient India**. New Delhi: S.Chand.
3. Manasseh, Dr P. 2010. **An Overview of Indian Culture**. Hyderabad: Gamaleil Publishers.
4. Malpani, Madanlal & Malpani, Shamsunder. 2014. **Indian Heritage and Culture**. Ludhiana : Kalyani Publishers.
5. Mhaske, Dr R.H. 2012. **Human Rights, Social Justice and Political Challenges**. Kanpur : Chandralok Prakashau.
6. Singh, Gurdip & Ahuja, V.K. 2012. **Human Rights in 21st Century**. New Delhi: Universal Law Publisher.



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BUSINESS AND TECHNOLOGY

Credits: 5
Subject Code: IF22101

Semester: I
No. of lecture hours: 75

Objectives: To introduce knowledge and understanding of the business organization structure and new technologies in accountancy and audit in communicating, reporting. And other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems

Outcome: Students will be knowledgeable about Business Organization Structure and Management Concept, new technologies in accountancy, Communication and Ethics.

Course Outcomes:

CO 1: To make the students understand the structure of business organizations.

CO 2: To explain the accounting, reporting systems and technology: compliance, control and security

CO 3: To point out the importance of Leadership & motivation theories.

CO 4: To explain the importance of communication in Business.

CO 5: To analyze the professional ethics in Accounting & Business.

UNIT-I

15Hrs

Business Organizations and Stakeholders

Business organizations, its stakeholders and external environment (5)

Social, Demographic, Technological, Environmental and Competitive factors (5)

Business organization- Structure, Culture Corporate Governance and Social Responsibility (5)

UNIT-II

15Hrs

Accounting and Reporting Systems, Technology, Compliance and Controls

Accounting and reporting systems-Relationship with other business functions (3)

Law and regulations- Accounting and Auditing (2)

The sources and purpose of internal and external financial information (2)

Financial Systems, Procedures and related IT applications (2)

Internal controls, Authorization, Security and Compliance with in business (2)

Prevention of fraud and fraudulent behavior (2)

The impact of Financial Technology (Fintech) on accounting systems (2)



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15Hrs

UNIT-III

Leadership and Motivation

Leadership, Management and Supervision; Recruitment and Selection	(4)
Individuals and Group behavior in an organization	(4)
Team -formation, development and management	(3)
Motivating individuals and groups, Performance Appraisal and Review	(4)

UNIT-IV

15Hrs

Communication

Personal effectiveness; Consequences of ineffectiveness	(4)
Competence frameworks and personal development	(4)
Conflicts- Sources and techniques for resolution and referral	(4)
Communicating in business.	(3)

UNIT-V

15 Hrs

Ethics

Professional Ethics in accounting and Business	(3)
Fundamental principles	(3)
Role of regulatory and professional bodies in promoting ethical standards	(5)
Corporate code of ethics; Ethical Conflicts and dilemmas.	(4)

SUGGESTED READING:

Accountant in Business, Kaplan Publishing, 2022



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FINANCIAL ACCOUNTING - I

Credits: 4

Subject Code: IF22102

Semester: I

No. of lecture hours: 60

Objectives: To make the students acquire the conceptual knowledge of accounting and equip the students with the knowledge of accounting process and preparation of final accounts

Outcome: Students will be able to prepare financial statements in accordance with Generally Accepted Accounting Principles.

Course Outcomes:

CO1. Describe the regulatory framework of IFRS.

CO2. Understand the various accounting standards and their applications.

CO3. Apply the provisions of accounting standards to various concepts.

CO4. Analyze the financial position of an organization

CO5. Evaluate the profitability position of a company in terms of ratios

UNIT-I

12hrs

Introduction

The context and purpose of financial reporting -The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs -The main elements of financial reports - The regulatory framework -legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- The qualitative characteristics of financial information.

UNIT-II

12hrs

Double-Entry and Accounting Systems

The use of double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals- Recording transactions and events.

UNIT-III

12Hrs

Subsidiary Books

Sales and purchases, Cash, 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)



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UNIT-IV

12Hrs

Depreciation:

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-V

12Hrs

Preparation of financial Statements

Preparation of Trial balance -Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries. (Including problems)

SUGGESTED READING:

1. Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi.
2. Fundamentals of Financial Accounting, Kaplan Publishing, 2022
3. Financial Accounting, Paul S K, New Central Book Agency.



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MANAGEMENT ACCOUNTING-I

Credits: 4
Subject Code: IF22103
hours: 60

Semester: I
No. of lecture

Objective: To develop knowledge and understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context, investment and revenue centres, presenting information.

Outcome: Students will be imparted with the knowledge of various cost concepts relating to Material, Labour and Overheads and able to apply the knowledge to ascertain and control the cost.

Course Outcomes:

Co1: To understand the role of management information in Planning, Controlling and Decision making

Co2: To describe the principles of managing inventories of materials and the procedures for Accounting for inventory

Co3: To describe the principles and practice of costing labour to a business Co4: To describe principles and processes of Overhead Cost Analysis

Co5: To understand the implications of marginal costing in contrast to Absorption Costing for management information

UNIT-I 12Hrs

Management Information

The nature, source and purpose of management information -Accounting for management-Role and purpose – strategic, tactic and operational planning- Attributes of good information- imitations of management information, Sources of data – Sampling techniques-, Cost classification –production and non-production costs- different types of cost behaviour- cost objects, cost units and cost centres- cost, profit turnover.

UNIT-II 12Hrs

Material

Accounting for material- ordering receiving and issue- material inventory account- Value of closing inventory LIFO, FIFO and average methods.

UNIT-III 12Hrs

Labour

Introduction – Control of Labour Costs- Time Keeping & Time Booking- Idle Time- labour turnover- wage payment- Methods of Remuneration- Labour



Incentives Schemes. (Halsey & Rowan plans Taylor's and Merrick Differential
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UNIT-IV

12Hrs

Overheads

Accounting for overheads –overhead absorption rates, Absorption and marginal costing-
concept of contribution

UNIT-V

15Hrs

Job and Contract Costing

Introduction –features of job costing-job cost sheet–meaning of contract costing-features-
contract accounts-Estimation of profit transferred to P & L A/c (including problems)

SUGGESTED READING:

1. Fundamentals of Management Accounting(F2) Kaplan Publishing, 2022
2. Cost Accounting, Kalyani Publishers, Jain & Narang for Unit -5



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TAXATION-I

Credits: 3

Subject Code: IF22104

Semester: I

No. of lecture hours: 45

Objective: The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual.

Outcome: Students will have knowledge on Federal Income taxes on Individuals and to file their returns.

Course Outcomes:

CO1: To Describe the basic terminology of Indian Taxation System.

CO2: To Differentiate the allowances as fully taxable, partly taxable, not taxable, and computation of Income from Salary

CO3: To Explain the valuation of Income from House Property.

CO4: To Apply the provisions relating to Income from Business and Profession

CO5: To Evaluate the computation of Capital Gain LTCG and STCG

UNIT-I

9Hrs

Introduction

Brief history of Income Tax – Legal Frame work – Cannons of Taxation – Finance Bill – Scheme of Income Tax- Meaning of Assesse – Person – Assessment year – Previous year – Income – Gross Total Income – Total Income- Residential Status and Incidence of Tax on individual.

UNIT-II

9Hrs

Income from Salary

Income from Salary – Features of Salary Income – Basic Salary- Allowance - Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service.

UNIT-III

9Hrs

Income from House Property

Introduction – Annual value under different situations (self-occupied – Let out – Partly self-occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) – Problems.

UNIT-IV

9Hrs

Profits and Gains from Business and Profession

Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account- Depreciation u/s 32.



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UNIT-V

9Hrs

Capital Gains

Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

SUGGESTED READING:

1. B. S. Raman: Income Tax
2. B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.



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FINANCIAL ACCOUNTING – I
PRACTICALS

Credits: 1

Subject Code: IF22105

Semester: I

No. of Practical hours: 30

Objective: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Student gain knowledge and the skills of recording financial transactions and preparation of reports using computers.

1) Computer lab work: Computerized accounting: Meaning and features – advantages and disadvantages of computerized accounting: – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers.

2) creating an organization – grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories, units of measurement – stock items – entering of financial transactions

3) Computer lab work: Preparation of sales register, purchase register, journal proper, debit note register, credit note registers and different cash books including interest and discount transactions using computers.

4) Computer lab work: The most common method used to depreciate assets are Straight-line method of Depreciation and Written down value method of Depreciation. Using tally

5) Computer lab work: Preparation of trial balance, trading, profit and loss account and balance sheet using computers.

6) Computer lab work: Rectification of errors using computers.

SUGGESTED READING:

1. Institute of Computer accountants. 2009. Tally 7.2 A Practical hands-on Self Study Approach. Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. Tally.ERP9 in simple steps. Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. Tally 9 - Comprehensive Guide for Tally 9. BPB



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Publications: Delhi

4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. Comdex Tally 9. Dreamtech Press.

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** BPB Publications: Delhi
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Dreamtech Press.



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MANAGEMENT ACCOUNTING-I

PRACTICALS

Credits: 1

Subject Code: IF22106

Semester: I

No. of Practical hours: 30

Objective: To develop the skills of recording Cost transactions and preparation of various costing statements computers.

Outcome: Students gain knowledge and the skills of recording Cost transactions and preparation of various costing statements computers.

- 1) **Computer lab work:** Maintenance of Inventory, Stock Positions, Stock Ledgers etc.using Excel
- 2) **Computer lab work:** Cost classification –production and non-production costs- different types of cost behaviour- cost objects, cost units and cost centres- cost, profit turnover using Excel
- 3) **Computer lab work:** Preparation of Statements relating to job costing-job cost sheet using Excel
- 4) **Computer lab work** Contract costing- contract accounts-Estimation of profit transferred to P & L A/c using Excel



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TAXATION I
PRACTICALS

Credits: 2
Subject Code: IF22107

Semester: I
No. of Practical hours: 60

Objective: To develop the skills of preparing various forms relating to filing of Tax returns

Outcome: Student gain knowledge and the skills of preparing various forms relating to filing of Tax returns

- 1) **Lab work:** Meaning of Tax -Cannons of Taxation-Legal Frame work
- 2) **Lab work:** Preparation and form filing of Form 16
- 3) **Lab work:** Preparation and form filing of ITR 1



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YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (INTERNATIONAL ACCOUNTING & FINANCE)
SECOND SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-2025 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE18201	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	IF22201	Corporate and Business Law (Core-5)	5	3	40	60	100	5
4	II	IF22202	Financial Accounting II (Core- 6)	4	3	40	60	100	4
5	II	IF22203	Management Accounting II (Core- 7)	4	3	40	60	100	4
6	II	IF22204	Taxation II (Core- 8)	3	3	40	60	100	3
PRACTICALS									
7	II	IF22205	Financial Accounting II (Core-6)	2	3	40	60	100	1
8	II	IF22206	Management Accounting II (Core- 7)	2	3	40	60	100	1
9	II	IF22207	Taxation II (Core- 8)	4	3	40	60	100	2
Total				29	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

* Generic Elective (GE)



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BUSINESS ENGLISH - II

Credits: 3
Subject Code: BE18201

Semester: II
No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to synthesize the theoretical knowledge of Business Communication through Report Writing and Letter Writing.

Course Outcomes:

- CO1. Students will be able to identify the elements of Claim and Adjustment letters.
CO2. Students will also be able to draft Claim letters and Adjustment letters.
CO3. They will be able to identify nature and types of credit letters.
CO4. Students will be able to recognize tone and style of Collection letters.
CO5. Students will comprehend the general guidelines to write Application letter and Resumes.
CO6. They will also be able to execute the form and content of an Application letter and Resume.
CO7. Students will also be able to understand characteristics and importance Of Business Reports.
CO8. They will also be able to prepare a good Business report.
CO9. Students will be able to understand the techniques of describing Machines and Mechanisms.
CO10. They will also be able to describe and create good Technical Reports.

UNIT-I

9Hrs

Claim Letters and Adjustment Letters

- Hints for Drafting Claim Letters and Adjustment Letters (2)
Elements of Claim and Adjustment Letters (2)
Specimen Claim and Adjustment Letters (5)

UNIT-II

9Hrs

Credit Letters and Collection Letters

- Nature of a Credit Letter (1)
Types of Credit Letters (2)



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Tone and Style of Collection Letters	(1)
Examples of Credit and Collection Letters	(5)

UNIT-III **9Hrs**

Job Applications Letters and Resume writing

Importance and Functions of an Application Letter	(1)
General Guidelines to write Application Letters and Resumes	(1)
The Form and Content of an Application Letter	(1)
Preparing a Resume	(2)
Specimen Application Letter and Resume	(4)

UNIT-IV **9Hrs**

Report Writing – I (Business Report)

Characteristics of a good Business Report	(1)
Importance of Business Reports	(1)
Types and Functions of Business Reports	(2)
Preparing a Business Report and Specimen	(2)
Specimen Business Reports	(3)

UNIT-V **9Hrs**

Report Writing – II (Technical Reports)

Techniques of Description	(2)
Describing Machines and Mechanisms	(2)
Describing Process	(1)
Sample Descriptions	(2)
Specimen Technical Reports	(2)

ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing**. New Delhi: Tata McGraw Hill Publishing Company Limited.

SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**. New Delhi : Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations**. U.K : Oxford Publication Oxford.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. New Delhi : Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Mumbai: Himalaya Publishing House.



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VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credits: 2

Subject Code: VE18201

Semester: II

No. of lecture hours: 30

Objective: To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.

Outcome: Students will be transformed into conscientious citizens through holistic education and contribute to nation building.

Course Outcomes:

- CO1: Students will be able to differentiate Accepted norms and Counter values and be able to identify the various Dimensions of Human Development.
- CO 2: Students will be able to demonstrate Love and Experience of God and identify the Basic Issues of Life and Happiness as a life goal.
- CO 3: They will be able to understand the importance of Concern for others and critique the various problems that deter the growth of the society.
- CO 4: The students will be able to recognize the traits of a good personality and practice Self-exploration.
- CO 5: Students will be able to interpret the Purpose of Life and Goal Setting and demonstrate Self-management.

UNIT-I

6Hrs

Self-Knowledge and Management

- Exploring Habits, Attitudes, Preferences and Experience.
- Becoming aware of Strengths and Weaknesses, Talents and Problems, Emotion and Ideas.
- Understanding Feelings and Emotions- Primary and Secondary Feelings and Self-regulating Emotions.
- IQ, EQ, SQ, MI
- Managing Changes, Confusion and Uncertainty
- Schooling the Mind.

UNIT-II

6Hrs

Personal Competence and Maturity

- Art of Listening and Receptive Skills.
- Leadership, Giving and Receiving Constructive Criticism.
- Helping to maximize one's Potentials.
- Enhancing one's Self-image, Self-esteem and Self-confidence.
- Recognizing the gradual growth in different dimension in one's personality such as:
 - a) Physical



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- b) Intellectual
- c) Emotional
- d) Moral
- e) Social and
- f) Spiritual

UNIT-III

6Hrs

Problem Solving and Decision Making Skills

- Winning friends and influencing others.
- Situating self in Family, Friends and Groups.
- Decision making Processes.
- Lateral thinking and Problem solving Strategies.
- Gain familiarity with concepts such as Performance indicators and Bench marking.

UNIT-IV

6Hrs

Critical Thinking

- Affective Strategies
- Cognitive Strategies
- Forming Opinion
- Taking Stand
- Suggesting Alternative
- Reflective Skills

UNIT-V

6Hrs

Life Coping Strategies

- Crisis Intervention.
- Coping with Success and Failure
- Time, Task and Resources management.
- Anger / Stress and Conflict management.
- Team Management (Group Dynamics)

ESSENTIAL READING:

Human values – Development Programme In Harmony –AIACHE



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CORPORATE AND BUSINESS LAW

Credits: 5

Subject Code: IF22201

Semester: II

No. of lecture hours: 75

Objectives:

- To enable the students learn the basics of Business and Corporate Law and apply them in real life situation
- To familiarize the students with adequate knowledge in Case laws

Outcome: Students will gain knowledge in Indian contract Act ,sale of goods Act, intellectual property rights, and consumer protection Act.

Course Outcomes:

CO1. Demonstrate an understanding of the legal environment of the business.

CO2. Explains legality of object and consideration, discharge of a contract and remedies available.

CO3. Identify the recognition of transactions involving the sales of goods act.

CO4. Dramatize the application of consumer protection act.

CO5. To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

UNIT-I

15Hrs

INTRODUCTION TO LAW OF CONTRACT

(a) Agreement and Contract: Definition of Agreement and Contract- Essentials of a Valid Contract – Classification of Contracts.

(b) Offer and Acceptance: Definition and Essentials of a Valid Offer-Definition and Essentials of a Valid Acceptance - Communication and Revocation of Offer and Acceptance.

UNIT II

15Hrs

CONSIDERATION AND FREE CONSENT

(a) Consideration: Definition- Essentials of a Valid Consideration- Doctrine of ‘Stranger to Contract’ and ‘No consideration- No contract’- Capacity to Contract - Rules regarding Minor Agreements.

(b) Consent: Meaning of Free Consent -Flaw in Consent:- Coercion-Undue influence- Fraud- Misrepresentation -Mistake.

UNIT-III

15Hrs

LEGALITY OF OBJECT

(a) Unlawful Object: Circumstances when object or consideration of an agreement is Unlawful- Agreements Opposed to Public Policy.



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Agreements expressly declared to be Void- Meaning and Essentials of a Wagering Agreement-Definition and Rules of Contingent Contracts-Differences between Wagering Agreement and Contingent Contract

UNIT-IV

15Hrs

COMPANY MANAGEMENT

- (a) Doctrine of Ultra Vires and its Effects - Doctrine of Constructive Notice-Doctrine of Indoor Management and its Exceptions.
- (b) Directors: Definition-Qualifications-Disqualifications- Appointment- Removal-Powers-Duties and Legal Position of Directors.

UNIT-V

15Hrs

COMPANY MEETINGS AND WINDING UP OF COMPANIES

- (a) Introduction- Kinds of Company Meetings:-Annual General Meeting, Extra Ordinary General Meeting- Requisites of a Valid Meeting - Meaning and Types of Resolutions:- Ordinary Resolution, Special Resolution, Resolution requiring special notice and Resolution by Postal Ballot
- (b) Meaning - Various Modes of Winding up: Compulsory Winding Up-Members and Creditors Voluntary Winding up-Powers and Duties of Official Liquidator

ESSENTIAL READING:

Business Law: S.N Maheshwari & S.K Maheshwari - - 6th Editon New Delhi: Himalaya Publishers.

SUGGESTED READINGS

1. Business Law: N.D.Kapoor-Sultan Chand Publishers-Reprint 2020
2. Business Law: K.C Garg, V.K Sareen, Mukesh Sharma, R.C Chawla Reprint 2020: Ludhiana : Kalyani Publishers.
3. Business Law: Tejpal Seth-1st Edition 2012, New Delhi: Pearson Publishers.
4. Business Law including Company Law: S.S Gulshan & G.K.Kapoor-NewAge - 16th Revised Edition 2020 Delhi : International Publishers.



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FINANCIAL ACCOUNTING - II

Credits: 4

Subject Code: IF22202

Semester: II

No. of lecture hours: 60

Objective:

□ To make the students acquire the conceptual knowledge of accounting and equip the students with the knowledge of accounting process and preparation of cash flows

Outcome: Students will be able to prepare financial statements in accordance with Generally Accepted Accounting Principles.

Course Outcomes:

CO1. Describe the accounts from incomplete records.

CO2. Understand the various accounting standards and their applications.

CO3. understand the bank reconciliation statement.

CO4. Understand the preparation of Cash flows

CO5. Evaluate the profitability position of a company in terms of ratios

UNIT-I

12hrs

ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-II

12hrs

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-III

12hrs

Bank Reconciliation Statement

Bank reconciliation statement – need – reasons for difference between cash book and passbook balances

Simple problems on favorable balance

Simple problems on overdraft balances

Ascertainment of correct cash book balance

UNIT-IV

12hrs

Statements of cash flows

Cash Flow Analysis: Meaning – Importance of Cash Flow Statement –Classification of Cash Flow Statement - Differences between Funds Flow and Cash Flow



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Statements – Procedure for preparation of Cash Flow Statement (including problems)

UNIT–V

12hrs

RATIO ANALYSIS:

Meaning – Objectives of Ratio Analysis– Classification/ Categories of Ratio Analysis – Advantages and Limitations Ratio Analysis – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios. (including problems)

SUGGESTED READINGS

1. Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi.
2. Fundamentals of Financial Accounting, Kaplan Publishing, 2022
3. Financial Statement Analysis Sahitya Bhawan Publishers, Agra Dr. S.P. Gupta, Dr. K.L. Gupta
4. Financial Accounting, Paul S K, New Central Book Agency.



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MANAGEMENT ACCOUNTING-II

Credits: 4

Subject Code: IF22203

Semester: II

No. of lecture hours: 60

Objective: To develop knowledge and understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context, investment and revenue centers, presenting information.

Outcome: Students will be imparted with the knowledge of various Cost Accounting Concepts and support the management in effectively controlling Investment and Revenue centres by providing the Information.

Course Outcomes:

Co 1: To Apply the operation of process costing methods

Co2: To prepare budgets for an organization and apply the statistical techniques in cost and management accounting

Co3: To identify the methods for assessing the viability of capital investments

Co4: To produce operating statements using basic standards and variances

Co5: To understand the scope of performance measurement and performance indicators

UNIT-I

12Hrs

Process costing

Introduction – features of process costing- job costing Vs process costing- process losses – process accounts (excluding inter process accounts) (including problems) -Service/operation costing

UNIT-II

12Hrs

Budgeting

Nature and purpose of budgeting - - Budget preparation -Functional Budgets-cash Budgets-Flexible Budgets-Budgetary control and reporting - Behavioral aspect of budgeting. (Including problems)

UNIT-III

12Hrs

Capital Budgeting

Capital Investment- Time value of Money- Discounting-Capital Investment Appraisal Methods: NPV, IRR and Payback methods (including problems)



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UNIT-IV

Standard Costing

12Hrs

Standard costing system - Variance calculations and analysis: Sales price and volume variance- Materials total, price, and usage variance- Labour total, rate, and efficiency variance- Variable overhead Variances- total expenditure and efficiency variances (only simple problems)

UNIT-V

Performance Measurement

12Hrs

Performance measurement overview - Performance measurement application - Cost reductions and value enhancement Profitability and quality of service: Cost control, cost reduction and value analysis - Monitoring performance and reporting: non-financial performance, short term and long-term performance- Role of bench marking.(only theory)

SUGGESTED READING:

Fundamentals of Management Accounting F2, Kaplan Publishing,2022.



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TAXATION-II

Credits: 3

Subject Code: IF22204

Semester: II

No. of lecture hours: 45

Objective: The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual.

Outcome: Students will have knowledge on Federal Income taxes on Individuals and to file their returns.

Course Outcomes:

CO1: To Describe the basic concept of Income from Securities and Income from other sources

CO2: To Differentiate the provisions relating to Set Off and Carry Forward of Losses

CO3: To Explain the procedures of Deductions and Gross Total Income and Tax Liability

CO4: To Apply operations of Assessing officer, Assessment and types of Assessments and Filing of Returns

CO5: To Evaluate the computation of GST on goods and services

UNIT-I

9 Hrs

Income from Other Sources

General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

UNIT-II

9 Hrs

Carry forward and set off of losses

Set-off and carry forward of losses- (intra head and inter head)-Outside head-carry Forward of losses including problems.

UNIT-III

9 Hrs

Deductions from Gross Total Income & Tax Liability of Individuals

(Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes- Computation of total taxable income and tax liability of an individual.

UNIT-IV:

Income Tax authorities

9 Hrs

Income tax officer and powers and functions; CBDT – powers and functions; Commissioner of Income Tax – powers and functions; Types of assessment and rectification of mistakes; Recovery of tax and refunds.



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UNIT-V

9 Hrs

Introduction To Goods And Services Tax (Gst)

Objectives and basic scheme of GST -Meaning – Salient features of GST - Subsuming of taxes – Benefits of implementing GST - Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

Gst Acts: CGST Act, SGST Act (Telangana State), IGST Act

Salient features of CGST Act, SGST Act (Telangana State),IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply Supplier, Goods, Input service distributor, Job work, Manufacture Input tax,Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

SUGGESTED READING:

1. B. S. Raman: Income Tax
2. B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
5. Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
6. Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.



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FINANCIAL ACCOUNTING – II
PRACTICALS

Credits: 1

Subject Code: IF22205

Semester: II

No. of Practical hours: 30

Objective: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Student gain knowledge and the skills of recording financial transactions and preparation of reports using computers.

- 1) Computer lab work: single entry mode and double entry system recording using tally
- 2) Computer lab work: Rectification of errors using computers.
- 3) Computer lab work: Preparation of bank reconciliation statement using computers.
Accounting packages: Tally
- 4) Computer lab work: preparation of Cash Flow Statements using tally
- 5) Computer lab work: Computation of various ratios using tally

SUGGESTED READING:

1. Institute of Computer accountants. 2009. Tally 7.2 A Practical hands-on Self Study Approach. Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. Tally.ERP9 in simple steps. Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. Tally 9 - Comprehensive Guide for Tally 9. BPB Publications: Delhi
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. Comdex Tally 9. Dreamtech Press.



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MANAGEMENT ACCOUNTING-II

PRACTICALS

Credits: 1

Subject Code: IF22206

Semester: II

No. of Practical hours: 30

Objective: To develop the skills of recording Cost transactions and preparation of various costing statements computers.

Outcome: Students gain knowledge of recording Cost transactions and preparation of various costing statements computers.

- 1) **Computer lab work:** Maintenance of various process accounts using Excel.
- 2) **Computer lab work:** Preparation of various Budgets essential for managerial decisions using Excel.
- 3) **Computer lab work :**Recording and maintain various standard costing techniques for the Material,Labour and Overheads using Excel.



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TAXATION II

PRACTICALS

Credits: 2

Subject Code: IF22207

Semester: II

No. of Practical hours: 60

Objectives: To develop the skills of preparing various forms relating to filing of Tax returns

Outcome: Students gain knowledge of preparing various forms relating to filing of Tax returns

- 1) **Lab work:** Preparation and form filing of ITR 1
- 2) **Lab work:** Preparation and form filing of ITR 2
- 3) **Lab work:** Preparation and form filing of ITNS form
- 4) **Lab work:** Computation of Total Income and Tax Liability
- 5) **Lab work:** Understanding the various Income Tax Authorities



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YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECT
DEPARTMENT OF COMMERCE - B.COM INTERNATIONAL ACCOUNTING AND FINANCE
THIRD SEMESTER
ACADEMIC YEAR 2023-24 OF 2022-25 BATCHES (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (Hrs.)	Marks			Credits
						Internal	External	Total	
1	II	GE22IF2T	Project Management	2	3	40	60	100	2
2	II	SEC22306	Principles of Management	1	2	40	60	100	1
3	II	IF22302	Performance Management-I	5	3	40	60	100	5
4	II	BC22012	Advanced Accounting (Core-10)	5	3	40	60	100	5
5	II	IF22303	Audit and Assurance (Core-11)	5	3	40	60	100	5
6	II	IF22304	Financial Reporting (Core - 12)	5	3	40	60	100	5
PRACTICALS									
7	II	GE22IF1P	Project Management	2	3	40	60	100	1
8	II		Principles of Management	2	3	40	60	100	1
Total				28+1T*	-	280	420	700	25

* Tutorial Hours

* Skill Enhancement Course (SEC)

* Generic Elective (GE)



GENERIC ELECTIVES (2022-23) UG COURSES

S. No	Name of the Department	GE Course
1	B.Sc. Chemical Technology	Solar Processing Technologies
2	B.Sc. Agricultural Science and Rural Development	Principles of Organic farming
3	B.Sc. Computer Science and Engineering	PC Operating Systems
4	B.Com Honors	Taxation
5	B.Sc. Electronics and Communication Technology	Repair and Maintenance of Home Appliances
6	B.Sc. Computer Systems and Engineering	PC Hardware and Software Installation
7	B. Com Marketing	Marketing Management
8	B.Sc. Biotechnology, Genetics and Chemistry	Medical Lab Technology
9	B. Com Business Studies	Banking
10	B.A Mass Communication	Photography Film Appreciation
11	B.Sc. Food Technology and Management	Food Processing and Quality Control
12	B A Psychology, English Literature & Journalism	Communication Skills Career Skills Psychology for Living
13	B.Sc. Mathematics, Statistics & Computer Science	Quantitative Aptitude Data Analysis
14	B.Sc. Multimedia and Animation	Creative Arts
15	B. Com Computers	Accounting
16	Bachelor of Business Administration	Principles of Management
17	B. Com International Accounting and Finance	Project Management
18	B.Sc. Computer Data Science & Data Analytics Eng.	Python programming
19	B. Com Strategic Finance	Goods and Services Tax
20	B. Com Business Process Management	Financial Markets
21	B.Sc. Food Science, Nutrition and Dietetics	Principles of Food Science, Nutrition and Dietetics
22	B.Sc. Computer Science & Cognitive Systems	Introduction to Worksheet
23	B. Com Business Analytics	Principles of Insurance
24	B. Com International Accounting and Finance	Project Management
25	B.Sc. Computer Science and Artificial Intelligence	LISP Programming
26	B.Sc. Computer Science and Cyber Security	Principles of Information Security



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PROJECT MANAGEMENT

(GE Inter-Departmental/Inter-Disciplinary)

Credits: 2

Subject Code: G22IF2T

Semester: III

No. of lecture hours: 30

Objective: To lay an important foundation to students in managing projects with a special focus on every phase such as project planning. Execution, monitoring and evaluation

Outcome: Students will be able to understand

- a) Importance of project management
- b) Project Planning, Execution, and Implementation
- c) Significance of Teams in projects
- d) Project Evaluation techniques

Unit – 1: Project Management

(6 hours)

Meaning -Project, Program and Plan
Project Management
Functions of Project Management
Project Classification
Project Constraints
Project Development Life Cycle
Phases in Project Life Cycle

Unit - 2: Project Feasibility

(6 hours)

Project Feasibility Analysis
Scope of Feasibility Analysis
Sources of Information for Feasibility Analysis
Project Feasibility Analysis Process
Project Benefits
Project Costs and Project Appraisals

UNIT-3: Risk Management

(6 hours)

Meaning of Risk Management and Risk Categorization
Risk Management Process
Risk Assessment
Risk Assessment Tools
Risk Analysis
Risk Control



UNIT-4: Project Closure & Termination

(6 hours)

Introduction

Project Closure Process

Project Closure Activities

Degree Closure of a Project

Project Closure Report

Project Termination

UNIT-5: Project Evaluation

(6hours)

Meaning - Objectives of Project Evaluation

Evaluation Framework

Methodology of Project Evaluation

Phases of Project Evaluation

Project Appraisal vs. Project Evaluation

SUGGESTED READINGS:

Project Management -Prasanna Chandra Tata Mc Graw Hill 2008

Project Management -R. Panneerselvam, P. Senthil Kumar PHI,



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Principles of Management

Credits:2

Subject Code: SEC22306

Semester: III

No. of lecture hours: 30

COURSE OBJECTIVES:

1. To enable the students to study the evolution of management.
2. To study the functions and principles of management.
3. To learn the application of the principles in an organization
4. To study the system and process of effective controlling in the organization.

COURSE OUTCOMES:

1. Students will be able to have clear understanding of managerial functions.
2. Understand planning process in the organization
3. Learn the principles of Organizing
4. Understand the concept and process of Coordination & Control
5. Demonstrate the ability to directing, leadership effectively

UNIT-I

6 Hrs

Introduction

- Management – meaning and definition, Nature of Management (1)
Importance of management Principles & Functions of Management (2)
Scientific management-Meaning, principles, Objectives (1)
Criticisms (2)

UNIT-II

6 Hrs

Planning & Organizing

- Planning – definition – features, Importance (2)
Steps in planning, Types of plans, Limitations of planning (2)
Organizing – authority, Sources of authority (1)
Delegation of authority - (1)

UNIT-III

6 Hrs

Coordination & Control

- Coordination- Meaning, need and Principles (2)
Control – definition, Techniques (2)
Process – steps of control (1)
Requisites of good control system (1)

UNIT-IV

6 Hrs

Direction & Motivation

- Direction – meaning and importance, Principles of directing (2)
Motivation - Theories of motivation – Maslow- Mc Clelland & Herzberg (3)



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Importance of motivation and motivational techniques (1)

UNIT-V

6 Hrs

Leadership

Leadership – meaning – importance - Styles (1)

Theories of Leadership-Trait theory, Behavioral theory, (2)

Situational theory (1)

Morale – concept and Measurement of morale (1)

morale & productivity, Building high moral (1)

SUGGESTED READING:

1. Prasad, L.M. 2001. **Principles and Practice of Management**. 6th edition. New Delhi: Kalyani Publishers.
2. Gupta R.S., Sharma B.D. and Bhalla N.S. 2012. **Principles and Practice of Management**. 8th revised and enlarged edition. New Delhi: Kalyani Publishers.
3. Sharma R.K. and Gupta Shashi K. 2012. **Business Organization and Management**. 3rd revised edition. New Delhi: Kalyani Publishers.
4. Koontz D'Donnel and Weilrich. **Essentials of Management**. 9th Edition. New Delhi: Tata McGraw Hill.



Principles of Insurance

Credits:2
Subject Code: SEC22307

Semester: III
No. of lecture hours: 30

Objectives:

1. To make Students to learn about Risk and how to manage risk.
2. To enable the students to know about the concept of Insurance
3. To Study about the operations of Insurance
4. To Understand the Insurance Contracts
5. To study the about different types of insurance products

Course Outcomes:

1. To have clear understanding of Risks
2. To Understand the concept of Insurance and its importance
3. To Learn the operations of Insurance
4. To Understand the Insurance Contracts
5. To Know the different Insurance Products

UNIT I:

6 Hours

RISK MANAGEMENT

- Risk Management – Meaning, Concept 1
Types of Risks 1
Actual and Consequential Losses 1
Management of Risks 1
Risk of Dying Early - Risk of Living too Long 2

UNIT II:

6 Hours

INSURANCE

- Introduction-Meaning, Concept
1
Different Classes of Insurance - Importance of Insurance 1
Management of Risk by Individuals and Insurers 1
Fixing of Premiums – Reinsurance 1
Role of Insurance in Economic Development and Social Security 2

UNIT III:

6 Hours

INSURANCE OPERATIONS

- Constituents of Insurance Market - Operations of Insurance Companies 2
Operations of Intermediaries - Specialist Insurance Companies 2
Role of Regulators - Common and specific terms in Life and Non-Life Insurance 2



UNIT IV:

INSURANCE CONTRACT:

6 Hours

Insurance Contract Terms, Principles of Insurance
Principle of Insurable Interest, Principle of Indemnity

1
2

Principle of Subrogation, Principle of Contribution
Relevant Information Disclosure
Principle of utmost Good Faith, Relevance of Proximate Cause

1
1
1

UNIT V:

INSURANCE PRODUCTS

6 Hours

Life Insurance Products: 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, Hospitalization

1
1
1
1
1
1

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition)
2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing,
3. Principles of Insurance: A Publication of the Insurance Institute of India
4. Principles of Insurance: Telugu Academy, Hyderabad
5. Guide to Risk Management: SagarSanyal
6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP
7. Insurance and Risk Management : P.K. Gupta
8. Insurance Theory and Practice : Tripathi PHI
9. Principles of Insurance Management: Neelam C Gulati, Excel Books
10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio

Suggested Websites: 1) www.irda.gov.in 2) www.polocyholder.gov.in 3) www.irdaindia.org.in



ADVANCED ACCOUNTING

Credits : 5
Course Code: BC22012

Semester III
No. of lecture hours: 75

Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Outcome: Students will gain comprehensive accounting knowledge related to special business activities and transactions relating to issue of shares and debentures in companies.

Course Outcomes:

- CO1. States various methods for preparing branch accounts.
CO2. Describes the allocation and interdepartmental transfer of expenses.
CO3. Analyses the financial position of non-trading concerns.
CO4. Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.
CO5. Explains about sources of funds through issue of debentures and various methods of redemption.

UNIT-I

15Hrs

Branch Accounts

- Introduction to branch accounts-features, types of branches 1
- Dependent branches- Features 1
- Books of accounts- Methods of accounting of dependent branches 1
- Debtors' system –Invoicing goods at cost-Invoice Price Method. (Problems) 6
- Stock and debtor system-Goods Charged to Branch at Cost price and at Selling Price. (Problems) 7

UNIT-II

15Hrs

Departmental Accounts

- Need- Features- Basis for allocation of expenses-Distinction between
- Departmental and Branch Accounts (theory) 4
- Departmental Accounts –Treatment of inter-departmental transfer at cost or Selling price 4



- Treatment of expenses that cannot be allocated- Preparation of departmental Profit and loss account. (problems) 7

UNIT-III **15Hrs**
Accounting of Non-Profit Organizations

- Nonprofit entities- Introduction 1
- Receipts and Payments Account- Meaning- Features- Proforma 1
- Income & Expenditure Account- Meaning- Features- Proforma 1
- Differences between Receipts & Payments Account and Income & Expenditure Account 1
- Problems in preparation of Income & Expenditure Account and Balance Sheet 6
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only) 5

UNIT-IV **15Hrs**
Company Accounts

- Issue of shares at par and premium 1
- Forfeiture and reissue of shares 2
- Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems) 6
- Issue of bonus shares 1
- Provisions of company's Act and SEBI guidelines – accounting treatment for issue of bonus shares 4
- Rights issue 1

UNIT-V **15Hrs**
Issue and Redemption of Debentures

- Introduction to Debentures-Features and Kinds of Debenture) 2
- Accounting treatment for issues and redemption of debentures 2
- Sinking fund method- Accounting Treatment-(Simple Problems) (Excluding ex-interest and cumulative interest problems) 10
- underwriting of shares (Theory only) 1

SUGGESTED READING:

- Jain, S.P & Narang, K.L. 2011. **Financial Accounting (Advanced Accounting)**. 11th revised edition. New Delhi: Kalyani Publishers.



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- Mukherjee, A and Haneef, M. **Modern Accountancy– Volume I.** 2nd edition. New Delhi: Tata McGraw Hill Publication.
- Mukherjee, A. and Haneef, M. 2010. **Modern Accountancy– Volume II.** 2nd edition 12th reprint. New Delhi: Tata McGraw Hill Publication.
- Jain, S.P. and Narang, K.L. 2012. **Corporate Accounting.** 11th edition. New Delhi: Kalyani Publishers



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Performance Management-I

Credits: 5

Subject code: IF22302

Semester: III

No of lecture hours: 75

Objective: To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Outcome: Students will be imparted with knowledge of various management techniques and prepare the financial statement to present Qualitative and Quantitative information about the performance of Business Organization for effective Decision making and controlling.

Course Outcomes:

CO1: Understand the modern management accounting techniques.

CO2: Application of specialist cost techniques in management accounting.

CO3: Understanding emerging decision-making techniques of management accounting.

CO4: Application of emerging decision-making techniques in management accounting.

CO5: To implement the budgetary control strategies in management accounting

UNIT- I	15Hrs
INFORMATION, TECHNOLOGIES, AND SYSTEMS FOR ORGANIZATIONAL PERFORMANCE	
Sources of management information, The role of Information systems	5
Systems architecture and data flows, Direct data capture, management reports	5
Security of confidential information	5
UNIT- II	15Hrs
SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES	
Throughput Accounting Background, Criticisms, Interpretation, Improving TPAR	3
Throughput accounting in public sector, TPAR Problems	3
Environmental management accounting: Concern and importance	3
EM and effects on financial performance EMA advantages and limitations	3
Identifying and accounting for environmental costs	3
UNIT-III	15Hrs
SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES	
Activity Based Costing: Reasons for development of ABC,	
Comparing ABC with traditional methods	3
Advantages & Disadvantages of ABC, ABC in public sector	2
ABC problems, target costing: Steps used in deriving target cost,	
Closing the target cost gap, Types of value	4
Difficulties of using target costing in service industries	



life cycle costing: Product life cycle,	3
Customer life cycle costing, Life cycle costing in service industry	3
UNIT– IV	15Hrs
DECISION-MAKING TECHNIQUES	
Break even Analysis, Single product Break even analysis	3
Break even chart- contribution, Profit volume chart	3
Multi product break even analysis problems	3
Target profit for multiple products, margin of safety	4
Limitations of breakeven chart	2
UNIT– V	
PRICING STRATEGIES& DECISIONS	15Hrs
shadow prices Dual Prices, Implications, pricing decisions	4
Approaches, Demand based approaches	3
Algebraic approach, optimum price of a product, Tabular approach	4
Total cost function, different pricing strategies, price elasticity of demand	4
SUGGESTED READING:	
Performance Management, Kaplan Publishing,2022	
SUGGESTED READING:	
Performance Management-Kaplan Publishing-2022	



AUDIT AND ASSURANCE

Credits: 5

Subject code: IF22303

Semester: III

No of lecture hours: 75

Objective: To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Outcome: Students will be knowledgeable to carry out the powers of Audit and Assurance in context to the Professional regulatory framework.

Course Outcomes:

CO1: To Explain the Audit and Assurance

CO2: To Organize the Audit planning and Control

CO3: To Interpret the Performance Analysis

CO4: To Identify the evidence

CO5: To Describe Review and Reporting

UNIT-I:

15Hrs

Audit framework and regulation

The concept of audit and other assurance engagements

2

External audits -Corporate governance

3

Professional ethics and ACCA's Code of Ethics and Conduct

2

Internal audit and governance

2

Differences between external audit and internal audit

1

The scope of the internal audit function,

Outsourcing and internal audit assignments.

5

UNIT- II

15Hrs

Planning and Risk Assessment

Obtaining and accepting audit engagements

3

Objective and general principles

3

Assessing audit risks

3

Understanding the entity and its environment

2

Fraud, laws and regulations - Audit planning and documentation.

4

UNIT- III

15Hrs

Internal Control

Internal control systems – Components

2

The use and evaluation of internal control systems by auditors

3

Limitations in internal control, Tests of control

3



Genera IT controls and applications control control objectives	2
, procedures and activities, Communication on internal control	5

UNIT– IV **15Hrs**

Audit Evidence

Financial statement assertions and audit evidence	3
Quality and quantity of audit evidence	3
Relevance and reliability of audit evidence, Audit procedures	3
Audit sampling and other means of testing -The audit of specific items	2
Automated tools and techniques	2
The work of others - Not-f or-profit organization	2

UNIT– V **15Hrs**

Review and Reporting

Subsequent events –Purpose, responsibilities, procedures, Going concern	5
Significance, importance and needs	3
Written representations - Audit finalization and the final review	4
Audit reports- basic elements- unmodified audit opinions.	3

SUGGESTED READING:

Audit and Assurance, Kaplan Publishing, 2022



FINANCIAL REPORTING

Credits: 5
Subject code: IF22304

Semester: III
No of lecture hours: 75

Objectives:

- The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with IFRS.
- To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Outcome: Students will be imparted with the knowledge of making presentation of Financial Statement by applying various Accounting Standards in accordance with IFRS and analyze and Interpretation.

Course Outcomes:

- CO1: To Organize the International Financial Reporting Standards
CO2: To Classify accounting for transactions
CO3: To Analyze the interpretation of financial statements
CO4: To Prepare financial statements
CO5: To Prepare consolidated financial statements

UNIT-I

15Hrs

International Financial Reporting Standards

Meaning of IFRS - relevance of IFRS to India	3
Merits and limitations of IFR	4
Process of setting IFRS	4
Practical challenges in implementing IFRS.	4

UNIT-II

15Hrs

Accounting for Transactions

Accounting for transactions in financial statements	3
Tangible non-current assets - Intangible assets	4
Impairment of assets - Financial instruments	4
Leasing - Provisions and events after the reporting period.	4

UNIT-III

15Hrs

Analysis and Interpretation of Financial Statements

Analyzing and interpreting financial statements	2
Limitations of financial statements	3
Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs	4



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Limitations of interpretation techniques	4
Specialized, not-for-profit, and public sector entities.	2
UNIT-IV	15Hrs
Financial Statements	
Preparation of financial statements	2
Preparation of single entity financial statements	3
Statement of Financial position	3
Statement of profit and loss account and other comprehensive income	2
statement of changes in equity	3
Statement of Cash flows.	2
UNIT-V	15Hrs
Consolidated Financial Statements	
Preparation of consolidated financial statements:	5
Consolidated statement of financial position	5
Consolidated statement profit & loss account & other comprehensive income	5

SUGGESTED READING:

Financial Reporting- Kaplan Publishing-2022



PROJECT MANAGEMENT

PRACTICALS

(GE Inter-Departmental/Inter-Disciplinary)

Credits: 1

Subject Code: GE22IF1P

Semester: II

No. of Practical hours: 30

Objective: To enable the students to learn the basics of Project Management and apply them in real life situation.

Outcome: Students will be able to understand, how to deal with the Project Constraints and how to review the PPR,PIR, BRV and LLR

Lab work: Case Studies related to Project Constraints

Lab work: Case studies related to Post Project Review (PPR)

Lab work: Case studies related to Post Implementation Review (PIR)

Lab work: Case studies related to Benefits Realisation Review (BRV)

Lab work: Case studies related to Lessons Learnt Review (LLR)



PRINCIPLES OF MANAGEMENT

PRACTICALS

Credits: 1
Subject Code: SEC22307

Semester: III
No. of Practical hours: 30

OBJECTIVES:

To provide strong foundation for commercial applications to develop logical aptitude for competitive exams and to pursue higher education

Outcome: Students will gain knowledge in practical aspects of management of business

1. Preparation of Organizational structures of different organizations 6
2. Preparation of report on functions of employees at different positions in organizations 6
3. Preparation of report on leadership skills observed in companies 6
4. Preparation of report on different communication techniques adopted in companies 6
5. Preparation of report on popular motivation techniques used by corporate 6



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECT
DEPARTMENT OF COMMERCE - B.COM INTERNATIONAL ACCOUNTING AND FINANCE
FOURTH SEMESTER
ACADEMIC YEAR 2023-24 OF 2022-25 BATCHES (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (Hrs.)	Marks			Credits
						Internal	External	Total	
1	I	ES18201	Environmental Science and Gender Sensitization (AECC3)	3	3	40	60	100	3
2	I	SEC22406	Excel Foundation	1	2	40	60	100	1
3	II	IF22402	Performance Management-II (Core-13)	5	3	40	60	100	5
4	II	BC22015	Corporate Accounting (Core-14)	5	3	40	60	100	5
5	II	IF22403	Financial Management (Core-15)	5	3	40	60	100	5
6	II	IF22404	Business Statistics (Core-16)	4	3	40	60	100	4
PRACTICALS									
7	II	SEC22407	Excel Foundation	2	3	40	60	100	1
8	II	IF22405	Business Statistics	2	3	40	60	400	1
Total				27+3T*	-	240	360	600	25

Ability Enhancement Compulsory Course (AECC), Skill Enhancement Course (SEC),*Tutorial Hours(T)



ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

Credits: 3

Subject Code: ES18201

Semester: IV

No. of lecture hours: 45

Objectives:

- To understand the importance of ecological balance for Sustainable Development
- To understand the impacts of developmental activities and mitigation measures
- To understand the environmental policies and regulations.
- To develop students' sensibility with regard to issues of gender in contemporary India
- To provide a perspective on the socialization of men and women
- To expose the students to debate on the politics and economic works and on gender violence

Outcome:

- Students will gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment.
- Students will be sensitized towards gender issues in the society and the laws enforced for their protection.

Course Outcomes:

CO1: Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity

CO2: Understand the pollution problems and apply the environmental science knowledge on solid waste management, disaster management

CO3: Apply the environmental science knowledge to improve the resources

Evaluate and understand the sustainable environmental conditions and control methods

CO4: Identify the interactions and intersections of identities (e.g., gender, race, ethnicity, class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems

CO5: Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislation

UNIT- I

NATURAL RESOURCES, ECOSYSTEMS, & BIODIVERSITY

9hrs

- Definition, Scope and importance of environmental studies. Need for public awareness.
- Renewable & Non-Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bio-energy).
- Definition of Ecosystem, Structure and functions—food chains, food webs, ecological pyramids, producers, consumers and decomposers.
- Energy flow and example ecosystems--- Forest, Desert, Aquatic ecosystems.



- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India- mega diversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).

UNIT-II

ENVIRONMENTAL POLLUTION

9hrs

- Definition of Environmental pollution
- Brief account of causes, effects, prevention and control measures of
 - (a) Air pollution
 - (b) Water Pollution
 - (c) Soil pollution
 - (d) Noise pollution
 - (e) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes
- Disaster Management: floods, Earthquakes, and Cyclones.

UNIT-III

Social Issues and Environment

9hrs

- Rainwater Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.
- Global Warming, Ozone depletion, and Acid rains
- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wildlife Act.
- Environmental & Human Health----- HIV/AIDS
- Welfare Programs ----Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

UNIT-IV

Gender Studies

9hrs

- Why should we study gender issues?
- Socialization- Making women and making men
- Being together as equals-Through the lens of gender
- Missing women: Gender selection and its consequences
- Health issues of Women



UNIT-V

Gender & Labour -Gender Violence & Law

9hrs

- Housework: The invisible labour- my mother doesn't work "share the load"
- Sexual harassment – say no eve teasing – the caste-based violence –Nirbhaya Act
- Domestic violence - Is home a safe place? - Blaming the victim. -Domestic violence Act
- Forums of justice-Hindu Inheritance Act (2005)

Field Visit for Environmental Studies:

1. Visit to a local Polluted site- Industrial effluent plant/ Polluted Lake/Agricultural Land
2. Visit to any Ecosystem

SUGGESTED READINGS:

- A. Suneetha, Uma Bhrugubanda, Duggirala Vasanta, Rama Melkote, Vasudha Nagaraj, Asma Rasheed, Gogu Shyamala, Deepa Sreenivas and Susie Tharu. 201. **Towards a World of Equals: A Bilingual Text on Gender**. Hyderabad: Telugu Akademi.
- Rajagopalan R. 2015. **Environmental Studies-from Crisis to Cure**. Third Edition. Chennai: Oxford University Press.
- Dr. D. K. Asthana and Dr Meera Asthana. 2014. **A Textbook of Environmental Studies** Revised Edition. New Delhi: S. Chand & Company.
- Anubha Kaushik and C.P. Kaushik Published. 2016. **Perspectives in Environmental Studies**. Fifth Edition. New Delhi: New Age International.

(For Gender Sensitization)

- Sen Amartya **More Than One Million Women Are Missing**. New York Review of Books 37.20 (20 December 1990). Print. **We Were Making History...Life Stories of Women in the Telangana People's Struggle**. New Delhi: Kali for Women. 1998.
- Tripti Lahiri. **By the Numbers: Where Indian Women Work**. **Women's Studies Journal**. (14 November 2012). Available online at: <<http://blogs.wsj.com/India/real-time/2012/11/14/by-the-numbers-where-indian-women-work>>
- K. Satyanarayana and Susie Tharu. Ed. **Steel Nibs Are Sprouting: New Dalit Writing from South India, Dossier 2: Telugu and Kanada** Code=3732.
- Vimala. **Vantilu (The Kitchen)**". **Women Writing in India: 600 Bc to the Present. Volume II**. The 20th Century. Ed. Suisie Tharu and K.Laltitha. Delhi: Oxford University Press, 1995.599-601.
- Shatrughna, Veena. **Women's Work and its Impact on Child Health and Nutrition**. Hyderabad: National Institute of Nutrition, Indian Council of Medical Research .1993.



EXCEL FOUNDATION

Credits:2
Subject Code: SEC22406

Semester: III
No. of lecture hours: 15

Objective:

To understand the students how Excel is used for analyzing huge amounts of data and for graphical representation of data

Outcome:

Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work

Course Outcomes.

1. To Explain About the Excel worksheets
2. To Understand the Excel worksheet operations
3. To know Excel data base management
4. To understand the working of tables
5. To Learn Printing of Excel worksheets

UNIT-I:

6 Hours

INTRODUCTION TO EXCEL

Workbooks and Worksheets, Moving Around a Worksheet	1
Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus	1
Working with Dialogue Boxes, Task Panes, Getting started on your worksheet	1
Creating a chart, printing your worksheet, saving your worksheet	1
Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell	1
Some handy data entry techniques, Number Formatting.	1

UNIT-II:

6 Hours

WORKSHEET OPERATIONS

Moving and resizing windows, switching among windows, activating a worksheet	1
Adding, deleting a worksheet, Changing a sheet tab color	1
Rearranging your worksheets, Hiding, unhiding a worksheet, Worksheet View	1
Comparing sheets side by side, Selecting ranges, complete rows and columns	1
Noncontiguous ranges, multi-sheet ranges, special types of cells.	1
Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.	1

UNIT-III:

6 Hours

TABLES AND FORMATTING

Creating a Table, Changing the Look of a Table, navigating in a Table	1
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Selecting parts of a Table, Adding, Deleting new rows or columns	1
Moving a Table, working with the Total Row, Removing duplicate rows from a table.	1
Sorting and filtering a table, Converting Table into Range.	1
Formatting tools on the home tab, Mini Toolbar, Fonts, Text Alignment	1
Wrapping text to fit a cell, Colors and Shading, Borders and Lines, Naming Styles.	1

UNIT-IV

EXCEL FILES & TEMPLATES

6 Hours

Creating a New Workbook, filtering filenames, Saving and Auto Recovery	1
Password-Protecting a Workbook, Recovering unsaved work	1
Protect Workbook options, Checking Compatibility.	1
Creating an Excel Templates, Modifying a template, Custom Excel Templates	1
Default Templates, editing your Template, Resetting the default workbook	1
Saving your Custom Templates, getting ideas for creating Templates	1

UNIT-V

PRINTING YOUR WORK

6 Hours

Normal, Page Layout, Page Break View, choosing your printer	1
Specifying what you want to print, Changing Page Orientation	1
Specifying paper size, adjusting page margins, Inserting a page break	1
Removing manual page breaks, Printing Row and Column Titles, scaling printed output	1
Header or Footer Options, Preventing certain cells, Objects from being printed	1
Creating Custom Views of your Worksheet. Creating PDF	1

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley



FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Credits:2
Subject Code: SEC22402

Semester: III
No. of lecture hours: 15

Objectives:

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

Course Objectives:

1.

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 AND 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



BUSINESS STATISTICS

Credits: 4

Subject Code: IF22404

Semester: IV

No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

Outcome: Students will be able to analyze and represent the data for effective decision making at various business levels.

Course Outcomes:

CO1. Students will be able to know basic statistical concepts for collection, organization and its limitations. They will also be able to determine the considerations and options for designing a sample.

CO2. Students will be able to represent the statistical data in diagrammatic and graphical form.

CO3. Students will be able to measures of central tendency, dispersion and symmetrical nature for the given data.

CO4. Students will be able to analyze the relation between any two factors using the concepts of Moments, Skewness, and correlation and regression analysis.

CO5. Students will be able to predict the future events and/or estimating unobservable components like trend and seasonal effects by using the concepts of time series analysis. They will also be able to determination of the value of money using price index numbers and displays the change in price levels and depicts inflation or deflation.

UNIT-I

**12
Hrs**

Introduction to Statistics

Meaning –definition – functions - limitations of statistics - collection of data 2

Sources of primary data - secondary data - classifications and tabulation of data –

Types of classification of data – (simple problems) - simple and complex tables
(Simple problems) 2

Diagrams and Graphs

Diagrams and graphs-simple bar diagram 2



Subdivided bar diagram, multiple bar diagram	
Percentage bar diagram and Pie diagram	
Histogram	2
Frequency polygon	2
Frequency curve and Ogives	2

UNIT-II **12 Hrs**

Measures of Central Tendency

Measures of central tendency	2
Mean - merits and demerits (simple problems)	2
Median - merits and demerits (simple problems)	2
Mode - merits and demerits (simple problems)	2
Geometric mean - merits and demerits (simple problems)	2
Harmonic mean -merits and demerits (simple problems)	2

UNIT-III **12 Hrs**

Measures of Dispersion

Measures of dispersion - range- merits and demerits (simple problems)	3
Quartile deviations - merits and demerits (simple problems)	2
Standard deviation - merits and demerits (simple problems)	2
Variance - merits and demerits (simple problems)	2
Lorenz curve	3

UNIT-IV **12 Hrs**

Measures of Relation

Correlation – types of correlation	2
Methods of correlation-scatter diagram- Karl Pearson’s coefficient of correlation	2
Spearman’s rank correlation coefficient	2
Regression Analysis	
Definition – uses - differences between correlation and regression	2
Regression equations of y on x and x on y deviations taken from mean and assumed mean	2
properties of regression coefficients (simple problems)	2

UNIT-V **12 Hrs**

Analysis of Time Series

Definition, uses – components of time series	1
Mathematical models in Time series Analysis	1
Measurement of trend-free hand method	1
Method of semi-averages, moving averages	
Method of least squares -Straight line Trend (Simple Problems)	2

Index Numbers



Definition – uses, problems in the construction of index numbers	1
Classification of index numbers (price, quantity, volume)	1
Unweighted index numbers – simple average of price relative method	1
Weighted index numbers - Laaspeyr's, Paasche's, Fisher's ideal index, Edge worth and Kelly'method	2
Tests of consistency	2
Chain Base index numbers, Fixed base index numbers and Consumer price index numbers (simple problems)	

SUGGESTED READING:

- Gupta, S. P. 2008. **Business Statistics**. 36th revised edition. New Delhi: Sultan Chand & Sons.
- Agarwal, B.M. **Business Statistics**. 3rd edition. Mumbai: Himalaya Publishers.
- Gupta, S C. **Business Statistics**. 6th edition. Mumbai: Himalaya Publishers.
- Goel Ajay and Goel Alka. **Mathematics and Statistics**. 4th edition. New Delhi: Taxman Publishers.
- Sharma, J.K. 2010. **Business Statistics Problems & Solutions**. New Delhi: Pearson Publications.
- Khandelwal, Dr. S.K. 2013. **Business Statistics**. 2nd edition. New Delhi: International Book House Pvt. Ltd.
- Arora, Dr. P.N., Arora Sumeet, Arora, S., Arora, Amit. 2012. **Comprehensive Statistical Methods**. 4th revised edition. New Delhi: Sultan Chand & Co.



Performance Management -II

Credits: 5

Subject code: IF22402

Semester: IV

No of lecture hours: 75

Objective: To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Outcome: Students will be imparted with knowledge of various management techniques and prepare the financial statement to present Qualitative and Quantitative information about the performance of Business Organization for effective Decision making and controlling.

Course Outcomes:

CO 1: To illustrate quantitative analysis in Budgeting & learning curve effect.

CO 2: To apply the formulae of advanced variances in standard costing.

CO 3: To explain performance analysis & behavioral aspects in Management.

CO 4: To point out the performance management information systems & importance of management reports.

CO 5: To evaluate transfer pricing & performance analysis in private sector & in not for profit organizations.

UNIT-I

15Hrs

Budgetary systems & control: Different systems of Budgeting and Participation

Types of budgets, Fixed, Flexible, zero based, activity based, incremental, top-down,

Bottom up. Quantitative analysis in budgeting, learning rate and learning effect-Learning curve, Standard costing.

UNIT-II

15Hrs

Standard costing & Variance:

Material mix and yield variances

Sales mix and quantity variances

Planning and operational variances

UNIT-III

15Hrs

Performance analysis and behavioral aspects

Finance and human resource management aspects

Performance attributes and behavioral aspects

UNIT-IV

15Hrs

Performance Measurement

Performance management information systems



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Sources of management information
Management reports

UNIT-V

15Hrs

Performance Control

Performance analysis in private sector organizations

Divisional performance and transfer pricing

Performance analysis in not-for-profit organizations and the public sector

External considerations and behavioral aspects.

SUGGESTED READING:

Performance Management: Kaplan Publishing 2022



CORPORATE ACCOUNTING

Credits : 5
Subject Code: BC22015

Semester: IV
No. of lecture hours: 75

Objectives:

- To enable students to prepare final accounts of companies and recording of transactions relating to amalgamation of companies.
- To enable the students to prepare financial statements of Insurance and Bank Companies.

Outcome: Students will be independently preparing financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions.

Course Outcomes:

- CO1. Understands the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.
- CO2. To explain the valuation of shares and goodwill.
- CO3. Analyses amalgamation in merger and purchase and accounting treatment for internal reconstruction.
- CO4. Demonstrates the accounting systems of a banking company under the guidance of RBI.
- CO5. Helps to prepare insurance accounts as per IRDAI guidelines.

UNIT-I **15Hrs**

Company Final Accounts and profits prior to incorporation
company final accounts:

- Introduction to Company Final Accounts. 1
 - Format of Profit & Loss A/c and Balance Sheet 1
 - Treatment/Provisions relating to preparation of Final Accounts- 2
 - Statement of Profits and Balance Sheet (problems) 8
- profits prior to incorporation**
- Profits prior to incorporation- Meaning and Methods of computing 1
 - Profits prior to incorporation (Problems) 2

UNIT-II **15Hrs**

Valuation of Goodwill and Shares

Valuation of goodwill

- Need and methods of Valuing Goodwill- Average profit method 2
- Super profit method 2
- Capitalization method (Problems) 3

Valuation of shares



- Need for valuation- Methods of valuation Net assets method 3
- Yield Basis Method 2
- Fair Value Method (Problems) 3

UNIT-III **15Hrs**
Amalgamation and Internal Reconstruction

Amalgamation of Companies

- Amalgamation: Meaning, Definition, Features-Types of Amalgamation 1
- Amalgamation in merger and purchase 1
- Calculation of Purchase Consideration 2
- Treatment in the books of Transferor and Transferee 1
- Problems on Amalgamation in merger and purchase 4
- (As per accounting Standard 14, Excluding inter- company holdings)

Internal Reconstruction of Companies

- Internal Reconstruction: Meaning of Internal reconstruction
- Capital Reduction and Reconstruction 1
- Accounting Treatment in Internal reconstruction 1
- Preparation of post reconstruction Final statements 1
- Problems on Internal Reconstruction. 3

UNIT-IV **15Hrs**
Bank Accounts

- Accounting system of a banking company 1
- Registers to be maintained by banks 1
- Slip system of posting 1
- Rebate on bills discounted 1
- Advances classification of Bank advances 1
- Non-Performing assets 1
- Legal provisions and guidelines for preparation of Form A and Form B 2
- Problems on banking companies (final accounts) 7

UNIT-V **15 Hrs**
Accounts of Insurance Companies

- Life Insurance Companies:
- Meaning of Life Insurance 1
- Legal provisions relating to Preparation of Revenue Account 1
- Profit and loss Account 1



• Balance Sheet and Valuation Balance sheet	1
• Problems on Life insurance	3
• General Insurance:	
• Meaning of General Insurance	1
• Legal provision regarding preparation of Final Accounts of GIC	1
• Revenue A/C, P&L A/c, and Balance Sheet with special reference to (Fire & Marine insurance only)	1
• Problems on GIC	5

SUGGESTED READING:

- Jain, S.P. and Narang, K.L. 2012. **Accountancy–III**. New Delhi: Kalyani Publishers.
- Haneef and Mukherjee. 2004. **Modern Accountancy–I**. 2nd edition. New Delhi: Tata McGraw Hill Publication.
- Maheshwari S.N. and Maheshwari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.
- Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
- Manual of Wings, Tally and Focus Accounting Package
- Goyal, V.K. **Corporate Accounting**. Excel.
- Verma, K.K. **Corporate Accounting**. Excel



Performance Management-II

Credits: 5

Subject code: IF22402

Semester: IV

No of lecture hours: 75

Objective: To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Outcome: Students will be imparted with knowledge of various management techniques and prepare the financial statement to present Qualitative and Quantitative information about the performance of Business Organization for effective Decision making and controlling.

Course Outcomes:

CO 1: To illustrate quantitative analysis in Budgeting & learning curve effect.

CO 2: To apply the formulae of advanced variances in standard costing.

CO 3: To explain performance analysis & behavioral aspects in Management.

CO 4: To point out the performance management information systems & importance of management reports.

CO 5: To evaluate transfer pricing & performance analysis in private sector & in not for profit organizations.

UNIT-I

15Hrs

Budgetary control

Quantitative analysis in budgeting

7

Learning rate and learning effect-Learning curve, Standard costing .

8

UNIT-II

15Hrs

Variance:

Material mix and yield variances

5

Sales mix and quantity variances

5

Planning and operational variances

5

UNIT-III

15Hrs

Performance analysis and behavioral aspects

Finance and human resource management aspects

7

Performance attributes and behavioral aspects

8

UNIT-IV

15Hrs

Performance Measurement

Performance management information systems

5

Sources of management information

5

Management reports

5



UNIT-V

15Hrs

Performance Control

Performance analysis in private sector organisations	3
Divisional performance and transfer pricing	4
Performance analysis in not-for-profit organizations and the public sector	4
External considerations and behavioral aspects.	4

SUGGESTED READING:

Performance Management: Kaplan Publishing-2022





FINANCIAL MANAGEMENT

Credits: 5

Subject code: IF22403

Semester: IV

No of lecture hours: 75

Objective:

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Outcome:

Course Outcomes:

Co1: To explain the nature and purpose of financial management and discuss the impact of macroeconomic policy

Co2: To identify the nature and role of capital markets both nationally internationally

Co3: To analyze the working capital management techniques and determine the working capital need

Co4: To analyze basic investment appraisal techniques

Co5: To suggest appropriate sources of finance for a business and valuing the businesses and financial assets

Unit – 1:

Financial Management Function

15 Hrs

The nature and purpose of financial management

1 hrs

Relationship between financial management and financial

2 hrs

Financial objectives and relationship with corporate strategy

2 hrs

Stakeholders and impact on corporate objectives

2 hrs

Financial and other objectives in not-for-profit organizations.

2 hrs

Financial Management Environment

The economic environment for business

2 hrs

Main macroeconomic policy targets.

2 hrs

Role of fiscal, monetary, interest rate and exchange rate policies

2 hrs

Unit – 2:

Financial Markets and Institutions

15Hrs

The nature and role of financial markets and institutions, Role of financial Intermediaries

4 hrs

Functions of a stock market and a corporate bond market

4 hrs

The nature and role of money market, role of banks, and other

Financial Institutions

4hrs

Interest-bearing instruments- Discount instruments

3 hrs



Unit - 3

Working Capital Management- I

15Hrs

The nature, elements and importance of working capital	2 hrs
Relevant accounting ratios Management of inventories	2 hrs
Techniques in managing inventory	2 hrs
Accounts receivable: techniques in managing accounts receivable, accounts payable	3 hrs
Techniques in managing accounts payable and cash	2 hrs
Relevant techniques in managing cash	2 hrs
Determining working capital needs and funding strategies.	2 hrs

Unit – 4:

Working Capital Management-II

15Hrs

Investment Appraisal Techniques- allowing for Inflation and Taxation in investment appraisal	5hrs
Adjusting for risk and uncertainty in investment appraisal	5hrs
Specific investment decision (lease or buy, asset replacement and capital rationing)	5hrs

Unit – 5:

Sources of Finance

15Hrs

Business Finance: Sources and raising of finance	3 hrs
Estimating the cost of capital and their relative costs	4 hrs
Capital structure theories and practical considerations	4 hrs
Finance for small and medium sized entities	4 hrs

SUGGESTED READING:

Financial Management, Kaplan Publishing-2022



EXCEL FOUNDATION PRACTICALS

Credits:1
Subject Code: SEC22407

Semester: IV
No. of lecture hours: 30

Objective:

To understand the students how Excel is used for analyzing huge amounts of data and for graphical representation of data

Outcome:

Students will be able to learn the worksheet operations, maintain database, Tables and Formatting

1. Creation of Excel Worksheets and Tables
2. Applying of functions (Mathematical, Statistical, logical)
3. Marks Memorandum
4. Customer Bill
5. Creating an Excel Data base
6. Creating Charts (Column, Pie, Bar)
7. Sort and filter data
8. What if Analysis (Goal Seek, Scenario, Data Tables)
9. Printing the worksheets
10. Creating pdf

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: Chandasen gupta



WEB PROGRAMMING PRACTICALS

Credits: 1
Subject Code: SEC22404

Semester: IV
No. of hours: 30 hrs

Objective: To develop skills in designing a web page and also to create interactive pages for validations.

Outcomes: Students will be independently able to design web pages and to apply the validations for interactive web pages.

Basic Text Formatting Tags

- Inserting Images
- Creation of ordered lists
- Creation of unordered lists
- Creation of tables
- Creation of form
- Creation of frames
- Creation of links
- Using arithmetic operations in JavaScript
- Programs using conditional statements.
- Programs using loops
- Programs using functions
- Programs using validations
- Working with style sheets

Suggested Readings:

- Ivan Bayboro's **Web enables commercial application development using HTML, DHTML, JAVA script**. Perl CG, BPB publications.
- Steven Holzner, **HTML Black book**. Dream Tech Publications



Business Statistics

PRACTICALS

Credits: 1

Subject Code: IF22405

Semester: IV

No. of practical hours: 30

Objective: To prepare the students for lifelong learning and successful careers using their statistical skills in different area like economic, demographic, social etc.,

Outcome:

Students will be able to analyze and represent the data for effective decision making at various business levels.

UNIT-I

6 Hrs

Diagrams and graphs using computer

UNIT-II

6 Hrs

Calculation of mean, median and mode, geometric and harmonic mean, range, quartile deviation, standard deviation & variance

UNIT-III

6 Hrs

Calculation of correlation analysis and regression analysis

UNIT-IV

6 Hrs

Calculation of odd yearly moving average, even yearly moving average and straight-line trend.

UNIT-V

6 Hrs

Calculation of Index numbers.



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (INTERNATIONAL ACCOUNTING & FINANCE)
FIFTH SEMESTER
ACADEMIC YEAR 2023-24 OF 2021-24 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	II	BC18013	(DSE-1) Marketing Management	4	3	40	60	100	4
		IF18501	Managerial Economics						
2	II	BC18015	(DSE-2) Human Resource Management	4	3	40	60	100	4
		IF18502	Banking						
3	II	IF18503	Advanced Auditing & Assurance (Core-15)	6	3	40	60	100	4
4	II	IF18504	Performance Management I (Core-16)	5	3	40	60	100	4
5	II	IF19507	Business Analysis (Core-17)	6	3	40	60	100	4
6	II	IF18506	Research Methodology (SEC-3)	4	3	40	60	100	4
Total				29	-	320	480	800	24

*Ability Enhancement Compulsory Course (AECC) * Skill Enhancement Course (SEC)

* Generic Elective (GE)

* Inter-Departmental/Inter-Disciplinary (ID)



MARKETING MANAGEMENT

Credits: 4
Subject Code: BC18013

Semester: V
No. of Lecture hours: 60

Objectives: To help the students understand the concept of marketing and its applications.

Outcome: Students will be able to integrate various elements of marketing in developing marketing plans for specific marketing activities.

Course Outcomes:

- CO1. Explains the concept of marketing and sketches the marketing environment.
- CO 2. Classifies the market and identifies the various market segments
- CO 3. Point out the marketing mix with reference to product and price
- CO4. Analyzes the promotion mix and the channels of distribution.
- CO5. Explains service marketing mix and points out the importance of direct and online marketing.

UNIT-I **12 Hrs**

Marketing

- Concept of marketing – evolution – definition (2)
- Nature and Scope (2)
- Marketing management tasks (3)
- Marketing concept as applied to marketing management
- Significance of marketing in profit and nonprofit organization (3)
- Marketing process (2)

UNIT-II **12Hrs**

Marketing Environment

- Micro environment – meaning (2)
- Factors influencing micro environment – company consumers – competitors – suppliers – marketing intermediaries (4)
- Macro environment – meaning
- Factors influencing macro environment –cultural / social environment – demographic environment – physical / natural – legal /political – economic – technological environment (4)
- SWOT analysis (with reference to India) (2)

UNIT-III **12Hrs**

Marketing Mix Elements

Product

- Definition of product- levels of product- classification of products (1)



Product-mix decisions- product-life decisions	(1)
Brand decisions – packaging and labelling decisions	(2)
New product development – stages in new product development process	(2)
Product life cycle – stages involved	(1)
Price	
Concept – meaning of price and pricing – importance of pricing	(1)
Pricing objectives – factors influencing pricing- new product pricing strategies	(1)
Price setting procedure – selecting a price method – adapting the price	(1)
Geographical pricing – price discounts and allowances	(1)
Promotional pricing – discriminating price	(1)

UNIT-IV **12 Hrs**

Place

Marketing channels – number of channel levels	(1)
Channel design – channel dynamics	(2)

Promotion

Promotion mix variables	(1)
The communication process	(1)
Advertising – designing effective advertising programmes	(2)
Deciding on the media	(2)
Sales promotion – purpose	(1)
Major decisions in sales promotion	(2)

UNIT-V **12 Hrs**

Service Marketing

Concept, reasons for growth of services importance / role of services in Economy	(2)
Nature of services	(1)
Classifications of services	(1)
Service Marketing mix	(2)
Strategies for service Marketing – Service Quality – its determinants	(2)

Introduction to Digital marketing

Meaning-scope-importance-process of digital marketing	(2)
Dimensions in Digital Marketing- online advertising, SEO, social media marketing, mobile web marketing, Content marketing	(2)

SUGGESTED READING:

- MKotler Philip, Gary and Armstrong, **Principles of Management**, 13th Edition. New Delhi: Ehsan UI Haque Publications.
- Sherlekar, S.A. 2011. **Marketing Management**. 13th Revised Enlarged Edition. Mumbai: Himalaya Publications.
- Karunakaran, K. **Marketing Management**. 3rd Revised and Enlarged Edition.
- Swamy, Rama V. and Namakumari, S. 2002. **Marketing Management**.
- Puneet singh bhatia **Fundamentals of digital marketing**



MANAGERIAL ECONOMICS

Credits: 4

Subject Code: IF18501

Semester: V

No. of hours: 60 Hours

Objectives: To help students understand the application of economic theory & methods of managerial decision-making for problems of business firms.

Outcome: Students will understand the application of economic theory & methods of managerial decision-making.

Course Outcomes:

UNIT – I

12 Hrs

Nature & Scope of Managerial Economics

- Managerial Economics- Nature, Scope and significance (5)
- Concepts of economics – (Discount principle, incremental , equi-marginal, time perspective, opportunity cost) (5)
- Relation with other branches- managerial decision making process (5)
- Capital budgeting & decision making-capital budgeting-need & nature. (3)

UNIT – II

12 Hrs

Demand Analysis

- Demand determinants-demand distinctions (5)
- Law of demand-Elasticity of demand (5)
- Indifference curve analysis (4)
- Consumer surplus-Demand forecasting (4)

UNIT – III

12 Hrs

Production & Cost Analysis

- Production function with one variable input & two variable input (5)
- Supply analysis-cost concepts & classification (5)
- Cost output relation in short & long run – Economies & Diseconomies of scale (5)
- Isoquants in managerial optimizing strategies (2)
- Bench marking & total quality management-break even analysis. (1)

UNIT – IV

12 Hrs

Pricing Methods & Market Structure

- Market structure-meaning & classification-price output determination under perfect competition-Monopoly- Monopolistic competition-Oligopoly (13)
- Pricing strategies-pricing methods-(cost plus pricing-transfer pricing-marginal cost pricing-administered pricing-pricing of multiple products). (5)

UNIT – V

12 Hrs

Macro Economics & Business Decisions

- Business cycle-Phases, Consequences, measures (5)
- Inflation-nature & causes (4)
- Fiscal policy-monetary policy (5)
- Global financial crisis & impact of global crisis in India- Eurozone crisis- Disinvestment in



India

(4)

SUGGESTED READING:

- Dwivedi, D. M. 2008. **Managerial Economics**. 7th edition. New Delhi: Vikas Publishing house.
- Mithani, D. M. **Managerial Economics Theory and Applications**. 5th edition. Mumbai: Himalaya Publications.
- Craig Peterson H and Chris Lewis W. **Managerial Economics**. 4th edition. New Delhi: Prentice Hall of India.
- Varshney, R. L. and Maheswari, K. L. 2010. **Managerial Economics**. 9th edition. New Delhi: Sultan Chand & Sons.
- John Kennedy M. 2009. **Micro Economics**. 18th revised edition. Mumbai: Himalaya Publication.



HUMAN RESOURCES MANAGEMENT

Credits: 4
Subject Code: BC18015

Semester: V
No. of hours: 60 Hours

Course Outcomes:

- CO1. To understand the concept of HRM, functions and changing role of a hr manager
- CO2. To distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.
- CO3. To explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.
- CO4. To analyze the core concepts of HRD, TQM and understand the concept of career development.
- CO5. To explain the various concepts of worker's participation and quality of work life.

UNIT-I

INTRODUCTION: Human Resources Management (HRM): (12 Hrs)

Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on HRM. Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

UNIT-II

ACQUISITION OF HUMAN RESOURCE: (12 Hrs)

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis.; Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.; Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.

UNIT-III

DEVELOPING AND MOTIVATING HUMAN RESOURCE: (12 Hrs)

Training - Assessing training needs - Methods and Evaluation of Training. Development: Techniques of Management Development – Evaluating Effectiveness; Performance Management: Concept - Performance Appraisal – Concept Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development. Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India



UNIT IV

INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM:(12 Hrs)

Introduction-Global recruitment- global selection approach-cross culture training, compensation.

Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E-Training and Development, E-Hr Records And Audit

UNIT-V

RECENT TRENDS IN HRM: (12 Hrs)

Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process. Employer's Brand, Business Process Outsourcing - HR Issues. Learning Organization: Concept – Role of Leader in Learning Organizations.

Suggested Readings:

- Subba Rao P: Personnel and Human Resource Management, Himalaya.
- K. Aswathappa Human Resource And Personnel Management.
- David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
- Biswajeet Pattanayak: Human Resource Management, PHI
- Srinivas K. R: Human Resource Management in Practice, PHI.
- Gupta CB, Human Resource Management, Sultan Chand & Sons.



BANKING

Credits: 4

Subject Code: IF18502

Semester: V

No. of lecture hours: 60

Objective: To introduce to the students banking and its activities with an emphasis on financial instruments and various services rendered by the banks.

Outcome: Students will be knowledgeable about different banking operations and the role of technology in modern day banking.

UNIT-I

12 Hrs

Introduction

Origin and growth of banking in India	(1)
Kinds of banks	(1)
Unit vs branch	(2)
Banking function of commercial banks	(1)
Nationalization of commercial banking in India	(1)
Narsimham Committee Report	(1)
Electronic Banking – traditional vs E – banking – facets of E-banking, E-banking Transactions	(1)
Models for E-Banking	(2)
a) Complete Centralised Solution	
b) Cluster approach	
c) High Tech banking within bank	
Advantages & Constraints in E-Banking	(2)

UNIT-II

12 Hrs

Negotiable Instruments

Negotiable Instruments – characteristics – types of negotiable instruments

Promissory notes – Bills of exchange	(2)
Cheques – crossing – types of crossing	(2)
Holder in due course privileges of a holder	(1)
In due course – endorsement – types of endorsements	(1)
Presentment dishonor - noting & protest - discharge of parties from liability	(1)
Duties and responsibilities of paying banker and collecting banker	(1)
Circumstances under which a banker can refuse payments of cheques	(1)
Consequences of wrongful dishonor - Rule in Clayton's case - Garnishee order	(1)
Mortgage – types of mortgages	(1)
Loans against equitable mortgage and legal mortgage and distinction between them	(1)



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12 Hrs



UNIT-III

Banker and Customer

Definition of banker and customer – relationship between: banker and customer (2)

Special feature of relationship (4)

Opening of accounts (1)

Special Types of Customer

Minors (1)

Married women - Companies (2)

Partnership firms - Clubs and Non-trading institutions (2)

UNIT-IV

Loans & Advances

12 Hrs

Loans & Advances (2)

Precautions to be taken while advancing loans against securities– goods (2)

Documents of title to goods (1)

Real estate (2)

Insurance policies (1)

Collateral securities - Banker's receipts (1)

Stock exchange securities (1)

Modes of creating charge (2)

UNIT-V

12 Hrs

Co-operative banking in India (2)

Regional Rural Banks (2)

NABARD, Central Bank (RBI) (1)

need and importance – constitution – organization structure – management
– objectives – functions (3)

Credit center – quantitative and selective credit control methods (2)

Critical crossing of RBI and it's working (2)

SUGGESTED READING:

- Singh Jagroop and Ghosh Seema. 2018. **Banking Theory and Practice**. 1st edition. New Delhi: Kalyani Publishers.
- Mithani D.M. and Gordon. 2012. **Banking Theory and Practices**. 3rd edition. Mumbai: Himalaya Publications.
- Sundaram and Varshney. 2011. **Banking Theory, Law and Practice**. 17th Edition. New Delhi: Sultan Chand & Sons.
- Gordon, E. Natarajan, K. 2008. **Banking Theory, Law and Practice**. 21st Revised Edition. Mumbai: Himalaya Publications.
- Ranghanadha Chary, A.V. and Paul, R.R. 2008. **Banking and Financial Systems**. New Delhi: Kalyani Publishers.



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- Srivastava, P.K. 2003. **Banking Theory and Practice**. 9th Revised Edition. Mumbai: Himalaya Publications.
- Shekar and Shekar. 1998. **Banking Theory and Practice**. 18th Revised Edition. New Delhi: Vikas Publications.



ADVANCED AUDITING AND ASSURANCE

Credits: 4

Subject Code: IF18503

Semester: V

No. of hours: 90 Hours

Objective:

To analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

Course Outcomes:

CO1: To Explain the Audit and Assurance

CO2: To Organize the Audit planning and Control

CO3: To Interpret the Performance Analysis

CO4: To Identify the evidence

CO5: To Describe Review and Reporting

Unit – 1

Regulatory Environment

18Hrs

Regulatory Environment–International regulatory framework for audit and assurance services– Money laundering- Laws and regulations–Professional and ethical Considerations – Code of Ethics and Conduct– Fraud and error –Professional liability.

Unit – 2

Practice Management

18Hrs

Practice Management -Quality control

Advertising, publicity, obtaining professional work and fees

Tendering - Professional appointments.

UNIT– 3

Audit of Historical Financial Information

18Hrs

Audit of historical financial information

The audit of historical financial information including-

Planning, materiality and assessing the risk of misstatement - Evidence - Evaluation and review - Group audits.

UNIT – 4

Audit-Related and Assurance Services

18Hrs

Other assignment- Audit-related and assurance services

Prospective financial information - Forensic audits -Internal audit

Outsourcing- Auditing aspects of insolvency (and similar procedures) Reporting - Auditor's reports, Reports to those charges with governance and management - Other reports.



UNIT– 5

Current Developments

18Hrs

Current Issues and Developments

Professional and ethical - Transnational audits

The audit of social, environmental and integrated reporting - Other current issues.

Suggested Reading:

Advanced Audit and Assurance, Kaplan Publishing, 2022



PERFORMANCE MANAGEMENT – I

Credits: 4
Subject Code: IF18504

Semester: V
No. of hours: 75Hours

Objective:

Use strategic planning and control models to plan and monitor organizational performance and Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organizational performance.

Course Outcomes:

- CO1: To Describe the Strategic Planning and Control
- CO2: To Analyze the External Influences on Performance
- CO3: To Organize the Performance Measurement Systems and Design
- CO4: To Describe Strategic Performance Measurement-I
- CO5: To Classify Strategic Performance Measurement-II

UNIT – 1

Strategic planning and control	15 Hrs
Introduction to strategic management accounting	5 hrs
Performance management and control of the organization	5 hrs
Changes in business structure and management accounting	5 hrs

UNIT – 2

External influences on performance	15Hrs
Effect of Information Technology (IT) on strategic management accounting	4 Hrs
Other environmental and ethical issues	4 Hrs
Changing business environment	4 Hrs
Impact of external factors on strategy and performance.	3 Hrs

UNIT– 3

Performance Measurement Systems and Design	15Hrs
Performance management information systems	4 hrs
Sources of management information	4 hrs
Recording and processing methods	4 hrs
Management reports.	3 hrs



UNIT – 4

Strategic Performance Measurement-I

15Hrs

Performance hierarchy - Strategic performance measures in private sector

4 hrs

Divisional performance and transfer pricing issues

3 hrs

Strategic performance measures in not-for profit organizations

4 hrs

Non- financial performance indicators.

4 hrs

UNIT– 5

Strategic Performance Measurement- II

15Hrs

The role of quality in management information and performance

Measurement systems

5 hrs

Performance measurement and strategic human resource management issues

5 hrs

Performance measurement and the reward systems

5 hrs

Other behavioral aspects of performance measurement.

5 hrs

Suggested Reading:

Advanced Performance Management, Kaplan

Publishing, 2022



BUSINESS ANALYSIS

Credits: 4

Subject Code: IF19507

Semester: V

No. of hours: 90

Objective: To assess the strategic position of an organization, evaluate the strategic choices available to an organization and discuss how an organization might go about its strategic implementation

Outcome: Students will be knowledgeable to analyze the strategic position of an Organization and suggest the strategic choices available to the organization and direct the way how to implement those strategies.

Course Outcomes:

CO1: To analyze and interpret the various moral stances required for business analysis.

CO2: To identify and explain the roles and responsibilities a Business Analysis

CO3: To demonstrate the strategic implementation.

CO4: To explain the various Business Analysis strategies.

CO5: To Recognize the need and importance of Business Analysis.

UNIT– I

Strategic position

18Hrs

The need for, and purpose of, strategic and business analysis

3

Environmental issues affecting the strategic position of,

3

-future outlook for, an abortionist - Competitive forces affecting an abortionist

3

Marketing and the value of goods and services

3

The internal resources, capabilities and competences of an abortionist

3

The expectations of stakeholders and the influence of ethics and culture.

3

UNIT– II

Strategic choices and Strategic action

18Hrs

The influence of corporate strategy on an abortionist

3

Alternative approaches to achieving competitive advantage

3

Alternative directions and methods of development

3

Organizing and enabling success

3

Managing strategic change

3

Understanding strategy development.

3

UNIT– III

Business and Process Change and Information Technology

18Hrs

Business change - The role of process and process change initiatives

3

Improving the processes of the abortionist - Software solutions

3



Principles of information technology - Principles of e - business	3
E-business application: upstream supply chain management	3
E-business application: downstream supply chain management	3
E-business application: customer relationship management.	3

UNIT– IV

Project Management

18Hrs

The nature of projects - Building a business case	6
Managing and leading projects-Planning, monitoring and controlling projects	6
Concluding a project.	6

UNIT– V

Financial Analysis and People

18Hrs

The link between strategy and finance	2
Finance decisions to formulate and support business strategy	2
The role of cost and management accounting in	2
Strategic planning and implementation	2
Financial implications of making strategic choices and	4
Of implementing strategic actions	
Strategy and people: leadership - Strategy and people: job design	3
Strategy and people: staff development.	3

SUGGESTED READING:

Business Analysis Kaplan Publication



RESEARCH METHODOLOGY

Credits: 4

Subject Code: IF18506

Semester: V

No. of hours: 60 Hours

Objective: To give students a general understanding of research as applicable to business and its use in areas of management research

Outcome: Students will be able to identify the overall process of designing a research study and also to evaluate its quality.

Course Outcomes:

CO1: To understand and interpret the basic meaning of research, to define the research problem at hand and construct the procedure for undertaking research.

CO2: To formulate hypothesis and develop an appropriate research design.

CO3: To classify the different sources of data and analyze the various methods of data collection.

CO4: To develop the most appropriate sample size and design as well as determination of sampling and non sampling errors.

CO5: To classify the various types of attitude measurement scales and applies the principles and format of report writing and presentation.

UNIT-I

Introduction

12 Hrs

Definition of research – meaning – nature – scope and objectives of research (2)

Basic research terms – types of research (3)

Research problem defined – necessity – factors to be considered while defining a research problem (4)

Procedure and pre-requisites for undertaking research (3)

UNIT-II

Research Design

12 HrsS

Data Collection

Hypothesis and related terms – formation of hypothesis – characteristics of good Hypothesis

Data collection and measurement

Fundamentals of Research Design – significance – features – steps – types of research Design

– definition and characteristics of

(4)

data – primary data and

Review of literature – operational definitions - need, sources and literature, Planning and review work and note taking

secondary data – characteristics –

(4)

advantages and disadvantages

UNIT-III



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12 Hrs



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Sources of data – methods of data collection – observation method – personal interview forms, schedules and questionnaire method - drafting the questionnaire, pre-testing the questionnaire and specimen questionnaire (4)
Documented sources of data – case study method (4)

UNIT-IV **12 Hrs**
Sampling

Sampling and sampling design – definitions – variables – methods of sampling –
probability sampling methods (4)
Simple random sampling – stratified sampling – systematic sampling – multi-stage sampling – non-probability sampling – judgement sampling – convenience sampling – quota sampling – hit or accidental sampling (4)
Size of sample – determination of sampling size – sampling and non-sampling errors (4)

UNIT-V **12 Hrs**
Attitude Measurement, Data Processing, Report Writing

Attitude measurement and scales – definition of attitude – importance –
measurement of attitudes – concept of scale (2)
Basis for scale classifications – attitude scales – Thurston’s scale – Likert’s scale – Guttman’s or cumulative scale – radio scales – opinion scales (2)
Basic statistical tools (2)
Data Processing – editing – codification – classification and tabulation of data
quantitative analysis of data (3)
Report writing and presentation – definition – purpose – report synopsis
– types of report – characteristics of a good report – structure of a good research report
– writing and formatting of reports (2)
Styles of referencing and citations-Chicago, MLA, APA and Tura bean (1)

SUGGESTED READING:

- Kothari, C.R. 2013 print. **Research Methodology**. New Delhi: Sage publications.
- Swamy Krishna, R. and Ranganathan, M. 2008. **Methodology of Research in Social Sciences**. 1st edition. 2nd revised reprint. Mumbai: Himalaya Publications.
- Sachdeva, J.K. 2008. **Business Research Methodology**. 1st edition. Mumbai: Himalaya Publications.
- Malhotra, K.Naresh and Dash, Satyabhushan. 2002. **Marketing Research – An Applied Orientation**. Noida, U.P: Pearson Publications.
- Tull, S. Donald and Hawkins. D. 2000. **Marketing Research**. New Delhi : Ashok K Ghosh



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (INTERNATIONAL ACCOUNTING & FINANCE)
SIXTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2020-23 BATCH (CBCS)**

Sl. No .	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	II	IF18601	Corporate Reporting (Core-18)	5	3	40	60	100	4
2	II	IF18602	Corporate Governance and Business Ethics(Core-19)	5	3	40	60	100	4
3	II	IF18603	International Business (SEC-4)	4	3	40	60	100	4
4	II	IF18604	Performance Management II (Core-20)	4	3	40	60	100	4
5	II	IF18605	E-Commerce (GE -3)	4	3	40	60	100	4
PRACTICALS									
7	II	IF18606	Web Programming	2	3	40	60	100	1
6	II	IF18607	Project	6	3	40	60	100	6
Total				30	-	320	480	800	27

*Ability Enhancement Compulsory Course (AECC) * Skill Enhancement Course (SEC)

* Generic Elective (GE)

* Inter-Departmental/Inter-Disciplinary (ID)



CORPORATE GOVERNANCE AND BUSINESS ETHICS

Credits: 4

Subject Code: IF18602

Semester: VI

No. of hours: 75Hours

Objective:

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Course Outcomes:

CO1: To analyze and interpret the various moral stances required for corporate governance.

CO2: To identify and explain the roles and responsibilities of Directors and board committees.

CO3: To demonstrate how risk is identified and assessed.

CO4: To explain the various Risk Management strategies.

CO5: To Recognize the need and importance of Business ethics and values

Unit 1:

Governance and Responsibility

15 Hrs

The scope of governance – Agency relationships and theories – The board of directors – Board committees – Directors’ remuneration – Different approaches to corporate governance – Corporate governance and corporate social responsibility – Governance: reporting and disclosure – Public sectors governance.

Unit 2

Internal Control and Review

15 Hrs

Management control systems in corporate governance – Internal control, audit and compliance in corporate governance – Internal control and reporting – Management information in audit and internal control.

Unit 3

Identifying and Assessing Risk

15 Hrs

Risk and the risk management process – Categories of risk – identification, assessment and measurement of risk.

Unit 4

Controlling Risk

15 Hrs

Targeting and monitoring risk – Methods of controlling and reducing risk – Risk avoidance, retention and modelling.



Unit 5

Professional Values, Ethics and Social Responsibility

15 Hrs

Ethical theories – Different approaches to ethics and social Responsibility – Professions and the public interest – Professional Practice and codes of ethics – Conflicts of interest and the consequences of unethical behavior – Ethical characteristics of professionalism – Social and environmental issues in the conduct of business and of ethical behavior.

Skill Development:

1. Defines governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
2. Evaluate the professional accountant's role in internal control, review and compliance.
3. Explain and evaluate the role of the accountant in controlling and mitigating risk.
4. Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

Suggested Readings:

Corporate Governance & Business Ethics: Kaplan Publishing



CORPORATE REPORTING

Credits: 4
Subject Code: IF18601

Semester: VI
No. of hours: 75 Hours

Objective:

Evaluate the financial reporting framework ,Prepare the financial statements of groups of entities in accordance with relevant accounting standards, Discuss the implications of changes in accounting regulation on financial reporting Appraise the financial performance and position of entities.

Course Outcomes:

- CO1: To Organize the International Financial Reporting Standards
- CO2: To Classify accounting for transactions
- CO3: To Prepare financial statements
- CO4: To Prepare financial statements
- CO5: To Analyze Current Issues

UNIT – 1

Financial Reporting Framework 15 Hours

The professional and ethical duty of the accountant and Financial reporting framework	3 hrs
Professional behaviour and compliance with accounting standards	3 hrs
Ethical requirements of corporate reporting and the consequences of unethical Behavior and social responsibility	4 hrs
The applications, strengths and weaknesses of an accounting framework	3 hrs
Critical evaluation of principles and practices.	2 hrs

UNIT – 2

Reporting the Financial Performance of Entities 15 Hours

Reporting the financial performance of entities	2 hrs
Performance reporting - Non-current assets – Financial instruments - Leases	
Segment reporting - Employee benefits	5 hrs
Income taxes - Provisions, contingencies and events after the reporting date	
Related parties - Share-based payment	4 hrs
Reporting requirements of small and medium- sized entities (SMEs)	4 hrs

UNIT– 3

Financial Statements of Groups of Entities 15 Hours

Financial statements of groups of entities, specialized entities and specialized transactions	3 hrs
Group accounting including statements of cash flows	3 hrs



Continuing and discontinued interests-Changes in group structures	3 hrs
Foreign transactions and entities	2 hrs
Financial reporting in specialized- not-for-profit and public sector entities, Entity reconstructions.	4 hrs

UNIT - 4

Appraisal of Financial Performance 15 Hours

Implications of changes in accounting regulation on financial reporting and Appraisal of financial performance	4 hrs
The effect of changes in accounting standards on accounting systems	3 hrs
Proposed changes to accounting standards. The creation of suitable Accounting policies	4 hrs
Analysis and interpretation of financial information and Measurement of performance.	4 hrs

UNIT- 5

Current Developments 15 Hours

Environmental and social reporting	5 hrs
Convergence between national and international reporting standards	5 hrs
Current reporting issues.	5 hrs

Suggested Readings:

Corporate Reporting, Kaplan Publishing, 2018



INTERNATIONAL BUSINESS

Credits:4
Subject Code: IF18603

Semester: VI
No. of hours: 60 Hours

Objectives: To expose students to the concept, importance and dynamics of international business.

Outcome: Students will be knowledgeable to the concept, importance and dynamics of international business.

Course Outcomes:

Co1: Explains the overview of international business and demonstrates the environment of international business.

Co2: Explains about the various forms of trade regulation and integration.

Co3: Sketches the various modes of entering the international market.

Co4: It point out the Conceptual Framework of E-business and Policy Framework for Global E-business.

Co5: It analyzes the intercultural communication on the global perspective.

UNIT-I	12 Hrs
Global Imperative	
An overview-International Business: A global perspective-Emergence of Globalization	(3)
Drivers of Globalization-Internationalization Process	(3)
Stages in International Business-Approaches to International Business	(2)
The World of International Business: Regional and Global Strategy	(2)
The Multinational Enterprise-Triad and International Business	
International Trade Theories	(2)
Environment of International Business-Cultural Environment and Political Environment	(3)
UNIT-II	12 Hrs
Global Business and National Regulation	
Rationale for Government Intervention-Forms of Trade Regulation at National Level-Tariff and Non Tariff Barriers	(2)
Regional Economic Integration: Levels of Economic Integration	(2)
Benefits & Costs of Economic Integration – Major Trading Blocks: EU, NAFTA, ASEAN and SAARC	(4)
Multilateral Regulation of Trade and Investment-Basic Principles of Multilateral Trade Negotiations	(2)
GATT and its early Rounds-World Trade Organization-Structure and functions	(2)



TRIPs & TRIMs-WTO & India-UNCTAD	(3)
UNIT-III	12 Hrs
Global Business and Entry Strategies	
Global Market Entry Strategies-Exporting, Licensing, Franchising, Contract Manufacturing	(4)
Assembly and Integrated Local manufacturing	(2)
Global Ownership Strategies: Strategic Alliance Types of Strategic Alliances	(3)
Selection of Strategic Alliance Partner, managing and sustaining Strategic Alliance-Cost and Benefit Analysis of Entry Strategies	(3)
Entry Analysis and Entry strategy configuration	(3)
UNIT-IV	12 Hrs
Global E-Business	
Conceptual Framework of E-business-Prerequisites for Effective E-business Transactions	(3)
E-enabled Business Process Transformation and Challenges	(3)
E-business Technology and Environment- E-Business Applications-E- Business Models	(3)
Alternative E-business Strategies-Global E- Marketing Electronic Processing of International Trade Documents	(3)
Policy Framework for Global E-business	(3)
UNIT-V	12 Hrs
Managing Global Business	
Strategy and Global Organization -Global Strategic Planning	(4)
Going Global and Implementing Strategies	(3)
Intercultural Communications	(4)
Intercultural Human Resources Management in Global Context	(4)
SUGGESTED READING:	
● Charles W. K Hill and Arun K. K. Jain. 2010. International Business - Competing in the Global Market Place. 6 th edition. New Delhi: Tata McGraw Hill.	
● John D. Daniels and Lee H. Radebaugh. 2006. International Business. New Delhi: Pearson Publications.	
● Subba Rao, P. 2011. International Business. 3 rd revised edition. Mumbai: Himalaya Publications.	
● Aswathappa, K. 2010. International Business. New Delhi: Tata McGraw Hill.	



PERFORMANCE MANAGEMENT – II

Credits: 4
Subject Code: IF18604

Semester: VI
No. of hours: 60 Hours

Objective:

Use strategic planning and control models to plan and monitor organizational performance and Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organizational performance

Course Outcomes:

- CO1: To Explain the Performance Evaluation
- CO2: To Organize the Performance Measurement and Control.
- CO3: To Interpret the Performance Analysis
- CO4: To Identify the Current Developments
- CO5: To Defend Recent trends in Performance Management

UNIT – 1

Performance Evaluation

12 Hours

- Alternative views of performance measurement and management
- Strategic performance issues in complex business structures
- Predicting and preventing corporate failure.

4 hrs
4 hrs
4 hrs

UNIT – 2

Performance Measurement and Control

12 Hours

- Performance management information systems
- Sources of management information
- Management reports

4 hrs
4 hrs
4 hrs

UNIT– 3

Performance analysis

12 Hours

- Performance analysis in private sector organizations
- Divisional performance and transfer pricing
- Performance analysis in not-for-profit organizations and the public sector
- External considerations and behavioral aspects.

3 hrs
3 hrs
3 hrs
3 hrs

UNIT – 4

Current Developments

12 Hours

- Current developments and emerging issues performance management
- Current developments in management accounting techniques

6 hrs
6 hrs



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UNIT- 5

Recent trends in Performance Management

Current issues and trends in performance management.

12Hours

12 hrs

Suggested Readings:

Advanced Performance Management, Kaplan Publishing, 2022



E COMMERCE

Credits: 4

Subject Code: IF18605

Semester: VI

No. of hours: 60 Hrs

Objectives: To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.

Outcome: Students will have comprehensive knowledge on various facets of e-commerce related to network infrastructure, business strategies and pertinent technologies.

Course Outcomes:

CO1: Explain electronic commerce framework and WWW architecture

CO2: Select mercantile process models and types of electronic payment systems.

CO3: Apply EDI implementations and analyze intra organizational electronic commerce

CO4: choose advertising and marketing on the internet.

CO5: Identify consumer search and resource discovery, on demand education and digital copy rights

UNIT-I

12 Hrs

Introduction to Electronic Commerce

Electronic Commerce Framework – electronic commerce and media convergence (1)

The anatomy of E-Commerce applications (1)

Electronic commerce consumer applications (1)

Electronic commerce organization applications (2)

Electronic Commerce and World Wide Web

Architectural framework for electronic commerce (1)

World Wide Web (WWW) as the architecture (1)

Web background (1)

Hypertext publishing (1)

Technology behind the web (2)

Security and the web (1)

UNIT-II

12 Hrs

Consumer – Oriented Electronic Commerce

Consumer – oriented applications (1)

Mercantile process models (1)

Mercantile models from the consumer's perspective (1)

Mercantile models from the merchant's perspective (1)

Electronic Payment System



Types of electronic payments	(1)
Digital token-based electronic payment systems	(2)
Smart cards and electronic payment systems	(1)
Credit card-based electronic payment systems	(2)
Risk and electronic payment systems	(2)

12 Hrs

UNIT-III

EDI Implementation, MIME and Value Added Networks

Standardisation and EDI	(1)
EDI Software Implementation	(2)
EDI envelope for message transport	(1)
Value Added Networks (VANs)	(1)

Intra-Organizational Electronic Commerce

Internal information systems	(1)
Macro-forces and internal commerce	(1)
Work flow automation and co-ordination	(1)
Customization and internal commerce	(2)
Supply chain management	(2)

12 Hrs

UNIT-IV

The Corporate Digital Library

Dimensions of internal electronic commerce systems	(1)
Making a business case of document library	(1)
Types of digital documents	(1)
Issues behind document infrastructure	(1)
Corporate data warehouses	(2)

Advertising and Marketing on the Internet

The new age of information – based marketing	(2)
Advertising on the internet	(1)
Charting the on-line marketing process	(2)
Market research	(1)

12 Hrs

UNIT-V

Consumer Search and Resource Discovery

Search and resource discovery paradigms	(1)
Information search and retrieval	(1)
Electronic commerce catalogues or directories	(1)
Information filtering, consumer	(1)
Data interface emerging tools	(2)

On Demand Education and Digital Copyrights



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Computer based education and training

(2)

Technological components of education on demand

(2)

Digital copy right and E-Commerce

(2)

SUGGESTED READING:

- Kalakota Ravi and Whinstone Andrew, B. 1996. **Frontiers of Electronic Commerce.** International Student edition. New Delhi: Pearson Publication.
- Treese Winfield, G. and Stewart Lawrence, C. 1998. **Designing Systems for Internet Commerce,** Low priced edition.

(2)



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WEB PROGRAMMING PRACTICALS

Credits: 1
Subject Code: IF18606

Semester: VI
No. of hours: 30 hrs

Objective: To develop skills in designing a web page and also to create interactive pages for validations.

Outcomes: Students will be independently able to design web pages and to apply the validations for interactive web pages.

Basic Text Formatting Tags

- Inserting Images
- Creation of ordered lists
- Creation of unordered lists
- Creation of tables
- Creation of form
- Creation of frames
- Creation of links
- Using arithmetic operations in Javascript
- Programs using conditional statements.
- Programs using loops
- Programs using functions
- Programs using validations
- Working with style sheets

Suggested Readings:

- Ivan Baybross **Web enables commercial application development using HTML, DHTML, JAVA script**. Perl CG, BPB publications.
- Steven Holzner, **HTML Black book**. Dream Tech Publications

BRIDGE COURSE
FINANCIAL ACCOUNTING –I
(For Non-Commerce Students)

Credits:

Subject Code:

Semester: I

No. of hours: 15hrs

Objectives: To prepare the new entrants to understand the Basic accounting concepts and equip the students with the knowledge of accounting process.

Course Outcomes:

CO1. To understand the concept of accounting.

CO2. To Explain the Book-Keeping Accounting

CO3. To Explain the Accounting Equations

CO4. To learn the posting of Journal Entries

CO5. To Prepare the ledger accounts.

Unit – 1

3 Hrs

Introduction to accounting – need for Accounting and Definition -Meaning, Features, Objectives

Unit – 2

3 Hrs

Functions, Systems, Bases and Scope of Accounting.

Bookkeeping and accounting, Branches of accounting and advantages and Limitations.

Unit – 3

3 Hrs

Basic Terminology used, Accounting Concepts and Conventions.

Accounting Equation

Unit – 4

3 Hrs

Classifications of Accounts, Rules of Double Entry System

Journalizing

Unit – 5

3 Hrs

Posting to Ledgers and Balancing of Ledgers.

ADD ON COURSE

FINANCIAL MARKETS & INSTITUTIONS

Credits:

Semester: VI

Subject Code:

No. of hours: 30 Hours

Objectives: To implant conceptual knowledge of Financial Market and institutions

Course Outcomes:

CO1. Classify about financial markets and services.

CO2. Explain about the capital markets with reference to stock market as per SEBI regulations.

CO3. Sketch the working of money market in the Indian Financial System.

CO4. Analyze the derivative and depository system.

CO5. Appraise financial service system relating to mutual funds and merchant banking.

UNIT-I

Introduction

6 hours

Overview of Indian financial system

Functions, various segments, developments, and defects,

Remedial measures-financial reforms

Financial services-meaning, fund based non fund based

Modern activities – innovative financial instruments

Challenges facing the financial service sector

UNIT-II

Capital Markets

6 hours

Constituents-primary and secondary market

Growth rate-defects of Indian capital markets

SEBI norms, stock exchanges, meaning, functions

Organization listing procedure, types of brokers, function

NSE, OTCEI

Fractions methods of floating new issues

General guidelines for new issue, SEBI guidelines – recent trends

UNIT-III

6 hours

Money Market

Structure, features, objectives

Importance of money markets

Segments of money markets

Call markets -bill markets, commercial papers

Certificates of deposits, inter-bank certificate

Repo- discount finance house of India

UNIT-IV

Securitization of Debts

6 hours

Meaning, modus operandi, role of merchant bankers, and other agents

Structure of securitization

Securitisable assets – benefits – drawbacks- future prospects

Derivatives: Meaning, kinds of financial derivatives, concepts of forwards, futures, options

Swap, importance of derivatives

Depository System: meaning, process of depository systems in India

SEBI norms, benefits & draw backs

NSDL & Central depository system

UNIT-V

Mutual Funds

6 hours

Meaning, origin, types or classification

Importance of mutual funds - Operation

Concept of Net Asset Value (NAV) method - guidelines

Reasons for slow growth, future prospects of mutual fund industry

Merchant Banking

Concept, origin, role of merchant bankers

Services, Regulatory framework pre & post issue management-Challenges

Qualities required for a Merchant Banker

SEBI Regulations and Conditions for Merchant Banking

SUGGESTED READING:

1. Gordon and Natarajan. 2012. **Financial Markets and Service.** 3rd edition. Himalaya Publications: Mumbai.
2. Bhole, L.M. and Mahakud Jitendra. **Financial Institutions and Markets.** 5th edition. Tata McGraw Hill Publications: New Delhi.
3. Khan, M.Y. **Financial Services.** 6th edition. Tata McGraw Hill Publications: New Delhi.
4. Mithani, D.M. and Gordon, E. 2012. **Financial Services – Banking and Insurance.** 3rd edition. Himalaya Publications: Mumbai.
5. **Marketing of Financial Services.** 2003 edition. ICFAI.

SELF STUDY COURSE

PRINCIPLES OF GENERAL AND LIFE INSURANCE

Credits:

Semester: IV

Subject Code:

No. of hours: 10 hrs

Objective: To make students to learn the Principles of Insurance and Life Insurance.

Outcome: Students will gain knowledge of General Insurance and Life and Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE

TERMINOLOGY:

2 Hrs

Risk Management –Types of Risks – Actual and Consequential Losses – Management of Risks – Different Classes of Insurance – Importance of Insurance – Management of Risk by Individuals and Insurers – Fixing of Premiums – Reinsurance– Role of Insurance in Economic Development and Social Security – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Role of Regulators – Common and specific terms in Life and Non Life Insurance - Understanding Insurance Customers – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior.

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS: 2 Hrs

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 - 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 - 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.

Unit III:

INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE

POLICIES AND PREMIUM CALCULATION:

2 Hrs

Meaning evolution, growth and principles of Life Insurance –Life Insurance Organizations in India – Competition and Regulation of Life Insurance - Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies – Customer Evaluation – Policy Evaluation – Group and Pension Insurance Policies – Special features of Group Insurance/Super Annuation Schemes – Group Gratuity Schemes. Computation of Premiums - Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value.

UNIT-IV: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING: 2Hrs

Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting

UNIT-V:**UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING: 2 Hrs**

Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

SUGGESTED READINGS:

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

BCom IAF
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5	Coroporate and Business Laws	Ms. A. Padmaja	Asst Professor	9908028464	
6	Management Accounting Techniques I	Mr Vikas	St.Josephs Degree College, Koti, Hyderabad	9652181320	Pulipaka.vikas@gmail.com
7	Financial Reporting	Mr Sakalaya Sharma	St.Josephs Degree College, Koti, Hyderabad	9908113234	
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		Ms Jahanavi	RGR Siddanthi Degree College	9247332233	