

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An autonomous college of Osmania University)

Re-Accredited by NAAC with "B" Grade

Faculty of Commerce

STRUCTURE OF B.COM Course w.e.f the academic year 2021-2022

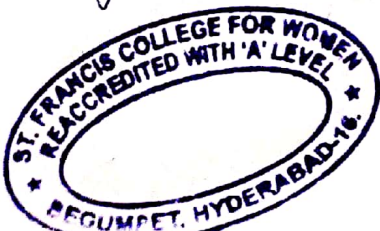
B.COM (COMPUTER APPLICATIONS) PROGRAMME

FIRST YEAR  
SEMESTER: I

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2	1 ½ hours	50 marks
4.	DSC101	Financial Accounting-I	5	5	2 ½ hours	60 E+40 I=100
5.	DSC102	Business Organization and Management	5	5	2 ½ hours	60 E+40 I=100
6.	DSC103	Fundamentals of Information Technology	3T+4P	5 (4+1)	2 ½ hours	60 E+40 I=100 +50P
		Total	27	25		

SEMESTER: II

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1.	ELS2	English (First Language)	4	4		
2.	SLS2	Second Language	4	4		
3.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2	1 ½ hours	50 marks
4.	DSC201	Financial Accounting-II	5	5	2 ½ hours	60 E+40 I=100
5.	DSC202	Business Laws	5	5	2 ½ hours	60 E+40 I=100
6.	DSC203	Programming with C & C++	3T+4P	5 (4+1)	2 ½ hours	60 E+40 I=100 +50P
		Total	27	25		



V. Sankar

Chairman



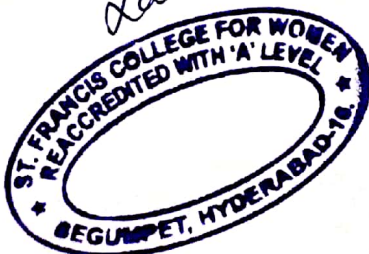
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

**SECOND YEAR  
SEMESTER:III**

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1.	ELS3	English (First Language)	3	3		
2.	SLS3	Second Language	3	3		
3.	SEC1 UGC Specified Course	a) Communication Skills b) Professional Skills	2	2	1½ hours	40 E +10I=50
4.	SEC2 Dept. Specified Course	a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design	2	2	1½ hours	40 E +10I=50
5.	DSC301	Advanced Accounting	5	5	2 ½ hours	60 E+40I=100
6.	DSC302	Business Statistics I	5	5	2 ½ hours	60 E+40I=100
7.	DSC303	Relational Database Management System	3T+4P	5 (4+1)	2 ½ hours	60 E+40I=100 + SDP
		<b>Total</b>	<b>27</b>	<b>25</b>		

**SEMESTER:IV**

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS4	English (First Language)	3	3		
2	SLS4	Second Language	3	3		
3	SEC3 UGC Specified Course	a) Leadership & Management Skills b) Universal Human Values	2	2	1½ hours	40 E +10I=50
4	SEC4 Dept. Specified Course	a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1½ hours	40 E +10I=50
5	DSC401	Income Tax	5	5	2 ½ hours	60 E+40I=100
6	DSC402	Business Statistics II	5	5	2 ½ hours	60 E+40I=100
7	DSC403	Web Technologies	3T+4P	5 (4+1)	2 ½ hours	60 E+40I=100 + SDP
		<b>Total</b>	<b>27</b>	<b>25</b>		



*V. Sankar*

*Uma*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



THIRD YEAR  
SEMESTER:V

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS5	English (First Language)	3	3		
2	SLS5	Second Language	3	3		
3	GE	a) Business Economics/ b) Advanced Aspects of Income Tax	4	4	3 hours	100
4	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	2 ½ hours	60 E+40I=100
5	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4p	5 (4+1)	2 ½ hours	50E+35p+15I=100 60E+40I+50P =100
6	DSE503	a) Management Information Systems/ b) Ecommerce/ c) Mobile Applications 3	3T+4P	5 (4+1)	2 ½ hours	60 E+40I=100 60E+40I+50P =100
		Total	29/27	25		

SEMESTER:VI

S.N O	CODE NO	TITLE OF THE PAPER	HPW	EXAM DURATION	MAX MARKS	CREDITS
1	ELS6	English (First Language)	3	3		
2	SLS6	Second Language	3	3		
3	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hours	40E+10I+35R+15V.V
4	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	2 ½ hours	60 E+40I=100
5	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	5	5	2 ½ hours	50 E+35p+15I=100
6	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	2 ½ hours	60 E+40I=100
		Total	31/29	25		



*N. Sauter*

*Chandra*



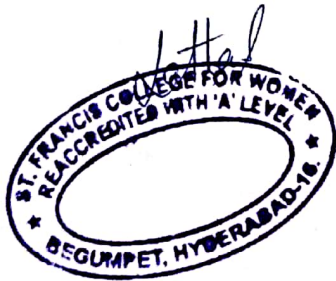
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

#### SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1.	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
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)	



*N. Sankar*

*Chinn*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

**SECOND YEAR  
SEMESTER:III**

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS3	English (First Language)	3	3		
2	SLS3	Second Language	3	3		
3	SEC1 UGC Specified Course	Communication Skills Professional Skills	2	2	1½ hours	40 E +10I=50
4	SEC2 Dept. Specified Course	a)Principles of Insurance/ b)Foundation of Digital Marketing & Web Design	2	2	1½ hours	40 E +10I=50
5	DSC301	Advanced Accounting	5	5	2 ½ hours	60 E+40I=100
6	DSC302	Business Statistics I	5	5	2 ½ hours	60 E+40I=100
7	DSC303	Assessment of Other Entities	5	5	2 ½ hours	60 E+40I=100
		<b>Total</b>	<b>25</b>	<b>25</b>		

**SEMESTER:IV**

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS4	English (First Language)	3	3		
2	SLS4	Second Language	3	3		
3	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1½ hours	40 E +10I=50
4	SEC4 Dept. Specified Course	a)Practice of Life and General Insurance / b)Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1½ hours	40 E +10I=50
5	DSC401	Excel Foundation	5	5	2 ½ hours	60 E+40I=100 +SDP
6	DSC402	Business Statistics II	5	5	2 ½ hours	60 E+40I=100
7	DSC403	Customs Procedure & Practice	5	5	2 ½ hours	60 E+40I=100
		<b>Total</b>	<b>25</b>	<b>25</b>		



*N. Sankar*

*Alina*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

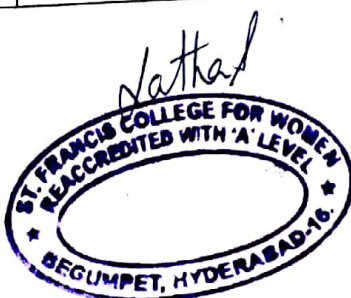


THIRD YEAR  
SEMESTER:V

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS5	English (First Language)	3	3		
2	SLS5	Second Language	3	3		
3	GE	a) Business Economics	4	4	2 ½ hours	100
4	DSE501	a) Cost Accounting b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	2 ½ hours	60 E+40I=100
5	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4p	5	3 hours	50 E+35p+15I=100 60E+40I+50P
6	DSE503	a) Tax Planning & Management/ b) Advanced Corporate Accounting/ c) Financial Management		5	2 ½ hours	60 E+40I=100
Total			27/25	25		

SEMESTER:VI

S.N O	CODE NO	TITLE OF THE PAPER	HPW	EXAM DURATION	MAX MARKS	CREDITS
1	ELS6	English (First Language)	3	3		
2	SLS6	Second Language	3	3		
3	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hours	40E+10I+35R+15V.V
4	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	2 ½ hours	60 E+40I=100
5	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	5	5	3 hours	50 E+35p+15I=100
6	DSE603	a) International Tax & Regulation/ b) Corporate Governance/ c) Investment Management	5	5	2 ½ hours	60 E+40I=100
Total			29/27	25		



*V. Sankar*  
*Chandra*



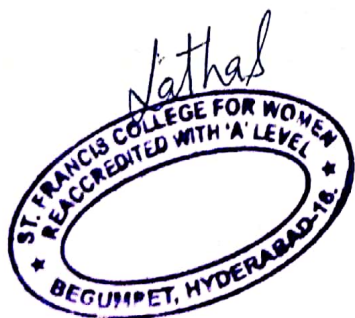
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

#### SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1.	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
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)	



*N. Sankar*

*Alumina*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
 (An autonomous college of Osmania University)  
 Re-Accredited by NAAC with "B" Grade

**Faculty of Commerce**

STRUCTURE OF B.COM Course w.e.f the academic year 2021-2022  
**B.COM (BUSINESS ANALYTICS) PROGRAMME**

**FIRST YEAR  
 SEMESTER: I**

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS1	English (First Language)	4	4		
2	SLS1	Second Language	4	4		
3	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2	1 ½ hours	50 marks
4	DSC101	Financial Accounting-I	5	5	2 ½ hours	60 E+40 I=100
5	DSC102	Business Organization and Management	5	5	2 ½ hours	60 E+40 I=100
6	DSC103	Data driven Decision Making	3T+4P	5 (4+1)	2 ½ hours	60 E+40 I=100 + sop
		Total	25	25		

**SEMESTER:II**

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS2	English (First Language)	4	4		
2	SLS2	Second Language	4	4		
3	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2	1 ½ hours	50 marks
4	DSC201	Financial Accounting-II	5	5	2 ½ hours	60 E+40I=100
5	DSC202	Business Laws	5	5	2 ½ hours	60 E+40I=100
6	DSC203	Data Analytics Essentials	3T+4P	5 (4+1)	2 ½ hours	60 E+40I=100 + sop
		Total	25	25		



*N. Sankar*  
*Osmania*



CHAIRPERSON  
 Board of Studies in Commerce  
 Osmania University  
 Hyderabad - 500 007. (T.S.)

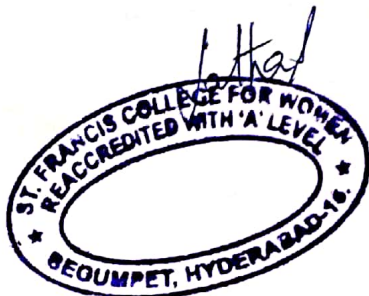


**SECOND YEAR  
SEMESTER:III**

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS3	English (First Language)	3	3		
2	SLS3	Second Language	3	3		
3	SEC1 UGC Specified Course	✓ Communication Skills Professional Skills	2	2	1½ hours	40 E +10I=50
4	SEC2 Dept. Specified Course	a)Principles of Insurance/ b)Foundation of Digital Marketing & Web Design	2	2	1½ hours	40 E +10I=50
5	DSC301	Advanced Accounting	5	5	2 ½ hours	60 E+40I=100
6	DSC302	Business Statistics I	5	5	2 ½ hours	60 E+40I=100
7	DSC303	Data Analytics Modeling	3T+4P	5 (3+1)	2 ½ hours	60 E+40I=100 +SDP
		Total	25	25		

**SEMESTER:IV**

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS4	English (First Language)	3	3		
2	SLS4	Second Language	3	3		
3	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1½ hours	40 E +10I=50
4	SEC4 Dept. Specified Course	a)Practice of Life and General Insurance / b)Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1½ hours	40 E +10I=50
5	DSC401	Excel Foundation	5	5	2 ½ hours	60 E+40I=100
6	DSC402	Business Statistics II	5	5	2 ½ hours	60 E+40I=100
7	DSC403	Forecasting & Predictive Analytics	3T+4P	5 (4+1)	2 ½ hours	60 E+40I=100 +SDP
		Total	25	25		



*N. Sankar*  
*Chairman*



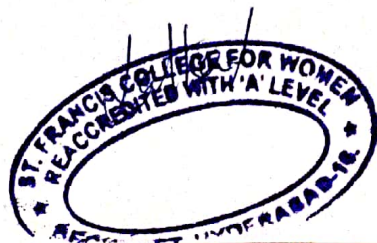
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

THIRD YEAR  
SEMESTER:V

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	ELS5	English (First Language)	3	3		
2	SL55	Second Language	3	3		
3	GE	a) Business Economics b) Advanced Aspects of Income Tax	4	4	2 ½ hours	100
4	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	2 ½ hours	60 E+40I=100
5	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4p	5	3 hours	50 E+35p+15I=100 60E+40I+15P =150
6	DSE503	a) Advanced Data Visualization/ b) Advanced Corporate Accounting/ c) Financial Management	3T+4p	5	2 ½ hours	60 E+40I=100
		<b>Total</b>	<b>27/25</b>	<b>25</b>		

SEMESTER:VI

S. NO	CODE NO	TITLE OF THE PAPER	HPW	EXAM DURATION	MAX MARKS	CREDITS
1	ELS6	English (First Language)	3	3		
2	SLS6	Second Language	3	3		
3	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hours	40E+10I+35R+15V.V
4	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	2 ½ hours	60 E+40I=100
5	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	5	5	3 hours	50 E+35p+15I=100
6	DSE603	a) Business Applications of Emerging Technologies/ b) Corporate Governance/ c) Investment management	3T+4P	5	2 ½ hours	60 E+40I=100
		<b>Total</b>	<b>29/27</b>	<b>25</b>		



*N. Sankar*

*Chairman*



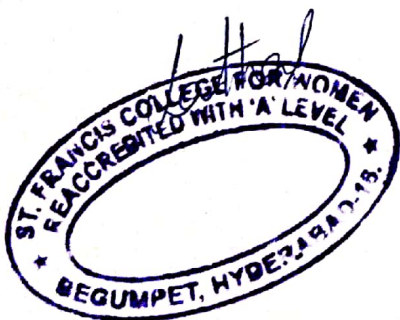
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007.

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam: PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

### SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1.	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
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)	



*N. Sankar* *Chandra*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



# SEMESTER – I

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM I YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**

**SEMESTER – I**

**DSC101 - FINANCIAL ACCOUNTING - I**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40 I=100**

**PPW : 5**

**NO. Of Credits; 5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Acquire conceptual knowledge of basics of accounting.
2. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
3. Describe the role of accounting information and its limitations.
4. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
5. Identify and analyze the reasons for the difference between cash book and pass book balances.
6. Recognize circumstances providing for increased exposure to errors and frauds.

**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.

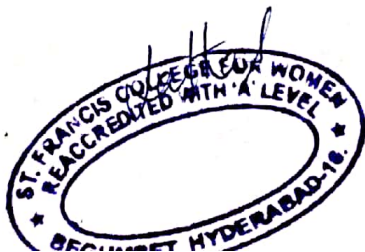
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.

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.



*V. Sankar*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

Change  
B

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 / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

**SEMESTER-I – DSC101-FINANCIAL ACCOUNTING-I (Question paper pattern)**

Applicable from the academic year 2021 -2022

Max.Marks :100 (60E+40I)

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

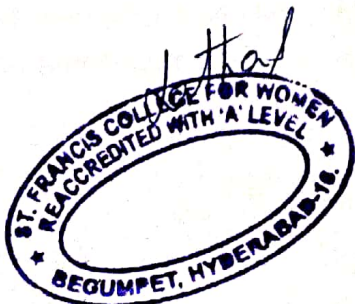
Part-B

- 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) <del>Problem</del> from Unit IV | (OR) | (b) <del>Theory</del> from Unit IV |
| 13. (a) Problem from Unit V             | (OR) | (b) Problem from Unit V            |

They

Problems.



*N. Santu*

*Alumna*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



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 / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**  
**SEMESTER-I – DSC102 - BUSINESS ORGANIZATION & MANAGEMENT (Question paper pattern)**

Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

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

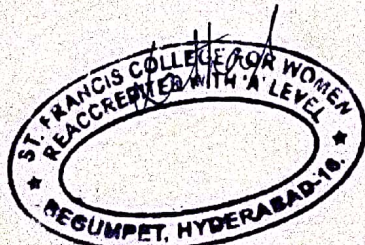
I. Answer any five of the following questions (5x4m=20)

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

II. Answer the following Questions (5x8m=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   |



*V. Sankar*

*Chairperson*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**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**

**DSC103 - FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40 I=100 + SDP = 150**

**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.

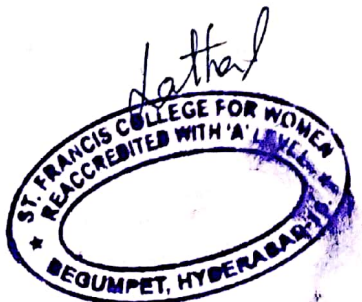
**UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:** Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM 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



*N. Sankar*

*Osmania*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 – DSC103 - FUNDAMENTALS OF INFORMATION TECHNOLOGY (Question paper pattern)

Applicable from the academic year 2021-22

Max.Marks : 100 (60E+40I) + sop

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 Assessments will be considered.

**SECTION-A**

**I Answer Any 5 Questions.**

**5X4=20**

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

Note: Do not exceed two questions from each unit.

**SECTION-B**

**II. Answer the following Questions.**

**5X8=40**

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



*V. Sankar*

*Quana*

CHAIRPERSON  
Board of Studies in Commer  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM I YEAR (TAX PROCEDURES)CBCS**

**SEMESTER – I**

**DSC103 - INCOME TAX-I**

**Applicable from the academic year 2021-22 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-in-default – 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.

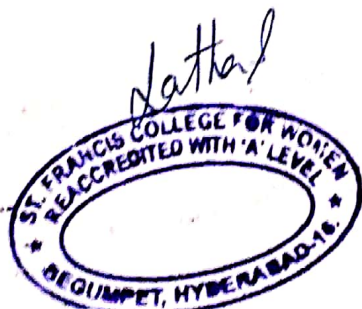
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. KapilSinghania, Taxmann

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



*N. Santhi*

*Anna*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 (TAX PROCEDURES)

SEMESTER-I – DSC103 - INCOME TAX-I (Question paper pattern)

Applicable from the academic year 2020 -2021

Max.Marks :100 (60E+40I)

Time: 2 ½ Hrs

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

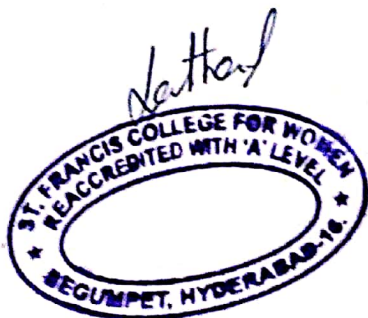
Note: Average marks of two Internal written test will be considered.

Part-A

- I. Answer any five of the following questions (5x4m=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 X8m=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  |



*N. Sankar*

*Chandra*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM I YEAR (BUSINESS ANALYTICS)CBCS

SEMESTER – I

DSC 103: DATA-DRIVEN DECISION MAKING

Applicable from the academic year 2021-22 onwards

MAX MARKS : 50-E+35P+15I=100 PPW :3T+4P

NO. Of Credits:5

60E+40I+50P=150

**Objective:** To make students to learn data-driven decision making.

**UNIT I: DISRUPTION: Challenges:** Identify hurdles to becoming a data-driven organization - Opportunities: Analyze data practices in the organization - Identify how data can benefit the organization - Distinguish how to be a proactive data practitioner

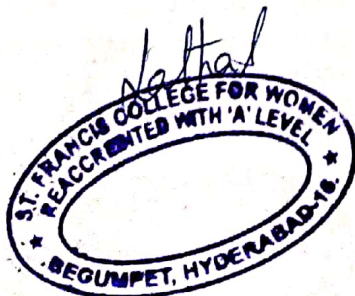
**UNIT II: BUSINESS ANALYTICS PRE-REQUISITES:** Business Analysis Principles: Identify the categories of analytical people - Distinguish and define roles and responsibilities of professionals in data analysis - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers - Identify six steps of the data-driven decision-making model.

**UNIT III: BUSINESS ANALYTICS ECOSYSTEM:** Relational Databases: Nature of relational databases - Purpose of the SQL language - Key aspects of ACID - Meaning of ETL - Not Only SQL: Big data and other data storage tools - Interacting with MongoDB - Document stores and graph stores - Big Data: Key functions of big data technologies - Utility of Hadoop - Purpose of MapReduce - Statistical Tool, Machine Learning, and Data Visualization: Tools for statistical analysis - Python and R - Purpose of machine learning - Visualization tools.

**UNIT IV: DATA LIFECYCLE MANAGEMENT:** Data Life Cycle: Identify the stages in the data life cycle - Data in the organization: Distinguish between ways that data enters the organization - Identify the forms data takes as it is stored and used within the organization.

**UNIT V: REQUIREMENTS GATHERING:** Requirements gathering process: Analyze why requirement gathering process is critical to proper analysis - 3 V's of data: Distinguish between the ways data is consumed (the three V's of data) - Customer journey map: Understand how requirement gathering fits with the development of a customer journey map - Distinguish between the stages of the customer journey map

**SUGGESTED READINGS:** 1. Data Analysis Fundamentals Certificate; AICPA 2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley 3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson 4. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley 5. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley 6. Data Analytics with R; Bharti Motwani; Wiley.



*N. Sankar*

*Chairperson*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



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 (BUSINESS ANALYTICS) CBCS**  
SEMESTER-I – DSC 103: DATA-DRIVEN DECISION MAKING (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks : 50 E+35P+15I=100

Time: 2 ½ Hrs

*60E+40I+50P=150*

I. Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total : 35 Marks

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

Part-A

I. Answer any five of the following questions

(5x4m=20)

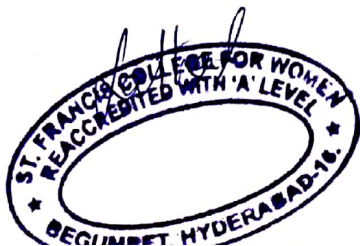
1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

II. Answer the following Questions

(5x6m=30)

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



*V. Sankar*

*Amma*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

# 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 / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

**SEMESTER – II**

**DSC 201 - FINANCIAL ACCOUNTING-II**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**HPW : 5**

**NO. Of Credits:5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Appreciate the need for negotiable instruments and procedure of accounting for them
2. Evaluate the concept of Consignment and learn its accounting treatment
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
4. Determine the ascertainment of profit under Single Entry system.
5. Understand the meaning and features of Non-Profit Organizations
6. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.

**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.



*V. S. S. S.*



**CHAIRPERSON**  
Board of Studies in Com  
Osmania University  
Hyderabad - 500 007. (1)



Charge  
@

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 / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**  
**SEMESTER-II – DSC 201 - FINANCIAL ACCOUNTING-II (Question paper pattern)**  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

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

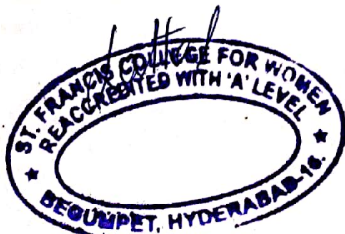
I. Answer any five of the following questions (5x4m=20)

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 (5x8m=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) <del>Problem</del> Theory from Unit V |



*P. Sankar*  
*Quina*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM I YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**

**SEMESTER – II**

**DSC 202 - BUSINESS LAWS**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**HPW : 5**

**NO. Of Credits: 5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Demonstrate, understand and communicate all the Legal Terminology of Business.
2. Understanding Development of Business Law in India.
3. Outline Essentials of a valid Contract and agreements expressly declared to be void.
4. Wagering Agreements from Contingent contracts and classify different modes of Discharge.
5. Acquire knowledge about Sale of Goods Act 1930 and Consumer Protection Act 1986.
6. Explain Intellectuals Property Rights , Information Technology Act & Environmental Protection Act.

**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

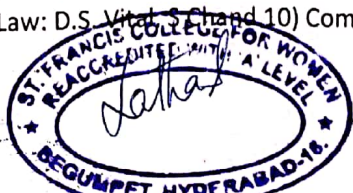
5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP

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. Vittal, S Chand 10) Company Law: Bagrial AK, Vikas Publishing House.



CHAIRPERSON  
Board of Studies in Comr  
Osmania University  
Hyderabad - 500 007. (T)

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 / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

**SEMESTER-II DSC 201 - -BUSINESS LAW (Question paper pattern)**

Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

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 (5x4m=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 (case study)
7. Theory from Unit II (case study)
8. Theory from Unit (IV) or (V)

Part-B

Answer the following Questions (5x8m=40)

- |   |      |  |
|---|------|--|
| 9. (a) Theory from Unit-I<br>+ case studies   | (OR) | (b) Theory from Unit I<br>+ case studies |
| 10. (a) Theory from Unit II<br>+ case studies | (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                   |



*N. Sankar*

*Chairman*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**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**

**DSC 203 - PROGRAMMING WITH C & C++**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : : 60 E+40I=100 + SDP**

**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.

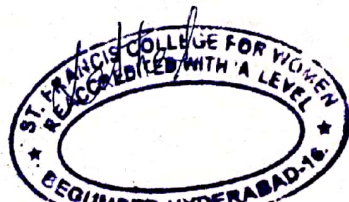
**UNIT-IV: POINTERS, STRUCTURES AND UNIONS**

**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-PolymorphismEncapsulation-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.



*N. Sankar*  
*Chairperson*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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) CBCS**

**SEMESTER-II DSC 203 - PROGRAMMING WITH C & C++ (Question paper pattern)**

Applicable from the academic year 2021-22

Max.Marks : 100 (60E+40I) + 50P

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.

**SECTION-A**

**I Answer Any 5 Questions.**

**5X4=20**

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

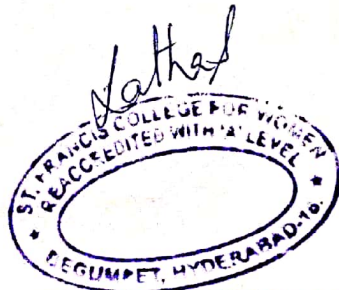
Note: Do not exceed two questions from each unit.

**SECTION-B**

**II. Answer the following Questions.**

**5X8=40**

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



*Handwritten signature*

*Handwritten signature*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

**(An Autonomous College of Osmania University)**

**DEPARTMENT OF COMMERCE**

**B.COM I YEAR (TAX PROCEDURES)CBCS**

**SEMESTER – II**

**DSC 203 - INCOME TAX-II**

**Applicable from the academic year 2021-22 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. KapilSinghania, 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



*V. Sankar*

*Chairperson*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGLUMPET, HYD-16  
(An autonomous college of Osmania University)  
Re-Accredited by NAAC with "B" Grade  
Faculty of commerce - B.Com I YEAR (TAX PROCEDURES)  
SEMESTER-II - DSC 203 - INCOME TAX-II (Question paper pattern)  
Applicable from the academic year 2021 -2022

Max.Marks :100 (60E+40I)

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 (5x4m=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 X 8m=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   |



V. Sankar  
Channa



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE  
B.COM I YEAR (BUSINESS ANALYTICS)CBCS

SEMESTER – II

DSC 203 - DATA ANALYTICS ESSENTIALS

Applicable from the academic year 2021-22 onwards

**Objective:** To make students to learn Essentials of data Analytics.

**UNIT I: VARIABLES FOR DATA ANALYTICS:** Types of Variables: Determine the nature of variables in data analysis - Differentiate between numerical and categorical. Variables - Distinguish between nominal and ordinal variables - Differentiate between interval and ratio - Distinguish between continuous and discrete.

**UNIT II: ESSENTIAL STATISTICS DATA ANALYTICS:** Central Tendency of Data: Identify the components of central tendency - Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means - Measurement and Variability: Determine core aspects of measurement and variability - Calculate range - Calculate quartiles - Calculate interquartile range - Calculate variance - Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition.

**UNIT III: PROBABILITY FOR DATA ANALYTICS :** Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent - Calculate probability - Probability and Ven Diagramming: Analyze "this" OR "that" diagram - Analyze "this" AND "that" diagram - Analyze exclusive diagram - Joint probability - Conditional probability - Calculating Probability: Calculate P using a contingency table - Calculate P from trees - Calculate Bayes' theorem - Calculate the mean in terms of probabilities - Calculate the variance and standard deviation in terms of probabilities - Calculate conditional probability.

**UNIT IV: DISTRIBUTIONS:** Distributions: Analyze distributions - Discrete distributions - Binomial distributions - Poisson distributions - Continuous Distributions: Identify continuous distributions - Calculate continuous distributions - Identify cumulative distributions - Identify normal distributions - Calculate normal distributions - Compare quartiles and normal distributions - Identify skew.

**UNIT V: CASE STUDIES USING R:** Statistics in R Case Study: Apply Vectors in R - Use Data Frames in R - Use data from an external file in R - Apply mean/median/standard deviation in R - Distributions in R Case Study: Use Normal distribution function in R - Use Poisson distribution function in R - Apply Scatter plot in R - Apply Histogram in R - Apply Box Plot in R - Fraud Detection Case Study: Apply scripts in R - Create reusable, user defined function in R - Use Bayes' Theorem in R - Choose a function flexible to allow for different input parameters .

- SUGGESTED READING:**
1. Application of Data Analysis Essentials Certificate; AICPA
  2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
  3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
  4. Data Analytics with R; Bharti Motwani; Wiley.



N. Sauri  
Chairperson



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

# **SEMESTER - III**



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**  
**SEMESTER – III SKILL ENHANCEMENT COURSE (SEC-2)**

**PRINCIPLES OF INSURANCE**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS :50(40E+10I)**

**HPW :2**

**NO. Of Credits:2**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Identify and categories the various risks faced by an organization & individuals.
2. Relate to the role of Insurance in economic development of society and social security.
3. Understand the basic terminology and Principles of Insurance.
4. Describe the difference between Life & Non –Life insurance Products.
5. Able to understand the various policies of Insurance.

**Objectives:** To make Students to learn Principles of Insurance.

**UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:** Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - 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:** 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: 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

**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: SagarSanyal6. 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](http://www.irda.gov.in) 2) [www.polocylinder.gov.in](http://www.polocylinder.gov.in) 3) [www.irdaindia.org.in](http://www.irdaindia.org.in)



**CHAIRPERSON**  
Board of Studies in Commerce



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 II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

SEMESTER-III – SKILL ENHANCEMENT COURSE (SEC-2)

**PRINCIPLES OF INSURANCE** (Question paper pattern)

Applicable from the academic year 2021-22

Max. Marks : 50 (40E+10I)

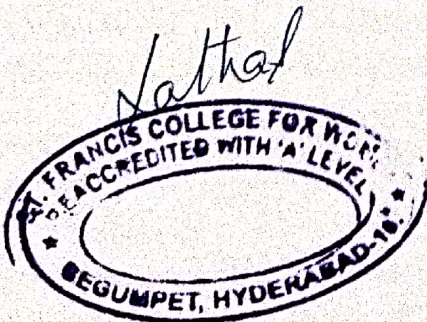
**PART – A**

- I. Write any FOUR of the following : (4x4m = 16m)
1. Unit I
  2. Unit I
  3. Unit I
  4. Unit II
  5. Unit II
  6. Unit II

**PART – B**

- II. Answer the following Questions (2x12m = 24m)
- 7 a. unit I (OR) b. unit I  
8.a. unit II (OR) b. unit II

- Internal exam carries 10 Marks



V. Sankar

Amma



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

**(An Autonomous College of Osmania University)**

**DEPARTMENT OF COMMERCE**

**B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**

**SEMESTER – III**

**DSC 301 - ADVANCED ACCOUNTING**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**PPW : 5**

**NO. Of Credits: 5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Prepare financial accounts for partnership firms in different situations .
2. Prepare financial statements for partnership firm on dissolution of the firm.
3. Apply the New Companies Act provisions regarding Company accounts.
4. Evaluate the different ways for a company to raise finances from public .
5. Understand Profits prior to incorporation of a Company.
6. Understand the need and methods of valuation of shares and goodwill.

**Objective:** To acquire accounting knowledge of partnership firms and joint stock companies

**UNIT-I: PARTNERSHIP ACCOUNTS-I:** Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS–II:** Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:** Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:** Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

**UNIT-V: VALUATION OF GOODWILL AND SHARES:** Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

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

*Sathya*  
BEGUMPET, HYDERABAD, T.S.

*[Signature]*  
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

**SEMESTER-III – DSC 301 - ADVANCED ACCOUNTING (Question paper pattern)**

Applicable from the academic year 2021-22

Max. Marks : 100 (60E+40I)

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 tests will be considered.

Part-A

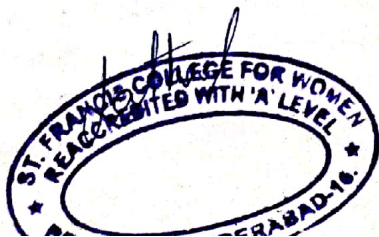
I. Answer any five of the following questions (5x4m=20)

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

III. Answer the following Questions (5x8m=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  |



*V. Sankar*  
*Chairman*  
  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



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 II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**

**SEMESTER-III – DSC 302 - BUSINESS STATISTICS –I (Question paper pattern)**

Applicable from the academic year 2021-22

Max. Marks : 100 (60E+40I)

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

I. Answer any five of the following questions (5x4m=20)

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

Part-B

II. Answer the following Questions (5x8m=40)

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



*N. Sankar*  
*Chairman*  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An Autonomous College of Osmania University)  
DEPARTMENT OF COMMERCE  
B.COM II YEAR (COMPUTER APPLICATIONS)CBCS  
SEMESTER – III

DSC 303 - RELATIONAL DATABASE MANAGEMENT SYSTEM

Applicable from the academic year 2021-22 onwards

MAX MARKS : 60E+40I + SOP

HPW : 3T+4P

NO. Of Credits:5

**Objective:** to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

**UNIT-I: BASIC CONCEPTS:** Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. **Relational and ER Models:** Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

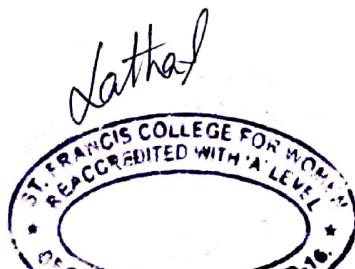
**UNIT-II: DATABASE INTEGRITY AND NORMALISATION:** Relational Database Integrity – The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation – Lossless join Decomposition - Dependency Preservation. File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

**UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):** Meaning–SQL commands – Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

**UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT:** Transactions – Concurrent Transactions - Locking Protocol – Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control. Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

**UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:** Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages. **ADVANCED TOPICS:** Overview: Parallel Database - Multimedia Database - Mobile Database - Web Database - Multidimensional Database. Data Warehouse - OLTP Vs OLAP - NoSQL Database. **LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.**

**SUGGESTED READINGS:** 1) Database Systems: R.Elmasri & S.B. Navathe, Pearson.; 2) Introduction to Database Management System: ISRD Group, McGraw Hill.; 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.; 4) Modern Database Management: J.A.Hoffer, V.Ramesh & H.Topi, Pearson.; 5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGrawHill. 6) Simplified Approach to DBMS: Partheek Bhaia Kalyani Publishers. 7) Database Management System: Nirupma Pathak, Himalaya. 8) Database Management Systems: Panner Selvam, PHI. 9) Relational Database Management System: Srivastava & Srivastava, New Age 10) PHP MySQL Spoken Tutorials by IIT Bombay. 11) Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.



*N. Sathya*  
*A. Sathya*  
CHAIRPERSON  
Board of Studies in Comm  
Osmania University  
Hyderabad - 500 007. (T.)



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 II YEAR (COMPUTER APPLICATIONS)  
SEMESTER-III - DSC 303 - RELATIONAL DATABASE MANAGEMENT SYSTEM (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks : 100 (60E+40I) + 50P

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.

SECTION-A

I Answer Any 5 Questions.

5X4=20

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

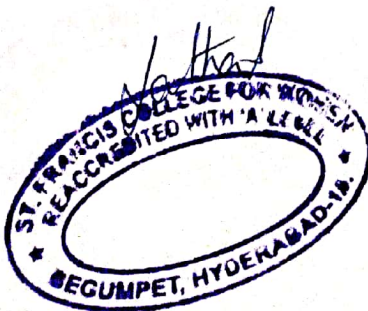
Note: Do not exceed two questions from each unit.

SECTION-B

II. Answer the following Questions.

5X8=40

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



V. Sankar  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM II YEAR (TAX PROCEDURES)CBCS**

**SEMESTER – III**

**DSC 303 - ASSESSMENT OF OTHER ENTITIES**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40 I=100**

**PPW : 5**

**NO. Of Credits: 5**

**Objective:** To acquaint the students with the basics and latest developments in areas of Assessment of Other Entities.

**UNIT-I: HINDU UNDIVIDED FAMILIES:** Introduction- Schools of Hindu Law- Residential Status of HUF- Partition of HUF Impartible Estate- Income not to be treated as family income- Assessment of HUF (Theory and Problems).

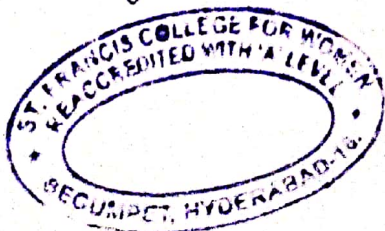
**UNIT-II: ASSESSMENT OF PARTNERSHIP FIRMS U/S 184:** Meaning of Partnership Firm- Conditions for Assessment as a firm U/S 184 and 185 Treatment of interest and remuneration paid to partners U/S 40(b)- Computation of Total Income – Assessment of Partners of Firm – Change in Constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm (Theory and Problems).

**UNIT-III: ASSESSMENT OF PARTNERSHIP FIRMS ASSESSED AS AOP:** Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP's – Total Income – Treatment of Share of Income received by partners of PFAOP(Theory and Problems).

**UNIT-IV: ASSESSMENT OF COMPANIES:** Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc (Theory and Problems).

**UNIT-V: ASSESSMENT OF CO- OPERRATIVES AND TRUSTS:** Meaning of Co-operative Society – Definition – Deduction U/S 80(p) – Other deductions – Computation of Tax. Definition Trust – Creation – Assessment of Private Trust – Charitable Trust – Exemptions – Application of Income – Income not exempted – Registration (Theory only)

- SUGGESTED READINGS:**
1. Vinod K. Singhania: Taxman's Direct Tax Laws.
  2. Bhagawati Prasad: Ditect Tax Laws anPractice.
  3. B. B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax anTax.



V. Sankar

Chairman



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007



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 II YEAR (TAX PROCEDURES)  
SEMESTER-III DSC 303 - ASSESSMENT OF OTHER ENTITIES (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

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.

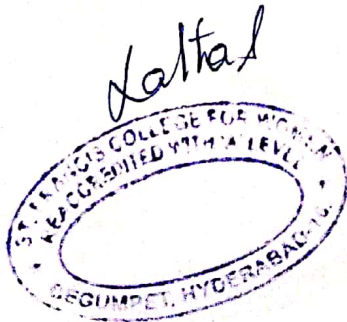
Part-A

- I. Answer any five of the following questions (5x4m=20)
1. Theory form Unit I
  2. Problem from Unit II
  3. Problem from Unit III
  4. Problem from Unit IV
  5. Problem from Unit V
  6. Problem from Unit-I
  7. Theory from Unit II
  8. Theory from Unit V

Part-B

- II .Answer the following Questions (5X8m=40)

- |                               |      |                          |
|-------------------------------|------|--------------------------|
| 9. (a)Theory 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) Problem from Unit IV |
| 13. (a) Problem from Unit V   | (OR) | (b) Theory from Uni      |



N. Sambit

Chairman



CHAIRPERSON  
Board of Studies in Commer  
Osmania University  
Hyderabad - 500 007. (T.S.)

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM II YEAR (BUSINESS ANALYTICS)CBCS

SEMESTER – III

DSC 303 - DATA ANALYTICS MODELING

Applicable from the academic year 2021-22 onwards

MAX MARKS : 50 E+35P+15I=100

PPW : 5

NO. Of Credits: 5

60E+40P+50I=150

Objective: To make students to learn data Analytics Modeling.

**UNIT I: UNDERSTANDING YOUR BUSINESS:** Identify business value - Determine how business and corporate drivers impact the strategic direction of the business - Analyze different project processes used in working with data - Compare different types of data.

**UNIT II: DATA PROFILING & CLEANSING:** Data Profiling: Identify core data profiling tasks - Identify outliers - Use tools for data profiling - Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing.

**UNIT III: ETL (EXTRACT, TRANSFORM, AND LOAD):** Data Quality and MDM: Identify role of data quality in organization - Identify role of MDM in organization - Use tools for data quality and MDM - ETL Tools: Distinguish between ETL processes - Use Talend Data Integration - Use MSSQL SSIS.

**UNIT IV: DATA WAREHOUSING:** Data Warehousing: Identify purpose of data warehousing - Identify between key components of a data warehouse - Distinguish between data warehouses and data lakes - Determine the role of different warehousing techniques - Data Warehousing Tools: Differentiate between utility of relational DW, cubes, and in-memory scenarios - Compare techniques for data integration with regards to warehousing - Use warehousing tools - Use integration tools for warehousing.

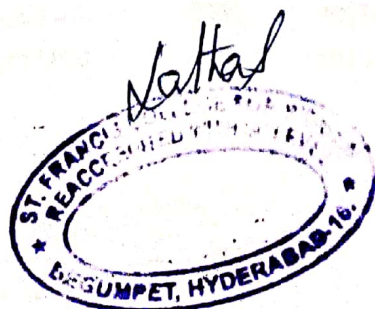
**UNIT V: UNDERSTANDING DATA:** Overview: Identify data roles in the organization - Determine how data moves through the data lifecycle - Data Modeling: Identify the role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling - Structured Data Tools: Identify core tools for RDBMS's (structured storage) - Use SQL to perform CRUD tasks against a database - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management .

**SUGGESTED READINGS:** 1. Data Analytics Modeling Certificate; AICPA

2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley

3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

4. Data Analytics with R; Bharti Motwani; Wiley



*N. Sankar*  
*Chairperson*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



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 II YEAR (BUSINESS ANALYTICS)CBCS**  
SEMESTER-III – DSC 303 - DATA ANALYTICS MODELING (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks : 50 E + 35 P + 15 I = 100

Time: 2 ½ Hrs

60 E + 40 P + 50 P = 150

III. Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total : 35 Marks

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

Part-A

I. Answer any five of the following questions

(5x4m=20)

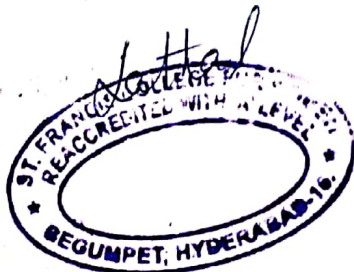
1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

II Answer the following Questions

(5x6m=30)

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



*N. Sankar*  
*Chairman*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

# SEMESTER - IV



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**  
**SEMESTER – IV SKILL ENHANCEMENT COURSE (SEC-4)**

**PRACTICE OF LIFE AND GENERAL INSURANCE**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS :50**

**PPW : 2**

**NO. Of Credits:2**

**COURSE OUTCOMES**

After completion of the course the student is able to:

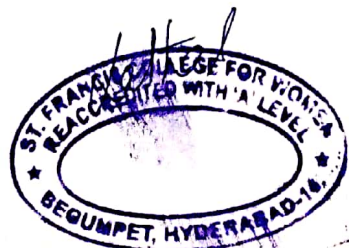
1. Analyse the growth of insurance business in India.
2. Explain the Organizational structure of LIC & various types of Policies.
3. Understand the meaning of various insurance policies offered to Organizations.
4. Apply the meaning of assignment & Nomination.
5. Describe about Policy claim procedure.
6. Evaluate survival benefits & various kinds of claims.

**Objective:** To make students to learn Practice of Life and General Insurance

**UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:** 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 -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:** Life Insurance: 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 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. General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

**SUGGESTED READINGS:** 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.



*N. Goudi* *Chairperson*



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**  
SEMESTER-IV – SKILL ENHANCEMENT COURSE (SEC-4)  
**PRACTICE OF LIFE AND GENERAL INSURANCE** (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :50(40E+10I)

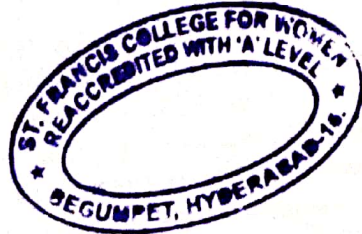
**PART – A**

- III. Write any FOUR of the following : (4x4m = 16m)
7. Unit I
  8. Unit I
  9. Unit I
  10. Unit II
  11. Unit II
  12. Unit II

**PART – B**

- IV. Answer the following Questions (2x12m = 24m)
- 8 a. unit I (OR) b. unit I  
8.a. unit II (OR) b. unit II

- Internal exam carries 10 Marks



*V. Sankar*

*Chandra*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



# GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS

SEMESTER – IV

DSC 401 - INCOME TAX

Applicable from the academic year 2021-22 onwards

MAX MARKS : 60 E+40I=100

HPW : 5

NO. Of Credits: 5

## COURSE OUTCOMES

After completion of the course the student is able to:

1. Acquire the complete knowledge of basic concepts of income tax
2. Illustrate the concept of exempted incomes.
3. Calculate Residential status of a person.
4. Compute the income under the head "Income from Salary"
5. Compute income under the head "Income from House Property"
6. Compute income under the head "Income from Business or Profession"
7. Apply the conceptual and legal knowledge about Income Tax provisions .
8. Computation of Income from different heads with reference to an Individual Assessee.
9. Identify intra and inter head set of losses and carry forward of losses.
10. Understand clubbing of income and the term aggregation of income.
11. Identify various deductions under section u/s80 C to 80 U 6. Assessing income, calculate tax liability and file E-returns.

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

**UNIT-I: INTRODUCTION:** Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

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


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

**UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:** Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

**UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:** Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

**SUGGESTED READINGS:** 1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers. 2. Taxation: Dr. M.N. Ravi, BPB. 3. Direct Taxes Law & Practice: Dr.Vinod K. Singhania&Dr.KapilSinghania, Taxmann 4. Income Tax: B.B. Lal, Pearson Education. 5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd. 6. Income Tax: Johar, McGrawHill Education. 7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning. 8. Direct Tax Law and Practice : AhujaGirish



  
CHAIRPERSON  
Board of Studies in Comr  
Osmania University  
Hyderabad - 500 007. (

GOVERNMENT PESHWA COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An autonomous college of Osmania University)  
Re-accredited by NAAC with "B" Grade  
Faculty of Commerce

B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS

SEMESTER-IV - DSC 401 - INCOME TAX (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks :100 (60E+40I)

Time: 2 1/2 hrs

1. 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

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


1. Problem from Unit I
2. Problem 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 III
8. Problem from Unit V

Part-B

a) Answer the following Questions (5x8=40)

- |                                    |                           |
|------------------------------------|---------------------------|
| 9. (a) Problem from Unit-I (OR)    | (b) Theory from Unit II   |
| 10. (a) Theory from Unit II (OR)   | (b) Problem from Unit III |
| 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     |



  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 001, T.S.



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET,**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS)CBCS**

**SEMESTER – IV**

**DSC 402 - BUSINESS STATISTICS – II**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**PPW : 5**

**NO. Of Credits: 5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Describe the various techniques of Advanced Statistics in the field of commerce.
2. Select appropriate statistical techniques for summarizing and displaying business data.
3. Analyze and draw inferences from business data using appropriate statistical methods.
4. Interpret and communicate the results of a statistical analysis in the context of a business problem.
5. Understand and use simple forecasting techniques.
6. Understand the concept of Index Numbers , Probability and theoretical distribution.

**Objective:** To inculcate analytical and computational ability among the students.

**UNIT-I: REGRESSION:** Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

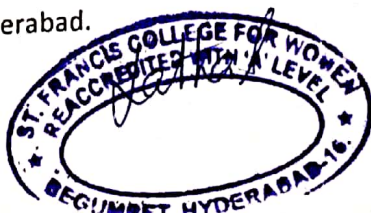
**UNIT-II: INDEX NUMBERS:** Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES:** Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

**UNIT-IV: PROBABILITY:** Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem. (add) Sampling (enclosed) (Theor).

**UNIT-V: THEORITCAL DISTRIBUTIONS:** Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

**SUGGESTED READINGS:** 1. Statistics for Management: Levin & Rubin, Pearson, 2. Fundamentals of Statistics: Gupta S.C, Himalaya 3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning 4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP 5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications 6. Business Statistics: K. Alagar, Tata McGraw Hill 7. Fundamentals of Statistical: S. P Gupta , Sultan Chand 8. Business Statistics: J. K. Sharma, Vikas Publishers 9. Business Statistics: Vora, Tata McGraw Hill 10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand 11. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K 12. Business Statistics: S. K. Chakravarty, New Age International Publishers 13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.



**CH. J. P. PERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S)



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 II YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS

SEMESTER-IV - DSC 402 - BUSINESS STATISTICS -II (Question paper pattern)

Applicable from the academic year 2021-22

Max. Marks :100 (60E+40I)

Time: 2 ½ Hrs

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

*Change  
Applied*

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

Part-A

I. Answer any five of the following questions (5x4m=20)

1. Problem form Unit I
2. Problem 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. Problem from Unit V

Part-B

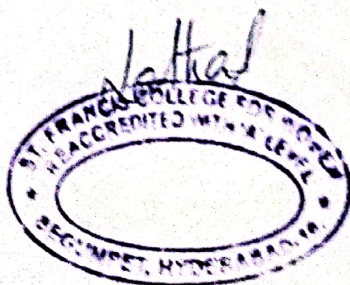
II. Answer the following Questions

(5x8m=40)

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

*from  
Change 2022  
Problem.*

*Theory*



*V. Sankar*  
*Anna*  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007, (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
**(An Autonomous College of Osmania University)**  
**DEPARTMENT OF COMMERCE**  
**B.COM I IYEAR (COMPUTER APPLICATIONS)CBCS**  
**SEMESTER – IV**  
**DSC 403 - WEB TECHNOLOGIES**

Applicable from the academic year 2021-22 onwards

**MAX MARKS : 100 (60E+40I)**

**PPW :3T+4p**

**NO. Of Credits:5**

**Objective:** To gain skills of usage of Web Technologies to design Web pages.

**UNIT-I: INTRODUCTION:** Introduction to web technology – HTML – types of HTML tags-basic Structure of HTML – Web design principles – HTML attributes – styles – Hypertext - Formatting text – Forms & formulating instructions & formulation elements – Commenting code – Back grounds – Images Hyperlinks – Lists –Tables – Frames

**UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:** An over view of dynamic web pages – technologies: Introduction to Dynamic HTML programming - Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and structure - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements - Creating multimedia effects with filters and Transactions.

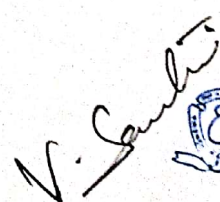

**UNIT-III: JAVA SCRIPT&: Java Script:** Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model – Event handling.

**UNIT-IV: EVENTS AND EVENT HANDLERS:** Events And Event Handlers: General information about Events – Event – OnAbort – OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - Onsubmit - Onunload.

**UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML: Extensible Markup Language (XML):** Introduction - Creating XML Documents - XML style Sheet – Hyperlinks in XML Document Object Model - XML Query Language. **LAB WORK:** CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.

**SUGGESTED READINGS:** 1. Web Technology: IndrakantiSekhar, V.N. Battu, Himalaya Publishers. 2. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson. 3. Web programming: ChrisBates. 4. HTML & XML An Introduction NIIT, PHI. 5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson 6. Internet and Web Technologies: Raj Kamal, McGrawHill. 7. Web Technology: A Developer's Perspective: Gopalan&Sivaselvan, PHI. 8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani. 9. Web Technology and Design by Xavier, New Age InternationalPub.



  
  
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 II YEAR (COMPUTER APPLICATIONS) CBCS**  
SEMESTER-IV – DSC 403 - WEB TECHNOLOGIES (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks :100 (60E+40I)

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.

**SECTION-A**

**I Answer Any 5 Questions.**

**5X4=20**

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

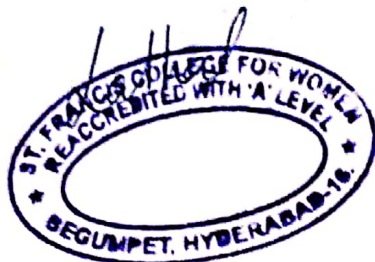
Note: Do not exceed two questions from each unit.

**SECTION-B**

**II. Answer the following Questions.**

**5X8=40**

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



*Chairman*  
  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
**(An Autonomous College of Osmania University)**  
**DEPARTMENT OF COMMERCE**  
**B.COM II YEAR (TAX PROCEDURES)CBCS**  
**SEMESTER – IV**

**DSC 403 - CUSTOMS PROCEDURE & PRACTICE**  
**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40 I=100**

**PPW : 5**

**NO. Of Credits: 5**

**Objective:** To acquaint the students with the provisions of Customs Act.

**UNIT I: CUSTOMS ACT AND IMPORTANT TERMS AND DEFINITIONS OF CUSTOMS:** An overview of Customs Act 1962, An overview of Customs Tariff Act 1975. Role of Customs in international trade- Customs Organization in India—Terms and definitions-Assessable value, Baggage, Bill of entry, Bill of exports, Dutiable goods, Duty, Exporter, Foreign going vessel/ aircraft, Goods, Import, Import manifest, Prohibited Goods, Shipping bill, Stores, Boat notes, Transit goods, Coastal goods, Bill of lading, Export manifest, FOB, FAS, CIF, Letter of Credit, Canalized goods, Import against licensing.

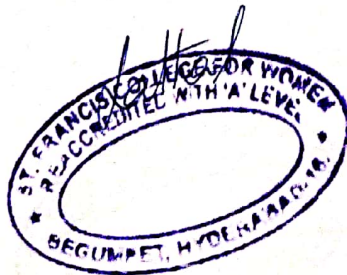
**UNIT II: DUTIES AND IMPORT PROCEDURES:** Kinds of duties (as per latest finance acts)-prohibition on exportation and importation of goods - provisions regarding notified and specified goods-Import of goods through sea, air, land – clearance of baggage- measuring and kinds of baggage-rules & procedures of import thereof exempted baggage-general free allowances- concession to person transferring his residence – concession to tourists – import through courier post.




**UNIT III: GOODS, PROCEDURES AND DUTY DRAWBACK:** Damaged goods-pilfered goods – Destroyed goods -Derelict – Conveyances-Clearance procedure for import by stores – Export procedure– Warehousing – Coastal goods-Duty drawback-Meaning – Scheme – Procedure and documentation – Drawback rates – Drawback claim procedure – Drawback on re-export.

**UNIT IV: OFFICERS, PENALTIES AND EXEMPTIONS:** Customs administrative & Operational authorities – Powers of Customs Officers – Penalties and offences under Customs Act.-Exemptions of duty- Remissions of duty- Demand of duty Recovery and refund of duty.

**UNIT V: EXPORT POLICY AND EXPORT PROMOTION:** Export policy—Export promotion schemes – Schemes where export production has to be isolated from domestic production unit to get inputs free from taxes – Other schemes of export promotion.

**SUGGESTED READINGS:** 1. VS Datey : Indirect Taxes, Taxman Publications, NewDelhi 2. R.K.Jain : Customs Law Manual Central Publications, NewDelhi 3. Balachandran: Indirect Taxation – Sultan Chand & Sons, NewDelhi.



  
  
  
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 II YEAR (TAX PROCEDURES)  
SEMESTER-IV – DSC 403 - CUSTOMS PROCEDURE & PRACTICE (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

Time: 2 ½ Hrs

1. 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

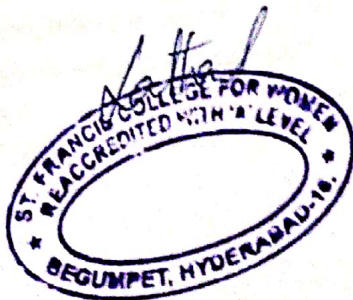
Answer any five of the following questions (5x4m=20)

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 X8m=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   |



V. Sankar

Chairman



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An Autonomous College of Osmania University)  
DEPARTMENT OF COMMERCE  
B.COM II YEAR (BUSINESS ANALYTICS)CBCS  
SEMESTER – IV

DSC 403 - FORCASTING & PREDICTIVE ANALYTICS  
Applicable from the academic year 2021-22 onwards

MAX MARKS : 50 E+35P+15I=100

PPW : 5

NO. Of Credits: 5

Objective: To make students to understand the Analytics of Forecasting & Predictive

**UNIT I: REGRESSION, FORECASTING & DISTANCE:** Bivariate regression: Identify linear regression models and their application in data analysis - Calculate linear bivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a linear model, establishing its usefulness for prediction - Multivariate regression: Identify multivariate linear regression models in data analytics - Calculate linear multivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a multivariate linear model, establishing its usefulness for prediction - Other regressions: Identify logistic regression models and apply those models to common business problems - Determine the quality of fit of a multivariate linear model - Forecasting in time: Identify the components of a time forecast in order to predict future values from a model - Differentiate seasonal variations from trends in order to improve prediction of future values from a model - Calculate seasonal indices so that seasonal variations can be qualified in the model - Measuring Distance: Identify the meaning of dimensionality and its implications in analytics - Calculate different types of distances and identify scenarios when each type is applicable.

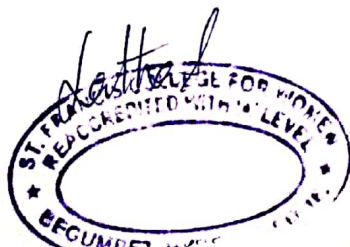
**UNIT II: CLASSIFICATION:** Classification k Nearest Neighbor (KNN): Determine core aspects of classification in order to understand when it's an appropriate technique - Calculate kNN algorithm with fixed or variable number of k and assess the quality of the results - Classification Naïve Bayes: Identify Naïve Bayes classification and when it is applicable - Apply a Naïve Bayes classification to a common business problem - Classification Support Vector Machine: Identify the basics of the support vector machine (SVM) classification algorithm - Identify what a support vector is and its use in the classification algorithm - Calculate a SVM classification to solve common business problems - Classification Decision Trees: Identify the steps to build a decision tree classifier - Apply the steps to create a basic decision tree - Use a decision tree algorithm and appropriate metrics to solve a business problem and assess the quality of the solution.

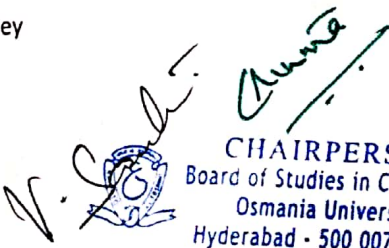
**UNIT III: CLUSTERING:** Determine core aspects and types of clustering in order to properly apply the algorithms to business problems - Apply various clustering algorithms to data sets in order to solve common, applicable business problems.

**UNIT IV: OPTIMIZATION:** Identify the goals and constraints of a linear optimization - Calculate a linear optimization in order to solve a business problem.

**UNIT V: SIMULATION:** Use data analysis performed on historical data and any applicable theory to construct a model - Use a Monte Carlo analysis with the model in order to generate and assess the likelihood of predictions from the model.

**SUGGESTED READINGS:** 1. Forecasting and Predictive Analytics Certificate; AICPA 2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley 3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson Data Analytics with R; Bharti Motwani; Wiley



  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 II YEAR (BUSINESS ANALYTICS) CBCS**

**SEMESTER-IV – DSC 403 - FORECASTING & PREDICTIVE ANALYTICS** (Question paper pattern)

Applicable from the academic year 2021-22

Max. Marks : 50 E+35P+15I=100

Time: 2 ½ Hrs

VII. Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total : 35 Marks

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

Part-A

I. Answer any five of the following questions

(5x4m=20)

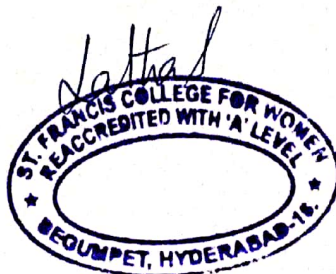
1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

VIII. Answer the following Questions

(5x6m=30)

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



N. Sankar  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University



# **SEMESTER - V**

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

**(An Autonomous College of Osmania University)**

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS /TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER – V**

**GE - BUSINESS ECONOMICS**

**Applicable from the academic year 2021-22 onwards**

**Objective :**To acquire knowledge for application of economic principles and tools in business practices.

**UNIT-I: INTRODUCTION:** Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equimarginal utility.

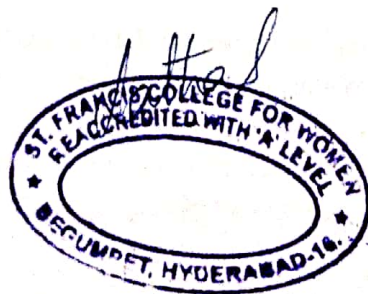
**UNIT- II: DEMAND ANALYSIS:** Meaning – Function - Factors influencing Demand -Types of Demand - Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity— arc and point methods—Importance of various Elasticity of Demand .


**UNIT-III: SUPPLY ANALYSIS:** Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

**UNIT-IV: PRODUCTION ANALYSIS:** Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale –Isocost– Isoquants - Economies and Dis-economies of Scale.

**UNIT-V: COST AND REVENUEANALYSIS:** Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

**SUGGESTED READINGS:** 1. Business Economics: V. G. Mankar, Himalaya Publishing House 2. Managerial Economics: VanithAgrawal, Pearson Education 3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd. 4. Business Economics : R. K. Lekhi, Kalyani Publishers 5. Business Economics: D. M. Mithani, Himalaya Publishing House 6. Business Economics: P. N. Chopra, Kalyani Publishers 7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers 8. Managerial Economics: Varshney and Maheswari, Sultan Chand 9. Business Economics: P. K. Mehta, Tax Mann Publication



*(Handwritten signature)*  
*(Handwritten signature)*  
  
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007.



*Change*

*op*

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER – V**

**DSE 501 - COST ACCOUNTING**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100      HPW :5      NO. Of Credits:5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Imbibe conceptual knowledge of cost accounting.
2. Select the costs according to their impact on business.
3. Differentiate methods of schedule costs per unit of production and calculating stock consumption.
4. Identify the specifics of different costing methods and interpret the impact of the selected costs method.
5. Apply cost accounting methods to evaluate and project business performance.
6. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

**Objective:** To make the students acquire the knowledge of cost accounting methods.

**UNIT-I: INTRODUCTION:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

**UNIT-II: MATERIAL:** Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

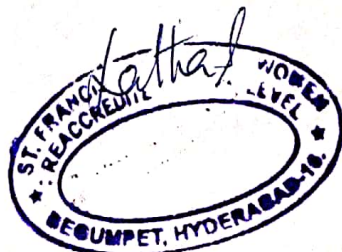
**UNIT-III: LABOUR AND OVERHEADS:** Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

*and output costing*

**UNIT-IV: UNIT AND JOB COSTING:** Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

**UNIT-V: CONTRACT AND PROCESS COSTING:** Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts. Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

**SUGGESTED READINGS:** 1. Cost Accounting: Jain and Narang, Kalyani 2. Cost Accounting: Srihari Krishna Rao, Himalaya 3. Cost and Management Accounting: PrashantaAthma, Himalaya 4. Cost Accounting: Dr. G. Yogeshweran, PBP. 4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill 5. Cost Accounting: Theory and Practice: Banerjee, PHI 6. Introduction to Cost Accounting: Tulsian, S.Chand 7. Cost Accounting: Horngren, Pearson 8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.



*Chairperson*

**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

*change*  
*op*

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 III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**  
SEMESTER-V DSE 501 - COST ACCOUNTING (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

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.

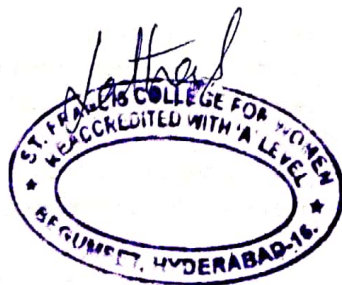
Part-A

- I. Answer any five of the following questions (5x4m=20)
1. Theory from Unit I
  2. Problem from Unit II
  3. Theory from Unit III
  4. Problem from Unit IV
  5. Theory from Unit V
  6. Theory from Unit-I
  7. Problem from Unit II
  8. Problem from Unit V

Part-B

- II. Answer the following Questions (5x8m=40)
- |                              |      |                                     |
|------------------------------|------|-------------------------------------|
| 9. (a) Theory from Unit-I    | (OR) | (b) Theory from Unit I              |
| 10. (a) Problem from Unit II | (OR) | (b) Problem from Unit II            |
| 11. (a) Theory from Unit III | (OR) | (b) Problem from Unit III           |
| 12. (a) Problem from Unit IV | (OR) | (b) <del>Problem</del> from Unit IV |
| 13. (a) Problem from Unit V  | (OR) | (b) Problem from Unit V             |

*Theory*



*V. Sankar*  
*Anna*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS /TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**  
**SEMESTER – V**

**DSE 502 - COMPUTERIZED ACCOUNTING**

Applicable from the academic year 2021-22 onwards

MAX MARKS : 50E+35P+15I=100 PPW :3T+4P NO. Of Credits:5

COURSE OUTCOMES 60E+40I+50P=150

After completion of the course the student is able to:

1. Acquire the knowledge of computer software.
2. Understand the limitations of manual accounting and advantages of computerized accounting.
3. Integrate technical skills with financial accounting procedures.
4. Explain the process of maintaining inventory and day-to-day transactions in Tally accounting software.
5. Manage account receivables and payables in ERP.
6. Able to generate MIS reports.

**Objective:** To make the students to acquire the knowledge of computer software

**UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:** Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger CreationSingle Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and LedgersDisplaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

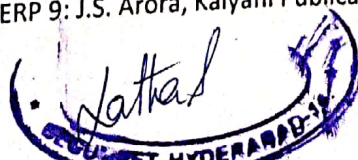
**UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):** Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock GroupCreation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

**UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:** Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)- Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

**UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:** Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On AccountStock Category Report-Changing the Financial Year in ERP.

**UNIT V: MIS REPORTS:** Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

**SUGGESTED READINGS:** 1. Computerised Accounting: GarimaAgarwal, Himalaya 2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications 3. Computerised Accounting: Dr. G. Yogeshweran, PBP. 4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay 5. Mastering Tally: Dinesh Maidasani, Firewall Media 6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications 7. Computerised Accounting and Business Systems: Kalyani Publications 8. Manuals of Respective Accounting Packages 9. Tally ERP 9: J.S. Arora, Kalyani Publications.



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 III YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER-V DSE 502 - COMPUTERIZED ACCOUNTING (Question paper pattern)**

Applicable from the academic year 2021-22

Max.Marks : ~~50E+35P+15I=100~~

Time: 2 ½ Hrs

*60E+40I+SDP = 150*

IX. Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total 35 Marks

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

Part-A

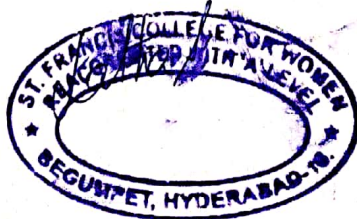
I. Answer any five of the following questions (5x4m=20)

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

II. Answer the following Questions (5x6m=30)

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



*N. Sankar*  
*Chairman*  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

**(An Autonomous College of Osmania University)**

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS)CBCS**

**SEMESTER – V**

**DSE 503 - MANAGEMENT INFORMATION SYSTEMS**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100 + SDP**

**HPW :3T+4P**

**NO. Of Credits:5**

**Objective:** To equip the students with finer nuances of MIS.

**UNIT-I: INTRODUCTION TO MIS:** The Technical and Business Perspective, Organization Structure, Evaluation of MIS through Information System, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.

**UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING:** Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.

**UNIT-III: DEVELOPMENT OF MIS:** Methodology and Tools/Techniques for Systematic Identification, Evaluation and Modification of MIS. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, EEnterprise System : Introduction: Managing the E-enterprise, Organisation of Business in an Enterprise, E-business, E-commerce, E-communication, E-collaboration.

**UNIT-IV: ADVANCED MIS:** Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.

**UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS:** Collaboration processes and information systems, Impact of Web 2.0 and social media on business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.

**SUGGESTED READINGS:** 1.Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi. 2.Process, Systems, and Information, David M. Kroenke, 3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller 4.Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi.



**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 III YEAR (COMPUTER APPLICATIONS) CBCS  
SEMESTER-V DSE 503 - MANAGEMENT INFORMATION SYSTEMS (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks : 100 (60E+40I) + 50P

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.

SECTION-A

I. Answer Any 5 Questions.

5X4=20

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

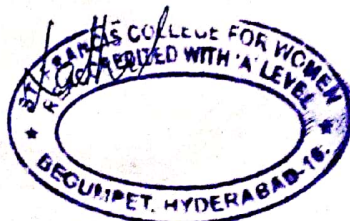
Note: Do not exceed two questions from each unit.

SECTION-B

II. Answer the following Questions.

5X8=40

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



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (TAX PROCEDURES)CBCS**

**SEMESTER – V**

**DSE 503 - TAX PLANNING & MANAGEMENT**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40 I=100**

**PPW : 5**

**NO. Of Credits:5**

**Objective:**To provide basic knowledge of tax practices & procedures.

**UNIT-I: TAX PLANNING, TAX MANAGEMENT, TAX EVASION, TAX AVOIDANCE:** Types of companies - Residential status of companies and tax incidence - clubbing tax liability and minimum alternate tax - carry forward and set off of losses in case of certain companies deductions available to corporate assesses. Tax on distributed profits- Units of mutual funds.

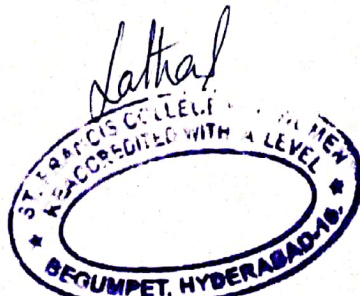
**UNIT-II: TAX PLANNING WITH REFERENCE TO SETTING UP OF NEW BUSINESS:** Location of Business- Nature of business – from of organization-Tax planning with reference to financial management decision – Capital structure, dividend and bonus shares- Tax planning with reference to sale of scientific research assets.

**UNIT-III: TAX PLANNING WITH REFERENCE TO SPECIFIC MANAGEMENT DECISIONS:** Make or buy - own or lease – repair or replace – Tax planning with reference to employees' remuneration – Tax planning with reference to receipt of insurance compensation – tax planning with reference to distribution of assets at the time of liquidation.

**UNIT-IV: TAX PLANNING IN RESPECT OF NON-RESIDENTS:** Taxable income for non-residents – interest- salaries and exemptions from tax to non-residents – Double taxation relief – Provisions –Regulating transfer pricing – Computation of Arm's length pricing – Advance rulings – Advance Pricing agreement.

**UNIT-V: TAX PLANNING - INDIVIDUALS:** Planning with reference to all five heads of Income for individuals – Salaries - House property - Profits from Business & Profession – Capital gains and other sources (Theory and Simple Problems).

**SUGGESTED READINGS:** 1. Singhanian, Vinod K. and Monica Singhanian: Corporate Tax Planning ,Taxmann Publications Pvt. Ltd. New Delhi. 2. Ahuja, Girish and Ravi Gupta: Corporata Tax Planning and Management, Bharat Law House,Delhi. 3. Acharya, Shuklendra and M.G. Gurha: Tax Planning , Modern Law Publications,Allahabad. 4. Mittal, D.P. Law of Transfer Pricing: Taxmann Publication Pvt.Ltd. NewDelhi.. 5. IAS – 12 and As -22. 6. T.P. Ghosh: IFTSs: Taxmann Publications Pvt. Ltd. NewDelhi.. 7. Shashi K. Gupta &NishaAggarwal, Financial Services. Kalyani Publishers, New Delhi,India. 8. Vinod Kumar, Atul Gupta &ManmeetKaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi,India.



*[Signature]*  
**CHAIRPERS**  
Board of Studies in Co  
Osmania Unvers  
Hyderabad - 500 007

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 III YEAR (TAX PROCEDURES)  
SEMESTER-V - DSE 503 - TAX PLANNING & MANAGEMENT (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

Time: 2 ½ Hrs

III. 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.

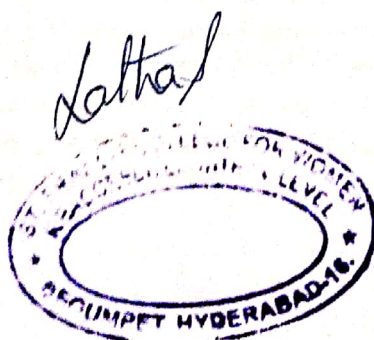
Part-A

I. Answer any five of the following questions (5x4m=20)

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

Part-B

- II. Answer the following Questions (5x8m=40)
- |                                   |                           |
|-----------------------------------|---------------------------|
| 9. (a) Theory from Unit-I (OR)    | (b) Theory from Unit I    |
| 10. (a) Problem from Unit II (OR) | (b) Problem from Unit II  |
| 11. (a) Theory from Unit III (OR) | (b) Problem 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   |



*V. Sankar*

*Chandra*



CHAIRPERSON  
Board of Studies  
Osmania University  
Hyderabad - 500



**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM III YEAR (BUSINESS ANALYTICS)CBCS

SEMESTER - V

DSE 503 - ADVANCED DATA VISUALIZATION

Applicable from the academic year 2021-22 onwards

MAX MARKS : 50 E+35P+15I=100

PPW : 5

NO. Of Credits:5

Objective: To make students to understand the *Advanced data visualization*.

**UNIT I: CHART & GRAPH SELECTION:** Differentiate between the following graph and chart types and when to use them: Categorical - Continuous - Time series - Bivariate - Distribution.

**UNIT II: BUSINESS INTELLIGENCE:** Overview of Business Intelligence (BI): Identify business intelligence (BI) concepts and their common applications - Differentiate between the major enterprise BI platforms and when each is appropriate - Apply BI techniques (online analytical processing [OLAP], drill through, drill down, drill up) - Report Building and Online Analytical Processing (OLAP): Apply techniques for building reports and identify the best uses of the learned techniques - Distinguish the elements of OLAP (online analytical processing) - Business Intelligence in Action: Identify the steps and benefits of scorecard and strategy management and apply the steps in appropriate situations - Distinguish between effective dashboard techniques.

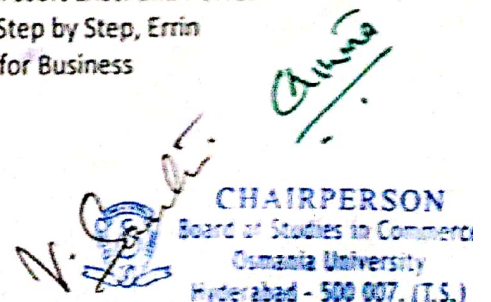
**UNIT III: MASHUPS:** Identify event streaming techniques and their uses - Differentiate between types of mashups in order to determine the best mashup for a dashboard presentation - Analyze trusted data in order to derive information.

**UNIT IV: DATA VISUALIZATION BEST PRACTICES:** Identify core data visualization rules in order to ensure quality report development - Identify the goals of data visualization and how data visualization can benefit an entity. Differentiate between the needs of different report users and identify appropriate report styles for each.

**UNIT V: REPORTING:** Reporting Options: Differentiate between alerts and trends and the appropriate uses for each - Distinguish the appropriateness of Self-Serve reports and their application in common scenarios - Differentiate between best uses for BI techniques in order to ensure effective reporting - What Makes a Good Report: Compare layout options and identify appropriate presentation choices for maximum effectiveness - Differentiate between good and bad report implementations and the potential impact of poor implementation - Constructing Reports: Distinguish between when to use reporting tools versus analysis tools - Use core tools to build report and dashboard layouts to achieve maximum effectiveness.

**SUGGESTED READINGS:** 1. Data Visualization Certificate; AICPA 2. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press 3. Introduction to Microsoft Power BI: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub 4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson 5. Microsoft Power BI Dashboards Step by Step, Errin O'Connor, Microsoft Press 6. Storytelling with Data: A Data Visualization Guide for Business Professionals; Cole NussbaumerKnaflic; Wiley



  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 III YEAR (BUSINESS ANALYTICS)CBCS**

**SEMESTER-V – DSE 503 - ADVANCED DATA VISUALIZATION (Question paper pattern)**

Applicable from the academic year 2021-22

Max. Marks : 50 E+35P+15I=100

Time: 2 ½ Hrs

X. Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total 35 Marks

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

Part-A

I. Answer any five of the following questions

(5x4m=20)

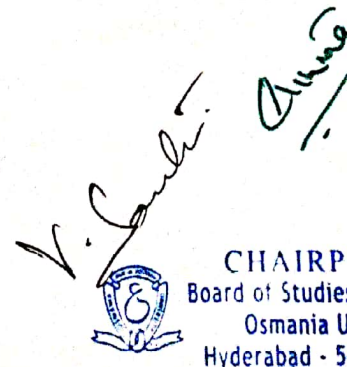
1. Theory from Unit I
2. Theory from Unit II
3. Theory from Unit III
4. Theory from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Theory from Unit II
8. Theory from Unit V

Part-B

II. Answer the following Questions

(5x6m=30)

- |                              |      |                          |
|------------------------------|------|--------------------------|
| 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   |





# **SEMESTER - VI**

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS /TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER – VI**

**PR : RESEARCH METHODOLOGY & PROJECT REPORT**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 50 T + (35R + 15V=50 P) =100 marks**

**HPW : 2T+4R**

**NO. Of Credits:4**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. understand some basic concepts of research and its methodologies .
2. identify appropriate research topics.
3. select and define appropriate research problem and parameters.
4. prepare a project proposal (to undertake a project).
5. organize and conduct research (advanced project) in a more appropriate manner.
6. write a research report and thesis.
7. write a research proposal (grants)

**Objective:** To introduce the basics of conducting research in social sciences.

**Objective:** To introduce the basics of conducting research in social sciences.

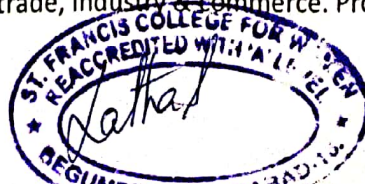
**UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:** Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design- Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

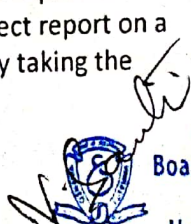
**UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:** Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).concepts only Contents of a Research Report.

**SUGGESTED READINGS:** 1. Research Methodology: Himalaya Publications. 2. Methodology of Research in Social Sciences: Krishna Swamy, 3. Research Methodology: Kothari &Garg, New Age Publication 4. Research Methodology: Paneerselvam R, PHI 5. Research Methodology: Dr Vijay Upagade & Dr ArvindShende, S. Chand Publications 6. Research Methodology: Ranjit Kumar, Pearson Publication 7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV, 8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

**GUIDELINES FOR PROJECT WORK**

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain regular contact with their supervisor and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the



  
**CHAIRPI**  
Board of Studies  
Osmania U  
Hyderabad - 50



information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc. Faculty of Commerce OU 34 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

### ORGANISATION OF PROJECT REPORT

Project report should be presented in the following sequence: i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices. 2) Chapter Design should be as follows:

**Chapter-I: Introduction:** this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

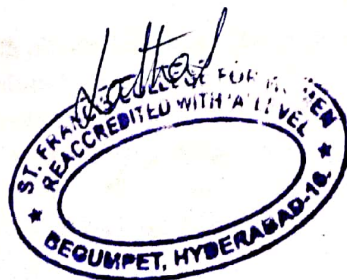
**Chapter-II: Company Profile:** this chapter should contain a brief historical retrospect about the entity of your study.

**Chapter-III: Data Analysis and interpretation:** this chapter should present the data analysis and inferences.

**Chapter-IV: Summary and Conclusions:** This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research. Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing. Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

### TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on A4 white paper, and be 1.5 spaced.
- 2) All pages should be numbered, and numbers should be placed at the centre of the bottom of the page.
- 3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.
- 4) 3 bound copies & a soft-copy should be handed in to the principal/director of your college/institute at the time of submission.
- 5) bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations. Citation provides brief details of the author and date of publication for referencing the work in the body of the text. Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source. Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.



*N. Soubh.*

*Anna*



CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



Change  
2021

**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**  
(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER – VI**

**DSE 601 - COST CONTROL AND MANAGEMENT ACCOUNTING**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**PPW : 5**

**NO. Of Credits: 5**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Understand various costing systems and management systems.
2. Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques.
3. Evaluate the costs and benefits of different conventional and contemporary costing systems.
4. Differentiate methods of schedule costs as per unit of production.
5. Differentiate methods of calculating stock consumption.
6. Identify the specifics of different costing methods.
7. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
8. Apply cost accounting methods for both manufacturing and service industry.

**Objective:** To be acquainted with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

**UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:** Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

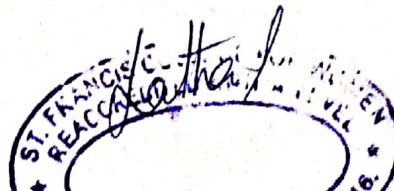
**UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:** Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

**UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:** Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

**UNIT-IV: FUNDS FLOW ANALYSIS:** Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

**UNIT-V: CASH FLOW ANALYSIS (AS-3):** Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

**SUGGESTED READINGS:** 1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani 2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya 3. Advanced Managerial Accounting: Dr. Sundaram, PBP 3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall 4. Management Accounting: Rustagi R.P, Galgotia 5. Managerial Accounting: Ronald W. Hilton, TM



**CHAIRPERSON**  
Board of Studies in  
Osmania Univ



GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An autonomous college of Osmania University)  
Re-Accredited by NAAC with "B" Grade  
Faculty of commerce

*Change*  
*8/2*

**B.COM III YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS**  
**SEMESTER-VI DSE 601 - COST CONTROL AND MANAGEMENT ACCOUNTING (Question paper pattern)**  
Applicable from the academic year 2021-22

Max. Marks : 100 (60E+40I)

Time: 2 ½ Hrs

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

I. Answer any five of the following questions (5x4m=20)

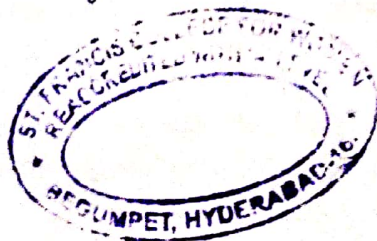
1. Theory from Unit I
2. Problem from Unit II
3. Theory from Unit III
4. Problem from Unit IV
5. Theory from Unit V
6. Theory from Unit-I
7. Problem from Unit II
8. Problem from Unit V

Part-B

II. Answer the following Questions (5x8m=40)

9. (a) Theory from Unit-I (OR) (b) Theory from Unit I
10. (a) Problem from Unit II (OR) (b) Problem from Unit II
11. (a) Theory from Unit III (OR) (b) Problem 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

*Latha*



*V. Sankar*

*Chairman*



CHAIRPERSON  
Board of Studies in Comm  
Osmania University  
Hyderabad - 500 007. (T

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM III YEAR (COMPUTER APPLICATIONS /TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS

SEMESTER – VI

DSE 602 - THEORY AND PRACTICE OF GST

Applicable from the academic year 2021-22 onwards

MAX MARKS : 50E+35P+15I=100 PPW :3T+4P NO. Of Credits:5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Know the various provisions of GST Act 2017.
2. Practice various provisions of GST in Tally ERP 9.1.
3. Learn and compare various tax rates for goods and services under GST .
4. Practice the advance entries and adjustments relating to various transactions.
5. Generate the various reports and upload in the GST portal .

**Objective:** To equip the students with the knowledge regarding Theory and Practice of GST.

**UNIT I: INTRODUCTION TO GST:** Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

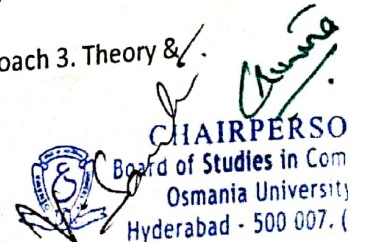
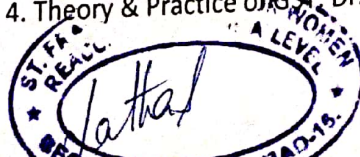
**UNIT II: GETTING STARTED WITH GST:** Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

**UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:** Introduction - Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

**UNIT IV: GETTING STARTED WITH GST (SERVICES):** Introduction -Determination of supply of services - Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply -Intrastate Outward Supply - Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

**UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:** Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

**SUGGESTED READINGS:** 1. Taxmann's Basics of GST 2. Taxmann's GST: A practical Approach 3. Theory & Practice of GST, Srivathsala, HPH 4. Theory & Practice of GST: Dr. Ravi M.N, PBP.





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 III YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES/ BUSINESS ANALYTICS)CBCS**

**SEMESTER-VI DSE 602 -THEORY AND PRACTICE OF GST (Question paper pattern)**

Applicable from the academic year 2021-22

Max.Marks : ~~50 E + 35 P + 15 I = 100~~

Time: 2 ½ Hrs

*60E + 40T + 50P = 150*

Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total : 35 Marks

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

Part-A

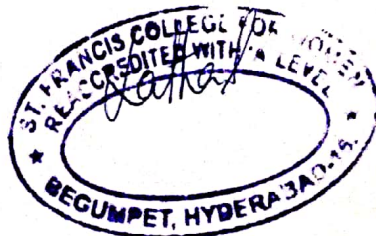
I. Answer any five of the following questions (5x4m=20)


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

II. Answer the following Questions (5x6m=30)

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



*V. Sankar*  
*Chairperson*  
**CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007



GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16  
(An Autonomous College of Osmania University)

DEPARTMENT OF COMMERCE

B.COM III YEAR (COMPUTER APPLICATIONS)CBCS

SEMESTER – VI

DSE 603 - MULTIMEDIA SYSTEMS

Applicable from the academic year 2021-22 onwards

MAX MARKS : 100 (60E+40I)

PPW :3T+4P

NO. Of Credits:5

Objective:To acquire the knowledge of multimedia systems.

**UNIT-I: MEDIA AND DATA STREAMS:** Properties of multimedia systems, Data streams characteristics: Digital representation of audio, numeric instruments digital interface Bark concepts, Devices, Messages, Timing Standards Speech generation, analysis and transmission.

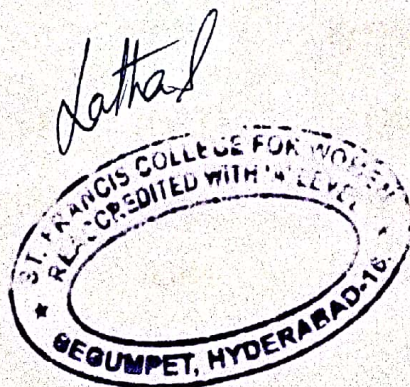
**UNIT-II: DIGITAL IMAGE&ANIMATIONS:** Digital Image: Analysis, recognition, transmission, Video: Representation, Digitalization, transmission. Animations: Basic concepts, animation languages, animations control transmission.

**UNIT-III: DATA COMPRESSION STANDARDS&STORAGE:** Data Compression Standards: JPEG, H-261, MPEG DVI Optical storage devices and Standards: WORHS, CDDA, CDROM, CDWO, CDMO. Real Time Multimedia, Multimedia file System.

**UNIT-IV: MULTIMEDIA COMMUNICATION SYSTEM, DATABASES&SYNCHRONIZATION:** Multimedia Communication System: Collaborative computing session management, transport subsystem, QOS, resource management. Multimedia Databases: Characteristics, data structures, operation, integration in a database model. Synchronization: Issues, presentation requirements, reference to multimedia synchronization, MHEG.

**UNIT-V: MULTIMEDIA APPLICATION:** Media preparation, Composition, integration communication, consumption, entertainment.

**SUGGESTED READINGS:** 1. Ralf Steninmetz, KlaraHahrstedt, Multimedia: Computing, Communication and Applications, PHI PTR Innovative Technology Series. 2. John F.KoegelBufford, Multimedia System, Addison Wesley, 1994. 3. Mark Elsom – Cook, Principles of Interactive Multimedia , Tata Mc-Graw Hill, 2001. 4. Judith Jefcoate, Multimedia in Practice: Technology and Application , PHI 1998.



N. Sankar

Chairman

CHAIRPERS



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 III YEAR (COMPUTER APPLICATIONS)  
SEMESTER-VI DSE 603 - MULTIMEDIA SYSTEMS (Question paper pattern)  
Applicable from the academic year 2021-22

Max. Marks :100 (60E+40I)

Time: 2 ½ Hrs

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.

SECTION-A

5X4=20

I Answer Any 5 Questions.

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

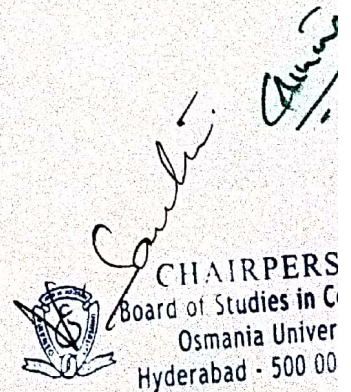
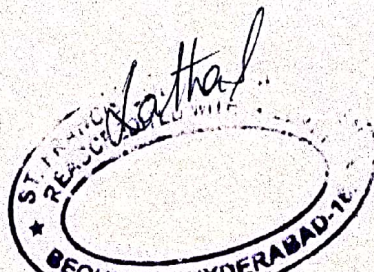
Note: Do not exceed two questions from each unit.

SECTION-B

5X8=40

II. Answer the following Questions.

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





**GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16**

(An Autonomous College of Osmania University)

**DEPARTMENT OF COMMERCE**

**B.COM III YEAR (TAX PROCEDURES)CBCS**

**SEMESTER – VI**

**DSE 603 - INTERNATIONAL TAX & REGULATION**

**Applicable from the academic year 2021-22 onwards**

**MAX MARKS : 60 E+40I=100**

**HPW :5**

**NO. Of Credits:5**

**Objective:** To make students to understand the International Tax & Regulation.

**UNIT I: INDIVIDUAL TAXATION:** Individual Income Tax Return: Filing Status - Cash basis and Accrual basis - Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

**UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:** Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

**UNIT III: TAXATION OF CORPORATIONS:** C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

**UNIT IV: TAXATION OF OTHER ENTITIES:** Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

**UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:** Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

**SUGGESTED READINGS:** 1. Miles CPA Review Concept Book: Regulation, Miles Education 2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley 3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors 4. Federal Income Tax: Code and Regulations-- Selected Sections, Martin B. Dickinson, Wolters Kluwer 5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer 6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press.

*Dattal*  
GOVERNMENT DEGREE COLLEGE FOR WOMEN,  
BEGUMPET, HYD-16

*S. Sankar*  
*Chairman*  
CHAIRPERSON  
Board of Studies in Commerce  
Scanned with CamScanner



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 III YEAR (TAX PROCEDURES)  
SEMESTER-VI DSE 603 - INTERNATIONAL TAX & REGULATION (Question paper pattern)  
Applicable from the academic year 2021-22

Max.Marks :100 (60E+40I)

Time: 2 ½ Hrs

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 (5x4m=20)

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

Part-B

II. Answer the following Questions (5x8m=40)

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



*N. Sankar* *Alina*

CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

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 III YEAR (BUSINESS ANALYTICS) CBCS

SEMESTER-VI – DSE 603 - BUSINESS APPLICATIONS OF EMERGING TECHNOLOGIES (Question paper pattern)

Applicable from the academic year 2021-22

Time: 2 ½ Hrs

Max. Marks : 50 E+35P+15I=100

Internal Assessment: 15 Marks

Written : 10 Marks

Assignment : 5 Marks

(Objective)

Total : 15 Marks

Practicals: Record: 10

Skill Test: 15

Viva 10

Total 35 Marks

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

Part-A

I. Answer any five of the following questions

(5x4m=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

III. Answer the following Questions

(5x6m=30)

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



*N. Sankar*  
CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)



GOVERNMENT DEGREE COLLEGE FOR WOMEN (AUTONOMOUS),  
BEGUMPET  
DEPARTMENT OF BUSINESS MANAGEMENT

CREDIT ALLOCATION – TWO CREDITS

- INTERNSHIP PROGRAMME FOR 45 DAYS FOR BBA SECOND YEAR STUDENTS IS MANDATORY (IN ANY CORPORATE FIRM)

Through Internships students have the opportunity to develop and apply skills, theories and concepts learned in the classroom. They can gain exposure to their chosen field. Participating in Internship can be a great way to taste the actual Professional experience in a particular field.

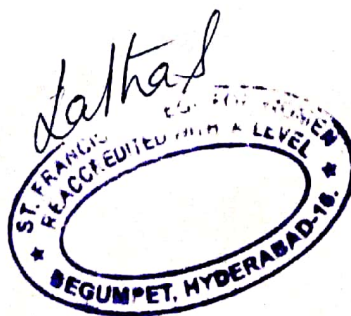
- CERTIFICATE COURSE- TALLY – Duration: 60 hrs


Short Term Certificate courses

At the undergraduate level itself the students are initiated into taking up Certificate Courses, role - play, student presentations, different Student Centric methods are used to encouraging student participation and making the class room session lively and inter -active.

- Field trips

As a part of experiential learning field trips are organized and students learn by observation and get a practical exposure of Industrial challenges

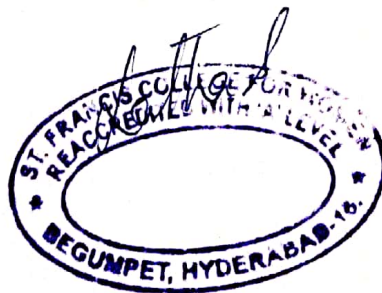


 CHAIRPERSON  
Board of Studies in Com  
Osmania University  
Hyderabad - 500 007.

GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), BEGUMPET, HYDERABAD

Certificate Courses

S.No	Certificate Courses	Duration
1	Personality Development & Human Ethics	20 hrs
2	Direct Taxes	50 hrs
3	Indirect Taxes	50 hrs
4	Industry Skill sector	50 hrs
5	Tally Certification	60 hrs



*V. Sultana*

*Aruna*



**CHAIRPERSON**  
Board of Studies in Comm  
Osmania University  
Hyderabad - 500 007

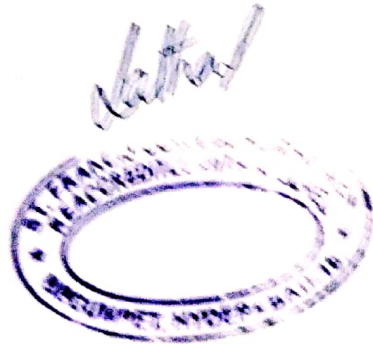


GOVERNMENT DEGREE COLLEGE FOR WOMEN, (A) BEGUMPET, HYDERABAD

VISITING LECTURERS

1. Prof. Appa Rao, Dept of Commerce, Osmania University
2. Prof. Chennappa, Dept of Commerce, Osmania University
3. Prof. Shanthi, Dept of Commerce, A.V. College
4. Dr. K. Srinivas Rao, Dept of Commerce, Associate Professor, VV College
5. Mr. Satyanarayana, Chartered Accountant

6. Ms. Latha Subramanyam, Dept. of Commerce  
ACO. St. Francis college.



N. Sankar

Chairman

 CHAIRPERSON  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007, (T)

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16

(An autonomous college of Osmania University)

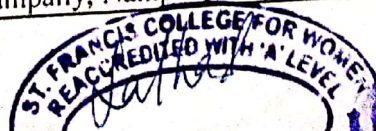
Re-Accredited by NAAC with "B" Grade

Faculty of commerce

(COMPUTER APPLICATIONS / TAX PROCEDURES / BUSINESS ANALYTICS) CBCS

PANEL OF EXAMINERS 2021-2022

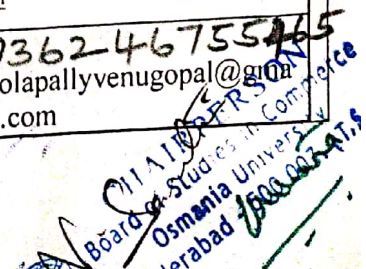
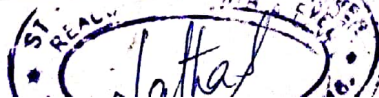
S.No	Name of the Subject	Name of the Examiner	Name of the College	Phone Number	Mail Id
1	Financial Accounting -1	1.Rabi Kumar Patnaik	Wesley Degree College Co_ED 628721426	949 9985454520	patnaikrabi123@gmail.com
		N.E 2.C.Rajeshwar	Babu Jagjivan Ram Government Degree College, Narayanaguda	9848557595	crajeshwer@gmail.com
2	Business Organization and Management	1.Jhansi ✓	Govt City college Hyderabad	8977599042	jhansisk4u@gmail.com
		2.Mallikarjuna Rao ✓	Govt City college Hyderabad 475117927346	9052771299	dr.mallikarjunarao@gmail.com 475117927346
3	Data driven Decision Making	Narshimma Bhattu	O U Camps	7396338665	767371149839
		Devender	Nijam College	9948119417	704966943395
4	Income Tax-I	1.P.Vijaya Lakshmi N.H	Sujatha Degree & PG College for women	9052757371	lvijaya555@gmail.com
		2.Amtul Wahab	Indira Priyadarshini Govt Degree College for women Nampally, Nampally, Hyd	9700717629	505726120589 amtwahab@gmail.com
5	Fundamentals of Information Systems	1.B.Saritha ,M.Sc	IPGDC(W), Nampally, Hyderabad. 505726120589	9985408390	saritha111.lec@gmail.com 382145832954
		Smt.B.Ramani M.C.A N.V	Andhra Mahila Sabha Arts and Science College, OU Road, Hyderabad.	9441214888	ramaniraghath5@gmail.com
6	Financial Accounting -2	1.Mrs.Anitha	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	9989343089	507258309791 anithasidveer@gmail.com
		2.Bucchi Reddy	A V Arts & Science College, Hyd	9490747978	buchireddy.ch.@gmail.com 300641361169
7	Business law	1 .K.Uday Bhanu	Wesley Degree College Co_ED	8179714013	68949335050 udaycommercedept@yahoo.com
		2.Jhansi Rani	Govt City College, Hyd 896585188223	8977599042	896585188223 jhansisk4u@gmail.com
8	Income Tax-II	1.Etta Udayasri	Indira Priyadarshini Govt Degree College for women Nampally, Nampally, Hyd	9652914104	330998248986 ettaudayasri@gmail.com



Handwritten signatures and stamps, including a circular stamp of the Board of Studies, Osmania University, Hyderabad.

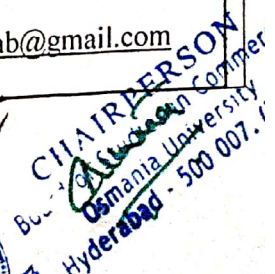
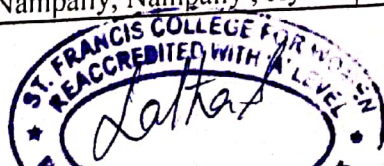


		2.Mrs.V.Shanti	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	6304367949	svsanthivedula@gmail.com
9	Programming With C & C++	1. G.Radhika , M.Sc	Government Degree College, Khairatabad, Hyderabad.	9885864027	Reddyradhika54@gmail.com 715670613504
		2.1.B.Saritha ,M.Sc	IPGDC(W), Nampally, Hyderabad (Repeated)	9985408390	saritha111.lec@gmail.com
10	Data Analytics Essentials	Dr. K Srinivas Rso	Viveka Vardani College , koti , Hyd	9440731909	Srikanrao2006@gmail.com
		Dr. Prasanna K	Viveka Vardani College , koti , Hyd	7981743038	prasannakhadkikar@gmail.com
11	Advanced Accounting	1.G.Amaravathi	GDC, Kukatpally - X	9908013224	amaravathigunti@gmail.com 26495562942
		2.Thirumal Rao	Bhavans Vivekananda Degree & PG College, Sainikpuri X	9177156426	thirumalraohere@gmail.com
12	Business Statistics-1	1.R.Lavanya	Wesley Degree College Co_ED	9848557595	lavanya.ravikanti@gmail.com 842615571413
		2.H.Srinivasa Rao	BJR GDC, Narayanguda	9396375228	648192397407 drrao.hari@gmail.com
13	Assessment of Other Entities	1.Mallikarjuna Rao	Govt City college Hyderabad ✓	9052771299	dr.mallikarjunarao@gmail.com
		2.Mrs.Shakuntala Jain	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	9246174006	471368308796 srihari504@gmail.com
14	Relational Database Management System	K.Prashanth Kumar,MCA, M.Sc,APSET, TSSET,(Ph.D)	Indian Institute of Management and Commerce, Khairatabad, Hyderabad. ✓	9908615205	prasanth.iimc@gmail.com
		B.V.V.A. Aparna, MS(IS),SET,(Ph.D)	St. Ann's College for Women, Mehdiapatnam, Hyderabad. ✓	9618324127	aparnabulusu79@gmail.com 973425310727
15	Customs Procedure and Practice	1.Bucchi Reddy	A V Arts & Science College, Hyd	9490747978	buchireddy.ch.@gmail.com
		2.K.Padma Priya	IIMC, Hyderabad X	9989441134	padmapriya1410@gmail.com
16	Business Statistics-II	1.V.Shanthi	Andhra Mahila Sabha Arts&Science College for Women,OU Campus X	6304367949	svsanthivedula@gmail.com
		2.P.R.Venu Gopal	Bhavans Vivekananda Degree & PG College, Sainikpuri	9949468933	736246755465 polapallyvenugopal@gmail.com



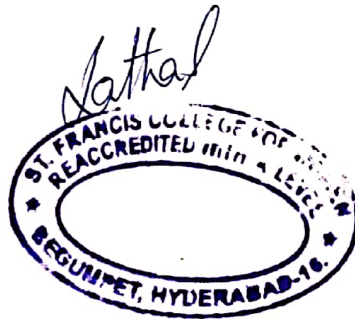


17	Web Technology	Y.Kalyani, M.Sc N.V	Shantiniketan Women's Degree College , Vikaspuri , Erragadda, X Hyderabad.	9121780407	kalyanichanu@gmail.com
		K.Prashanth Kumar, MCA, M.Sc, APSET, TSSET,(Ph.D)	Indian Institute of Management and Commerce, Khairatabad, Hyderabad.	9908615205	prasanth.iimc@gmail.com 776016779564
18	Cost Accounting	1. Dr.J.Saritha	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	7382189763	sarithajadhav333@gmail.com
		2.Dr.D. Sanjeeva Rao	Bhavans Vivekananda Degree & PG College, Sainikpuri	9885846745	drdsanjeevarao@gmail.com
19	Computerized Accounting	1.Mallikarjuna Rao	Govt City College, Hyd	9052771299	dr.mallikarjunarao@gmail.com
		2.Asiya Jabeen	Indira Priyadarshini Govt Degree College for women Nampally, Nampally , Hyd	9849149246	758901353475 asiyaruhaan@gmail.com
20	Tax Planning and Management	Mrs.Shakuntala	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	9246174006	3.P.M MAM will send srihari504@gmail.com
		Mrs.Anitha	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	9989343089	anithasidveer@gmail.com devender@nizamcollege.ac.in
21	Management Information Systems	G.Devender, MCA	Nizam College, Gun Foundry, Basheer Bagh, Hyderabad	9948119417	
		B. Saritha, M.Sc	IPGDC(W),Nampally, Hyd.	9985408390	Saritha111.lect@gmail.com
22	Cost Control and Managerial Accounting	1.Syeda Fahmeena Bibi	Shadan Degree College for Women, Khairatabad	780772750607 9885659203	sfb.lect@gmail.com
		2.Dr.D. Sanjeeva Rao	Bhavans Vivekananda Degree & PG College, Sainikpuri	9885846745	drdsanjeevarao@gmail.com
23	Theory and Practice of GST	1.P.Vijaya Lakshmi	Sujatha Degree & PG College for women	9052757371	lvijaya555@gmail.com
		2.Aruna Jyothi	Sri Padmavati Mahila Kalasala,Saidabad	9849345494	512303575602 cayjothi101@gmail.com
24	International Tax and Regulation	1. Dr.D.Saritha	Vijaynagar College of Commerce,Mallepally	9908843440	rajkamalsaritha@yahoo.com 842938594188
		2.Amtul Wahab	Indira Priyadarshini Govt Degree College for women Nampally, Nampally , Hyd	9700717629	amtwahab@gmail.com





25	Multimedia Systems	G.Devender ,MCA ✓	Nizam College, Gun Foundry, Basheer Bagh, Hyderabad	9948119417	devender@nizamcollege.a c.in
		Dr.S.NagaPrasad, M.Sc(IT),Ph.D	Tara Government Degree College(A), Sangaraddy <i>Doc not avail</i>	783606134	nagkanna80@gmail.com
26	IncomeTax	1.Etta Udayasri ✓	Indira Priyadarshini Govt Degree College for women Nampally, Nampally , Hyd	9652914104	ettaudayasri@gmail.com
		2.Mrs. V.Shanti	Andhra Mahila Sabha Arts&Science College for Women,OU Campus	6304367949	svsanthivedula@gmail.co m



*V. Sankar*

*Aruna*

 **CHAIRPERSON**  
Board of Studies in Commerce  
Osmania University  
Hyderabad - 500 007. (T.S.)

Date: 23-09-2021

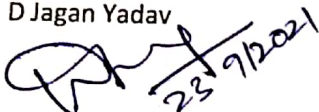
To,  
The Principal  
Government Women's Degree college,  
Begumpet, Sec'bad  
Telangana  
Date:

**Sub: Request to arrange Lab and Class room for Free Skill Development Training programme reg: -**

Respected Madam,

We Prism educational society, working with Several State and Central to provide the Skill Development & placement for Minority youth. In this Regard we would like to conduct the training programme for your students with in your campus. Kindly arrange the Class room & lab to start the training programme

Thanking you  
D Jagan Yadav

  
23/9/2021

In Charge - Skill Trainings  
9949467040