

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – I

FINANCIAL ACCOUNTING - I

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

HPW : 5

NO. Of Credits: 5

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

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

UNIT-II: SUBSIDIARY BOOKS: Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT: Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION: 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)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – **Methods of depreciation:** Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS: Final Accounts of Sole Trader: Meaning -Uses -**Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet** – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS: 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.

2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.

3. Accountancy-I: S.P. Jain & K.L.Narang, Kalyani Publishers.

4. Accountancy-I: Tulasian, Tata McGraw Hill Co.

5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.

6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.

7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication. 8. Financial Accounting: JawaharLal, Himalaya Publishing House.

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GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An autonomous college of Osmania University)
Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (COMPUTER APPLICATIONS)
SEMESTER-I – FINANCIAL ACCOUNTING-I (Question paper pattern)
Applicable from the academic year 2020 -2021

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

- I. Internal Assessment:40 Marks
- | | |
|-------------|------------|
| Written | : 20 Marks |
| Assignment | : 5 Marks |
| Seminar | : 5 Marks |
| MCQ's | : 10Marks |
| (Objective) | |
| Total | : 40 Marks |

Note: Average marks of two Internal written test will be considered.

Part-A

- I. Answer any five of the following questions (5x4=20)
1. Theory form Unit I
 2. Theory from Unit II
 3. Problem from Unit III
 4. Theory from Unit IV
 5. Theory from Unit V
 6. Problem from Unit-I
 7. Problem from Unit II
 8. Problem from Unit V

Part-B

- II. Answer the following Questions (5 X8=40)
- | | |
|------------------------------------|--------------------------|
| 9. (a) Problem from Unit-I (OR) | (b) Theory from Unit I |
| 10. (a) Problem from Unit II (OR) | (b) Problem from Unit II |
| 11. (a) Problem from Unit III (OR) | (b) Theory from Unit III |
| 12. (a) Problem from Unit IV (OR) | (b) Theory from Unit IV |
| 13. (a) Problem from Unit V (OR) | (b) Problem from Unit V |

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DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – I

BUSINESS ORGANISATION AND MANAGEMENT

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

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

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS: Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

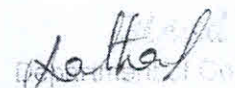
UNIT-II: JOINT STOCK COMPANY: Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of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

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT: Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

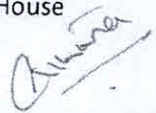
UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS: 1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers 2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House 3.Business Organization & Management: Dr. Manish Gupta, PBP. 4.Organization & Management: R. D. Agarwal, McGraw Hill. 5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House 6.Business Organization & Management: C.R. Basu, Tata McGraw Hill 7.Business Organization & Management: M.C. Shukla S. Chand, 8.Business Organisation and Management: D.S. Vittal, S. Chand 9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House


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Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (COMPUTER APPLICATIONS)
SEMESTER-I – BUSINESS ORGANIZATION & MANAGEMENT (Question paper pattern)
Applicable from the academic year 2020-21

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

I. Internal Assessment:40 Marks	
Written	: 20 Marks
Assignment	: 5 Marks
Seminar	: 5 Marks
MCQ's	: 10Marks
(Objective)	
Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

Answer any five of the following questions (5x4=20)

1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

Answer the following Questions (5 X8=40)

- | | | |
|------------------------------|------|--------------------------|
| 9. (a) Theory from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Theory from Unit II | (OR) | (b) Theory from Unit II |
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DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – I

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 3T+4P

NO. Of Credits: 5

Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.

UNIT-I: INTRODUCTION TO COMPUTERS:

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer. Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.


UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS: Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. Primary Vs Secondary Storage, Data storage & retrieval methods. Primary Storage: RAM ROM, PROM, EPROM, EEPROM. Secondary Storage: Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

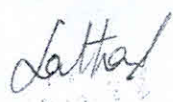
UNIT-III: SOFTWARE: Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM: Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

UNIT-V: DATA COMMUNICATION: Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS: Computer Fundamentals: P.K.Sinha


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B.Com. (Tax Procedures)

TAXATION

SEMESTER – I

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

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DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – I

FINANCIAL ACCOUNTING - I

(Tax Procedures)

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

HPW : 5

NO. Of Credits: 5

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

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Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

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*Datta
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Time: 2 ½ Hrs

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Written : 20 Marks
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 6. Problem from Unit-I
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Part-B

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Head

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DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – I

BUSINESS ORGANISATION AND MANAGEMENT

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

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

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UNIT-V: AUTHORITY, COORDINATION AND CONTROL: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS: 1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers 2.Business Organisation & Management: Patrick Anthony, Himalaya Publishing House 3.Business Organization & Management: Dr. Manish Gupta, PBP. 4.Organization & Management: R. D. Agarwal, McGraw Hill. 5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House 6.Business Organization & Management: C.R. Basu, Tata McGraw Hill 7.Business Organization & Management: M.C. Shukla S. Chand, 8.Business Organisation and Management: D.S. Vittal, S. Chand 9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House


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Faculty of commerce – B.Com I YEAR (TAXATION)

SEMESTER-I – BUSINESS ORGANIZATION & MANAGEMENT (Question paper pattern)

Applicable from the academic year 2020-21

Max.Marks : 100 (60+40)

Time: 2 ½ Hrs

I. Internal Assessment: 40 Marks	
Written	: 20 Marks
Assignment	: 5 Marks
Seminar	: 5 Marks
MCQ's	: 10 Marks
(Objective)	
Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

Answer any five of the following questions (5x4=20)

1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

Answer the following Questions (5 X 8=40)

- | | | |
|------------------------------|------|--------------------------|
| 9. (a) Theory from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Theory from Unit II | (OR) | (b) Theory from Unit II |
| 11. (a) Theory from Unit III | (OR) | (b) Theory from Unit III |
| 12. (a) Theory from Unit IV | (OR) | (b) Theory from Unit IV |
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DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – I

INCOME TAX-I

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION: Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-indefault – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME: Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT-III: INCOME FROM SALARIES: Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-IV: INCOME FROM HOUSE PROPERTY: Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION: Definition of 'Business and Profession' – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED READINGS: 1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.

2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann

3. Income Tax: B.B. Lal, Pearson Education.

4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

5. Income Tax: Johar, McGrawHill Education.

6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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Re-Accredited by NAAC with "B" Grade

Faculty of commerce – B.Com I YEAR (TAXATION)

SEMESTER-I – **INCOME TAX-I** (Question paper pattern)

Applicable from the academic year 2020 -2021

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

I. Internal Assessment:40 Marks	
Written	: 20 Marks
Assignment	: 5 Marks
Seminar	: 5 Marks
MCQ's	: 10Marks
(Objective)	
Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

- I. Answer any five of the following questions (5x4=20)
1. Theory from Unit I
 2. Theory from Unit II
 3. Problem from Unit III
 4. Theory from Unit IV
 5. Theory from Unit V
 6. Problem from Unit-I
 7. Problem from Unit II
 8. Problem from Unit V

Part-B

- II. Answer the following Questions (5 X8=40)
- | | | |
|-------------------------------|------|--------------------------|
| 9. (a) Problem from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Problem from Unit II | (OR) | (b) Problem from Unit II |
| 11. (a) Problem from Unit III | (OR) | (b) Theory from Unit III |
| 12. (a) Problem from Unit IV | (OR) | (b) Theory from Unit IV |
| 13. (a) Problem from Unit V | (OR) | (b) Problem from Unit V |



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COMPUTER APPLICATIONS

SEMESTER - II

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – II

FINANCIAL ACCOUNTING-II

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100

HPW : 5

NO. Of Credits:5

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

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- Accommodation bills.(Including problems)

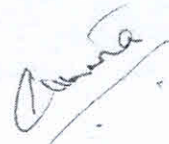
UNIT-II: CONSIGNMENT ACCOUNTS: Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher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

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

UNIT-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 and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)


- SUGGESTED READINGS:**
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
 2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
 3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
 4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
 5. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
 6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
 7. Financial Accounting: M.N Arora, Tax Mann Publications.



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GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An autonomous college of Osmania University)
Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (COMPUTER APPLICATIONS)
SEMESTER-II – **FINANCIAL ACCOUNTING-II** (Question paper pattern)
Applicable from the academic year 2020-21

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

I.	Internal Assessment:40 Marks	
	Written	: 20 Marks
	Assignment	: 5 Marks
	Seminar	: 5 Marks
	MCQ's	: 10Marks
	(Objective)	
	Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

Answer any five of the following questions (5x4=20)

1. Theory from Unit I
2. Theory from Unit II
3. Problem from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Problem from Unit-I
7. Problem from Unit II
8. Problem from Unit V

Part-B

Answer the following Questions (5 X8=40)

- | | | |
|-------------------------------|------|--------------------------|
| 9. (a) Problem from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Problem from Unit II | (OR) | (b) Problem from Unit II |
| 11. (a) Problem from Unit III | (OR) | (b) Theory from Unit III |
| 12. (a) Problem from Unit IV | (OR) | (b) Problem from Unit IV |
| 13. (a) Problem from Unit V | (OR) | (b) Problem from Unit V |



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(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – II

BUSINESS LAWS

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100

HPW : 5

NO. Of Credits: 5

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

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

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

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

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS: Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP: Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS: 1) Company Law: ND Kapoor, Sultan Chand and Co.

2) Company Law: Rajashree. – HPH

3) Business Law - Kavitha Krishna, Himalaya Publishing House

4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP

5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP

6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.

7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.

8) Corporate Law: PPS Gogna, S Chand.

9) Business Law: D.S. Vital, S Chand 10) Company Law: Bagrial AK, Vikas Publishing House.

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(An autonomous college of Osmania University)
Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (COMPUTER APPLICATIONS)
SEMESTER-II – **BUSINESS LAW** (Question paper pattern)
Applicable from the academic year 2020-21

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

I.	Internal Assessment:40 Marks	
	Written	: 20 Marks
	Assignment	: 5 Marks
	Seminar	: 5 Marks
	MCQ's	: 10Marks
	(Objective)	
	Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

Answer any five of the following questions (5x4=20)

1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V


Part-B

Answer the following Questions (5 X8=40)

- | | | |
|------------------------------|------|--------------------------|
| 9. (a) Theory from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Theory from Unit II | (OR) | (b) Theory from Unit II |
| 11. (a) Theory from Unit III | (OR) | (b) Theory from Unit III |
| 12.(a) Theory from Unit IV | (OR) | (b) Theory from Unit IV |
| 13. (a) Theory from Unit V | (OR) | (b) Theory from Unit V |



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DEPARTMENT OF COMMERCE

B.COM I YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – II

PROGRAMMING WITH C & C++

Applicable from the academic year 2020-21 onwards

MAX MARKS : : 60 E+40I=100

HPW : 3T+4P

NO. Of Credits: 5

Objective:To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS Introduction:

Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts- algorithms–Commonly used library functions - Executing the C Program - Pre-processors in "C"- Keywords & Identifiers – Constants – Variables: Rules for defining variables - Scope and Life of a Variable– Data types - Type Conversion - Formatted Input and Output operations. Operators: Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. Looping statements: Introduction While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. Built in functions: Mathematical functions - String functions - Character functions - Date functions.User defined functions: Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference - Recursive functions.Arrays: Introduction - Defining an array - Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. Strings: Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS Pointers: Features of pointers- Declaration of Pointers- arithmetic operations with pointers Structures: Features of Structures - Declaring and initialization of Structures –Structure within Structure Array of Structures- Enumerated data type-Unions-Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++ Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ – Simple program of C++– Storage Classes-Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts-Class-Object-Inheritance-Polymorphism Encapsulation-Abstraction.

SUGGESTED READINGS: 1. Programming with C& C++ :IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers. 2. Programming in ANSI C: Balagurusamy, McGraw Hill. 3. Mastering C: K.R. Venugopal, McGraw Hill. 4. C: The Complete Reference: H.Schildt, McGraw Hill. 5. Let Us C: Y.Kanetkar, BPB. 6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill. 7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill. 8. Schaums Outlines: Programming with C++: by John R Hubbard. 9. Let Us C++: Y.Kanetkar, BPB.

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Head

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TAXATION &

Procedures

SEMESTER – II

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

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DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – II

FINANCIAL ACCOUNTING-II

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

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

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- 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 –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

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

UNIT-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 and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

- SUGGESTED READINGS:**
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
 2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
 3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
 4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
 5. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
 6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
 7. Financial Accounting: M.N Arora, Tax Mann Publications.

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GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An autonomous college of Osmania University)
Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (TAXATION)
SEMESTER-II – **FINANCIAL ACCOUNTING-II** (Question paper pattern)
Applicable from the academic year 2020-21

Max.Marks :100 (60+40)

Time: 2½Hrs

- I. Internal Assessment:40 Marks
- | | |
|-------------|------------|
| Written | : 20 Marks |
| Assignment | : 5 Marks |
| Seminar | : 5 Marks |
| MCQ's | : 10Marks |
| (Objective) | |
| Total | : 40 Marks |

Note: Average marks of two Internal written test will be considered.

Part-A

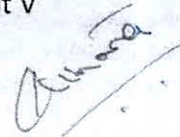
Answer any five of the following questions (5x4=20)

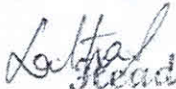
1. Theory form Unit I
2. Theory from Unit II
3. Problem from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Problem from Unit-I
7. Problem from Unit II
8. Problem from Unit V

Part-B

Answer the following Questions (5 X8=40)

- | | | |
|-------------------------------|------|--------------------------|
| 9. (a) Problem from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Problem from Unit II | (OR) | (b) Problem from Unit II |
| 11. (a) Problem from Unit III | (OR) | (b) Theory from Unit III |
| 12.(a) Problem from Unit IV | (OR) | (b)Problem from Unit IV |
| 13. (a) Problem from Unit V | (OR) | (b) Problem from Unit V |




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(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – II

BUSINESS LAWS

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

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

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

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

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

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS: Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP: Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS: 1) Company Law: ND Kapoor, Sultan Chand and Co.

2) Company Law: Rajashree. – HPH

3) Business Law - Kavitha Krishna, Himalaya Publishing House

4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP

5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP

6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.

7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.

8) Corporate Law: PPS Gogna, S Chand.

9) Business Law: D.S. Vital, S Chand 10) Company Law: Bagrial AK, Vikas Publishing House.

Sathal

Head

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(An autonomous college of Osmania University)
Re-Accredited by NAAC with "B" Grade
Faculty of commerce – B.Com I YEAR (TAXATION)
SEMESTER-II – **BUSINESS LAW** (Question paper pattern)
Applicable from the academic year 2020-21

Max.Marks :100 (60+40)

Time: 2½Hrs

- I. Internal Assessment:40 Marks
- | | |
|-------------|------------|
| Written | : 20 Marks |
| Assignment | : 5 Marks |
| Seminar | : 5 Marks |
| MCQ's | : 10Marks |
| (Objective) | |
| Total | : 40 Marks |

Note: Average marks of two Internal written test will be considered.

Part-A

Answer any five of the following questions (5x4=20)

1. Theory form Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

Answer the following Questions (5 X8=40)

- | | | |
|------------------------------|------|--------------------------|
| 9. (a) Theory from Unit-I | (OR) | (b) Theory from Unit I |
| 10. (a) Theory from Unit II | (OR) | (b) Theory from Unit II |
| 11. (a) Theory from Unit III | (OR) | (b) Theory from Unit III |
| 12.(a) Theory from Unit IV | (OR) | (b)Theory from Unit IV |
| 13. (a) Theory from Unit V | (OR) | (b) Theory from Unit V |

Kathal

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DEPARTMENT OF COMMERCE

B.COM I YEAR (TAXATION)CBCS

SEMESTER – II

INCOME TAX-II

Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100

PPW : 5

NO. Of Credits: 5

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS: Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

UNIT-II: INCOME FROM OTHER SOURCES: General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME: Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS: Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE: Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

- SUGGESTED READINGS:** 1) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3) Income Tax: B. Lal, Pearson Education.
4) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
5) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6) Income Tax: Johar, McGraw Hill Education.
7) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning



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(An autonomous college of Osmania University)

Re-Accredited by NAAC with "B" Grade

Faculty of Commerce – B.Com II YEAR (TAXATION)

SEMESTER-IV – **INCOME TAX-II** (Question paper pattern)

Applicable from the academic year 2020 -2021

Max.Marks :100 (60+40)

Time: 2 ½ Hrs

I.	Internal Assessment:40 Marks	
	Written	: 20 Marks
	Assignment	: 5 Marks
	Seminar	: 5 Marks
	MCQ's	: 10Marks
	(Objective)	
	Total	: 40 Marks

Note: Average marks of two Internal written test will be considered.

Part-A

- I. Answer any five of the following questions (5x4=20)
1. Problem form Unit I
 2. Theory from Unit II
 3. Problem from Unit III
 4. Theory from Unit IV
 5. Theory from Unit V
 6. Theory from Unit-I
 7. Problem from Unit II
 8. Theory from Unit V

Part-B

- II. Answer the following Questions (5 X8=40)
- | | | |
|-------------------------------|------|--------------------------|
| 9. (a) Problem from Unit-I | (OR) | (b) Problem from Unit I |
| 10. (a) Problem from Unit II | (OR) | (b) Problem from Unit II |
| 11. (a) Problem from Unit III | (OR) | (b) Theory from Unit III |
| 12. (a) Problem from Unit IV | (OR) | (b) Theory from Unit IV |
| 13. (a) Theory from Unit V | (OR) | (b) Theory from Unit V |



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COMPUTER APPLICATION

SEMESTER - III

UPSC

Collection and disposal in rural and urban contexts, management of long-term ill-effects.

5. Environmental pollution :

Sustainable development. Radioactive wastes and disposal. Environmental impact assessment for thermal power plants, mines, river valley projects. Air pollution. Pollution control acts.

COMMERCE AND ACCOUNTANCY

PAPER-I

Accounting and Finance

Accounting, Taxation & Auditing

1. Financing Accounting :

Accounting as a financial information system; Impact of behavioural sciences. Accounting Standards e.g., Accounting for Depreciation, Inventories, Research and Development Costs, Long-term Construction Contracts, Revenue Recognition, Fixed Assets, Contingencies, Foreign Exchange Transactions, Investments and Government Grants, Cash Flow Statement, Earnings per Share.

Accounting for Share Capital Transactions including Bonus Shares, Right Shares.

Employees Stock Option and Buy-Back of Securities.

Preparation and Presentation of Company Final Accounts.

Amalgamations, Absorption and Reconstruction of Companies.

2. Cost Accounting :

Nature and functions of cost accounting. Installation of Cost Accounting System. Cost Concepts related to Income Measurement, Profit Planning, Cost Control and Decision Making.

Methods of Costing: Job Costing, Process Costing, Activity Based Costing.

Volume-cost-Profit Relationship as a tool of Profit Planning.

Incremental Analysis/Differential Costing as a Tool of Pricing Decisions, Product Decisions, Make or Buy Decisions, Shut-Down Decisions etc.

Techniques of Cost Control and Cost Reduction : Budgeting as a Tool of Planning and Control. Standard Costing and Variance Analysis.

Responsibility Accounting and Divisional Performance Measurement.

3. Taxation :

Income Tax: Definitions, Basis of charge; Incomes which do not form part of total income. Simple problems of Computation of Income (of individuals only) under various heads, i.e., Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital Gains, Income from other sources, Income of other Persons included in Assessee's Total Income.

Set-off and Carry forward of Loss.

Deductions from Gross Total Income.

Salient Features/Provisions Related to VAT and Services Tax.

4. Auditing :

Government strives to have a workforce which reflects gender balance and women candidates are encouraged to apply.

Company Audit: Audit related to Divisible Profits, Dividends, Special investigations, Tax audit.

Audit of Banking, Insurance, Non-Profit Organization and Charitable Societies/Trusts/Organizations.

Financial Management, Financial Institutions and Markets

1. Financial Management :

Finance Function : **Nature, Scope and Objectives of Financial Management** : Risk and Return Relationship.

Tools of Financial Analysis: Ratio Analysis, **Funds-Flow and Cash-Flow Statement**.

Capital Budgeting Decisions: Process, Procedures and Appraisal Methods. Risk and Uncertainty Analysis and Methods.

Cost of Capital : Concept, Computation of Specific Costs and Weighted Average Cost of Capital. CAPM as a Tool of Determining Cost of Equity Capital.

Financing Decisions: Theories of Capital Structure—Net Income (NI) Approach.

Net Operating Income (NOI) Approach, MM Approach and Traditional Approach. Designing of Capital structure: Types of Leverages (Operating, Financial and Combined), EBIT-EPS Analysis, and other Factors.

Dividend Decisions and Valuation of Firm : Walter's Model, MM Thesis, Gordon's Model Lintner's Model. Factors Affecting Dividend Policy.

Working Capital Management: Planning of Working Capital. Determinants of Working Capital. Components of Working Capital—Cash, Inventory and Receivables.

Corporate Restructuring with focus on Mergers and Acquisitions (Financial aspect only).

2. Financial Markets and Institutions :

Indian Financial System: An Overview

Money Markets: Participants, Structure and Instruments. Commercial Banks. Reforms in Banking Sector. Monetary and Credit Policy of RBI. RBI as a Regulator.

Capital Market : Primary and Secondary Market. Financial Market Instruments and Innovative Debt Instruments; **SEBI as a Regulator**.

Financial Services : Mutual Funds, Venture Capital, Credit Rating Agencies, Insurance and IRDA.

PAPER-II

Organisation Theory and Behaviours, Human Resource Management and Industrial Relations

Organisation Theory and Behaviour

1. Organisation Theory :

Nature and Concept of Organisation; External Environment of Organisation—Technological, Social, Political, Economical and Legal; Organizational Goals Primary and Secondary Goals, Single and Multiple Goals; Management by Objectives.

Evolution of Organisation theory : **Classical Neo-classical and system approach**.

Modern Concepts of Organisation Theory : **Organisational Design, Organisational**

Structure and Organisational Culture.

Organisational Design—Basic Challenges; Differentiation and Intergration Process; Centralization and Decentralization Process; Standardization/Formalization and Mutual Adjustment. Coordinating Formal and Informal Organizations. Mechanistic and Organic Structures.

Designing Organizational structures—Authority and Control; Line and Staff Functions, Specialization and Coordination. Types of Organization Structure—Functional. Matrix Structure, Project Structure. Nature and Basis of Power, Sources of Power, Power Structure and Politics. Impact of Information Technology on Organizational Design and Structure.

Managing Organizational Culture.

2. Organisation Behaviour :

Meaning and Concept; Individual in organization: Personality, Theories, and Determinants; Perception Meaning and Process.

Motivation : Concepts, Theories and Applications. Leadership—Theories and Styles. Quality of Work Life (QWL): Meaning and its impact on Performance, Ways of its Enhancement. Quality Circles (QC)—Meaning and their Importance. Management of Conflicts in Organizations. Transactional Analysis, Organizational Effectiveness, Management of Change.

Human Resources Management and Industrial Relations

1. Human Resources Management (HRM) :

Meaning Nature and Scope of HRM, Human Resource Planning, Job Analysis, Job Description, Job Specification, Recruitment Process, Selection Process, Orientational and Placement, Training and Development Process, Performance Appraisal and 360° Feed Back, Salary and Wage Administration, Job Evaluation, Employee Welfare, Promotions, Transfers and Separations.

2. Industrial Relations (IR) :

Meaning, Nature, Importance and Scope of IR, Formation of Trade Union, Trade Union Legislation, Trade Union Movement in India. Recognition of Trade Unions, Problems of Trade Unions in India. Impact of Liberalization on Trade Union Movement.

Nature of Industrial Disputes: Strikes and Lockouts, Causes of Disputes, Prevention and Settlement of Disputes.

Worker's Participation in Management: Philosophy, Rationale, Present Day Status and Future Prospects.

Adjudication and Collective Bargaining.

Industrial Relations in Public Enterprises Absenteeism and Labour Turnover in Indian Industries and their Causes and Remedies.

ILO and its Functions.

ECONOMICS

PAPER—I

1. Advanced Micro Economics :

(a) Marshallian and Walrasian Approaches to Price determination.

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