

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

B.Com. (General) (CBCS)

FACULTY OF COMMERCE, OU

B.Com.(General)

Syllabus (CBCS)

(w.e.f. 2025–2026)

Semester - II



FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.

2025

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B.COM (General)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER – I						
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
4.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	MJR103	Business Economics	5	5	3 hrs	80U+20I
Total			25	25		
SEMESTER – II						
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SLS2	Second Language	5	5	3 hrs	80U+20I
8.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
9.	MJR202	Business Laws	5	5	3 hrs	80U+20I
10.	MJR203	Banking and Financial Services	5	5	3 hrs	80U+20I
Total			25	25		
SEMESTER – III						
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
15.	MJR303	Auditing	5	5	3 hrs	80U+20I
Total			25	25		
SEMESTER – IV						
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	SLS4	Second Language	5	5	3 hrs	80U+20I
18.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
20.	MJR403	Income Tax	5	5	3 hrs	80U+20I
Total			25	25		
SEMESTER – V						
21.	MJR501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
23.	MDC503 (Offered to other	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	80U+20I

2

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	Students)					
24	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	2	2	2 hrs	40U+10I
		Total	21	21		
		SEMESTER – VI				
27	MJR601	a) Management Accounting/ b) Financial Control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
28	MJR602	a) Theory and Practice of GST/ b) International Auditing/ c) Financial Decision Making	3T+4P 5	5	2 hrs/3 hrs	50T+35P + 15I/ 80U+20I
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15I S+10VV
30	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	21	21		
		GRAND TOTAL	142	142		

THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: Second Language Skill; SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinary Course; T: Theory; P: Practical; I: Internal Exam U: University Exam; RMP: Research Methodology & Project Report; PR: Project Report; IS: Internship; VV: Viva-Voce Examination.

Note: If a student opts for “a” in SEC in V Semester, the student has to opt for “a” only in VI Semester and so is the case with “b” and “c” in the case of Major/MDC papers also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	5	20
2	SL (Second Language)	4	5	20
3	SEC	4	2	8
4	MDC	1	4	4
5	VAC	2	3	6
6	RMP	1	4	4
7	MJR	16	5	80
	TOTAL	32	Total	142
	Commerce	18	Commerce	86
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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SEMESTER - II

Paper MJR 201: FINANCIAL ACCOUNTING-II

PAPER CODE: MJR 201
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
ESED: 3 hrs

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

Course Objectives:

1. Understand accounting treatment for bills of exchange, consignment accounts, and joint ventures
2. Develop skills in accounting for incomplete records and single entry system
3. Familiarize with accounting for non-profit organizations
4. Apply accounting principles and standards to various business transactions
5. Analyze and interpret financial statements for different types of organizations

Course Outcomes:

1. Prepare accounting records for bills of exchange, consignment accounts, and joint ventures
2. Convert incomplete records to double-entry system and prepare financial statements
3. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
4. Apply accounting standards and principles to various business transactions and events
5. Analyze and interpret financial statements for informed decision-making

UNIT-I: BILLS OF EXCHANGE:

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

UNIT-II: CONSIGNMENT ACCOUNTS:

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

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)

UNIT-IV: 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 Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)

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UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Financial Accounting -I: Prof. Prashanta Athma: Himalaya Publishing House Pvt Ltd.
5. Financial Accounting -II: Prof. K. Krishna Chaitanya: Kamala Devi, Kalyani Publishers-2025.
6. Financial Accounting- II: S.P. Jain & K.L. Narang, Kalyani publishers. 2nd Revised Edition- 2017
7. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
8. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Financial Accounting -I: Dr. K. Naveen Kumar: Vedashree Publishers-2024
11. Financial Accounting -II: Prof. Kamatam. Srinivas, S. Publications-2025.
12. Financial Accounting-II: Mrs. K. Archana, P. Subhashini, SV Publication. First Edition-2025
13. Financial Accounting-II: Dr Yogeshwaran, E.V. Chandramohan Sastry, Professional books Publishers. New edition- 2025, Year of Publication-2018
14. Financial Accounting-II: Prof Prabhu Sahai, Mary Vinaya Sheela and Others, DL Publishers and Distributors-2025.
15. Financial Accounting-II: Dr K Naveen Kumar and Dr D SreeRam Vedashree Publishers- 2025.

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SEMESTER - II

Paper MJR 202: BUSINESS LAWS

PAPER CODE: MJR 202

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

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

Course Objectives:

1. Understand the fundamental principles and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

Course Outcomes:

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

UNIT-I: INDIAN CONTRACT ACT, 1872:

Agreement and Contract : Definition - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Consent: Competency to contract Free Consent (Coercion, Undue influence, Fraud, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Void (Restraint of Trade, Legal Proceedings) – Discharge and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Introduction) – Overview of Contract Indemnity and Contract Guarantee.

UNIT-II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Transfer of Property – Rights of Unpaid Seller: Definition of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfair Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authority (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monetary Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS (IPRS):

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Trade Marks: Definition – Functions – Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents –patentable and non-patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).

UNIT-IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:

Directors: Qualification - Disqualification – Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities – Loans and Directors – Independent Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 of the Companies Act, 2013 Applicability – Composition of CSR Committee – Mandatory 2% Spending and Treatment of unspent amount –Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) – Resolutions (Ordinary, Special) - Kinds of Meetings – Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Frequency and Rules).

UNIT-V: CORPORATE INSOLVENCY AND WINDING UP:

Winding up under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) – Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code – 2016: Objective and Applicability – The Process – Overview of the Corporate Insolvency Resolution Process (CIRP) –Key Functionaries: National Company Law Tribunal (NCLT) – Committee of Creditors (CoC) – Insolvency Professional (IP) – Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority).

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP
- 5) Business Law: V K Sareen, Kalyani Publishers. 1st Edition-2020
- 6) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 7) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 8) Business Law – Dr. Indrakanti Sekhar & Ms. Tulja Bhavani, SIA Publishing & Distributors Pvt. Ltd.
- 9) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 10) Corporate Law: PPS Gogna, S Chand.
- 11) Business Law: D.S. Vital, S Chand
- 12) Company Law: Bagrial AK, Vikas Publishing House.
- 13) Business Law: B.K. Hussain, S. Gopal Rao, Professional books Publishers, Edition-2024, Year of Publication – 2020.
- 14) Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication. First Edition-2025
- 15) Business Laws: S.P. Neehalika Bavya: S. Publishers.
- 16) Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.
- 17) Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.

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SEMESTER - II

Paper MJR 203: BANKING AND FINANCIAL SERVICES

PAPER CODE: MJR 203

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

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

Course Objectives:

1. Understand the functions and trends in commercial banking
2. Familiarize with banker-customer relationship and negotiable instruments
3. Learn about financial services, including merchant banking and venture capital
4. Understand leasing, discounting, factoring, and forfeiting
5. Analyze the role of financial services in the economy

Course Outcomes:

1. Explain the functions and trends in commercial banking, including e-banking and mobile banking
2. Apply knowledge of banker-customer relationship and negotiable instruments to banking practices
3. Evaluate the role of financial services, including merchant banking and venture capital, in facilitating economic growth
4. Analyze the different types of financial services, including leasing, discounting, factoring, and forfeiting
5. Understand the regulatory framework and challenges facing the financial service sector

UNIT-I: INTRODUCTION:

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

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

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

UNIT-III: NEGOTIABLE INSTRUMENTS:

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

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UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

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

UNIT-V: FINANCIAL SERVICES:

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Banking and Financial Services: Dr. Nazia Sultana & Dr. G. Saritha: S Publishers.
9. Financial Services: T. Siddaiah, Pearson Education.
10. Financial Institutions and Markets: Dr. B. Sandhya Rani & B. Rahul: NHB Publications, New Delhi.
11. Banking and Financial Services: Jagroop Singh, Kalyani Publishers. 1st Edition-2020
12. Banking and Financial Services: Dr. J. Jeyanthi, Dr, G Nagalaxmi, Professional Books Publishers. Edition-2025, Year of publication-2024
13. Banking and Financial Services: MR. V. Surendar Rao, S.V. Publications. First Edition-2025
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