

# SYLLABUS

## DEPARTMENT OF COMMERCE

**BC 104 - FINANCIAL ACCOUNTING - I**  
(Common to all Streams of B Com)

PPW: 5L+1T - 6 Hrs

Credits: 6

**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:**

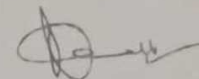
Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet - Adjustments - Closing Entries.(Including problems)

**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: Jawahar Lal, Himalaya Publishing House.

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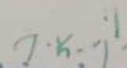
**UNIT-V: FINAL ACCOUNTS:**

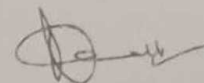
Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet - Adjustments - Closing Entries.(Including problems)

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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: Jawahar Lal, Himalaya Publishing House.

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Department of Commerce & Business Management, Kakatiya University, Warangal - 506009

**B.Com Syllabus under Choice Based Credit System (wef 2016-17)**

{B.Com, B.Com (Computer Applications), B.Com (Taxation), B.Com (Tax Procedures & Practices), B.Com (Corporate Secretary ship), B.Com (Advertising and Sales Management) and B.Com (Insurance)}

**B.Com- I Yr First Semester**

**BC 105 - BUSINESS ECONOMICS**

(Common to all Streams of B Com)

PPW: - 6 Hrs

Credits: 6

**UNIT-I: INTRODUCTION:**

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal 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 REVENUE ANALYSIS:**

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: Vanith Agrawal, 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.

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**B.Com- I Yr First Semester**

**BC 106 - BUSINESS ORGANISATION**  
(Common to all Streams of B Com)

PPW: = 4 Hrs

Credits: 4

**UNIT-I: FUNDAMENTAL CONCEPTS:**

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business - Functions of Business - Social Responsibility of a business - Steps to Start an Enterprise

**UNIT-II: BUSINESS ORGANIZATION:**

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship - Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership - Kinds of Partners - Partnership Deed - Meaning - Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership - Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization - Characteristics - Types of Co-Operative Societies - Limitations of Cooperatives.

**UNIT-III: FORMATION OF JOINT STOCK COMPANY:**

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus - Statement in lieu of Prospectus.

**UNIT-IV: SOURCES OF FINANCE:**

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance ( A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising ).

**UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:**

Stock Exchange, Functions - Working of Stock Exchanges, Mutual Funds - Importance, Functions, Types - Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

**SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill

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**B.Com- I Yr First Semester**

**BC 107 - INFORMATION TECHNOLOGY**  
(Common to all Streams of B Com)

PPW: = 4 Hrs

Credits: 4

**UNIT-I: INTRODUCTION:**

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices. .

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

**UNIT-II: OPERATING SYSTEM (OS):**

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

**UNIT-III: WORD PROCESSING:**

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**UNIT-IV: SPREAD SHEET:**

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

**UNIT-V: POWER POINT PRESENTATION:**

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation– Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress).

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.

Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.

**SUGGESTED READINGS:**

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.

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**BC 204 - FINANCIAL ACCOUNTING-II**

(Common to all Streams of B Com)

PPW: 5L+1T =6 Hrs

Credits: 6

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**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 creder 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.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

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(Corporate Secretary ship), B.Com (Advertising and Sales Management) and B.Com (Insurance))

**B.Com- I Yr Second Semester**

**BC 205- MANAGERIAL ECONOMICS**

(Common to all Streams of B Com)

PPW: 5L+1T=6 Hrs

Credits: 6

**UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:**

Characteristics of managerial economics – Nature and scope of managerial economics -Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

**UNIT-II: DEMAND FORECASTING:**

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

**UNIT-III: MARKET ANALYSIS:**

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

**UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:**

National income – Concepts – Methods - Measurement of national income – GDP and GVA— Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

**UNIT-V: FISCAL AND MONETARY POLICY**

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

**SUGGESTED READINGS:**

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited
14. Managerial Economics: P.K. Mehta, Tax Mann Publications.

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**B.Com- I Yr Second Semester**

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**BC 206- PRINCIPLES OF MANAGEMENT**

(Common to all Streams of B Com)

PPW: =4 Hrs

Credits: 4

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**UNIT-I: INTRODUCTION**

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management .

**UNIT-II: PLANNING**

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages -- Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses

**UNIT-III: ORGANIZING:**

Organizing-Meaning, Definition - Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

**UNIT-IV: DELEGATION AND DECENTRALIZATION:**

Authority - Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning -- Decentralization- Meaning - Difference between Delegation and Decentralization.

**UNIT-V: COORDINATION AND CONTROL:**

Meaning - Definition - Principles of Coordination - Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition - relationship between planning and control- Steps in Control - Types (post, current and pre-control) - Requirements for effective control.

**SUGGESTED READINGS:**

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Publications.

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**B.Com- 1 Yr Second Semester**

**BC 207- FOREIGN TRADE**  
(Common to all Streams of B Com)

PPW: -4 Hrs

Credits: 4

**UNIT-I: INTRODUCTION:**

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List.

**UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes - Remedies for Correcting Balance of Payments in International Trade.

**UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation - Exchange Control - Objectives - Exchange Rate - Adjustments - Devaluation - Revaluation - Depreciation of Currency.

**UNIT-IV: FOREIGN TRADE & ECONOMIC DEVELOPMENT:**

Growth - Significance of Foreign Trade - Merits - Demerits - Regional Economic Groupings - SAARC - ASEAN - BRICS - Free Trade Area - Common Markets - Economic Union - European Union.

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD - UNCTAD: Introduction - Aims - Features - WTO: Introduction - Aims - Features - Agreements.

**SUGGESTED READINGS:**

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. International Economics: SSMDesai & Nirmal Bhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P. Agarwal & B.K. Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K. Gupta & Praneet Rangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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**B.Com II Year – III Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC301: Communication Skills**

**Max. Marks: 40UE+10IA**

**Unit I: Communicative English:** Meaning – Significance – Learning English through Listening, Speaking, Reading and Writing (LSRW). Listening skills: Factors influencing – Barriers in listening – Effective listening - Practice of interpersonal listening. Meaning and significance of Oral and Written Communication – Principles of oral communication –Preparing for oral communication – Practice of oral communication with pre-announced topics – Extempore. Tenets of written communication – Practice of written communication with displayed text - Practice of written communication with pre-announced topics and extempore.

**Unit II: Business and Corporate Correspondence:** Meaning – Significance – Types of Business Letters - Principles of letter writing – Formats – Practice of letter writing in different situations. Corporate correspondence: Types of Meetings -Notice and Agenda – Practice of preparing notice and agenda for different meetings – Writing press releases – advertisements – Circulars – Memos – Enquires – Replies – Writing minutes and resolutions of different meetings. E-mails – Writing e-mails.

**Suggested books:**

1. Sarma V V S, Muralidhar D and Saritha M, LOTUS: Interactive Communication, Camel Published, 2016.
2. Aruna Koneru, Professional Communication, Tata McGraw Hill, New Delhi, 2008.
3. Sehgal M K and Khetarpal Vandana, Business Communication, Excel Books, New Delhi, 2008.
4. Varinder Kumar and Bodh Raj, Business Communication, Kalyani Publishers, Ludhiana, 1998.

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**B.Com II Year – III Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC307: Entrepreneurial Development & Business Ethics (except B.Com (CA))**

**Max. Marks: 80UE+20IA**

**UNIT-I: ENTREPRENEUR:** Evolution-Concept - Functions - Characteristics – Importance of Entrepreneur– Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India – Opportunities & Challenges-Entrepreneurship today.

**UNIT-II: ENTREPRENEURIAL DEVELOPMENT:** Entrepreneurial opportunities in India- Environment Scanning– Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & Innovation – Innovative process – Selection of the right opportunity.

**UNIT-III: PROJECT AND MSMEs:** Project: Concept -Classification - Identification - Formulation – Design - Planning and Appraisal - Social Cost-Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Government Policy and Support.

**UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:** Entrepreneurship Development Programmes – Policies of the Government – Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs – Role of Financial Institutions and Banks.

**UNIT-V: BUSINESS ETHICS:** Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility.

**SUGGESTED BOOKS:**

1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.

**B.Com II Year – III Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC306: Income Tax - I**

**Max. Marks: 80UE+20IA**

**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 BOOKS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

**B.Com II Year – III Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC301: Communication Skills**

**Max. Marks: 40UE+10IA**

**Unit I: Communicative English:** Meaning – Significance – Learning English through Listening, Speaking, Reading and Writing (LSRW). Listening skills: Factors influencing – Barriers in listening – Effective listening - Practice of interpersonal listening. Meaning and significance of Oral and Written Communication – Principles of oral communication –Preparing for oral communication – Practice of oral communication with pre-announced topics – Extempore. Tenets of written communication – Practice of written communication with displayed text - Practice of written communication with pre-announced topics and extempore.

**Unit II: Business and Corporate Correspondence:** Meaning – Significance – Types of Business Letters - Principles of letter writing – Formats – Practice of letter writing in different situations. Corporate correspondence: Types of Meetings -Notice and Agenda – Practice of preparing notice and agenda for different meetings – Writing press releases – advertisements – Circulars – Memos – Enquires – Replies – Writing minutes and resolutions of different meetings. E-mails – Writing e-mails.

**Suggested books:**

1. Sarma V V S, Muralidhar D and Saritha M, LOTUS: Interactive Communication, Camel Published, 2016.
2. Aruna Koneru, Professional Communication, Tata McGraw Hill, New Delhi, 2008.
3. Sehgal M K and Khetarpal Vandana, Business Communication, Excel Books, New Delhi, 2008.
4. Varinder Kumar and Bodh Raj, Business Communication, Kalyani Publishers, Ludhiyana, 1998.

**B.Com II Year – IV Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC401 : Soft Skills**

**Max. Marks: 40UE+10IA**

**Unit I: Personality Development:** Personality Development: Meaning- Characteristics – Determinants – Ingredients of pleasing personality. Learning: Meaning – Characteristics – Significance – Principles of learning. Self esteem: Meaning – Characteristics – Significance – Building self esteem.

**Unit II: Self Management:** Attitude Development: Meaning – Characteristics – Significance – Building Positive Attitude. Achievement Motivation: Meaning – Characteristics – Significance – Goal setting for achievement – Strategies of achievement motivation. Emotional Intelligence: Meaning – Characteristics – Significance – Strategies of developing emotional intelligence: Fear, Anger and Anxiety.

**Suggested Readings:**

1. Sarma V S Veluri & Muralidhar D., Personal Empowerment: LOTUS Series - Interactive Learning, CAMEL Limited, 2017.
2. Sarma V S Veluri and Others., Jeevan nipunyaalu: LOTUS Series, (Telugu), CAMEL Limited, 2017.
3. K Alex, Soft Skills, S. Chand & Company, 2013
4. Narula, S S., Personality Development & Communication Skills, Taxman Publications Pvt. Ltd. New Delhi.
5. Arora, A., Communication Skills and Personality Development, Kalyani Publishers, Ludhiana, 2015.

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**UNIT-I: INTRODUCTION:**

Auditing: Meaning – Definition – Evolution – Objectives – Importance – Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

**UNIT-II: AUDITOR AND EXECUTION OF AUDIT:**

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights  
– Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:**

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

**UNIT-IV: VOUCHING:**

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**UNIT-V: VERIFICATION AND VALUATION OF ASSETS:**

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**SUGGESTED BOOKS:**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: ArunaJha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
6. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta andAshok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.



**B.Com II Year – IV Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC405: Business Statistics – II**

**Max. Marks: 80UE+20IA**

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

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

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

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

**UNIT-V: 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 BOOKS:**

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 Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers

**B.Com II Year – IV Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC404 : Corporate Accounting**

**Max. Marks: 80UE+20IA**

**UNIT-I: COMPANY LIQUIDATION:** Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

**UNIT-II: AMALGAMATION (AS-14):** Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

**UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:** Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

**UNIT-IV: ACCOUNTS OF BANKING COMPANIES:** Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non- Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:** Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

**SUGGESTED BOOKS:**

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

**B.Com II Year – IV Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC406: Income Tax – II**

**Max. Marks: 80UE+20IA**

**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 BOOKS:**

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

**B.Com III Year – V Semester**

Department of Commerce and Business Management, Kakatiya University, Warangal  
**BC501: Consumerism**

**Max. Marks: 40UE+10IA**

- UNIT – I:** Consumerism- Concept - Need and Scope of Consumerism- Origin of Consumer Movement – Consumer movement in India- Marketization and Consumerism in India - Consumer in India - Consumer of goods and services - Professional services - Medical, legal, educational and welfare services- Rights and Responsibilities of Consumerism- Unfair Trade Practices – Consumer Voluntary Organisations
- UNIT – II:** Consumer Protection Act, 1986 – Objectives – Definition of Terms – complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices - UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism. Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance - Nature and Functions- Role and working of Consumer Voluntary Organisations in Grievance Settlement.

**Suggested Readings:**

1. Paul M.C., Consumer Redressal System and Consumer Protection in India, Kalpaz Publications, 2015.
2. Darmanand Mishra, Consumer Protection, APH Publishing Corporation, 2012.

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B.Com III Year – V Semester  
Department of Commerce and Business Management, Kakatiya University, Warangal  
BC502: Organizational Behaviour

Max. Marks: 40UE+10IA

**Unit I: Introduction to Organisation and Behaviour:** Organisation, Managers, Managerial Roles and Managerial Skills – Organisational Behaviour: Meaning – Definition - Factors influencing Organisational behaviour – Scope, Significance - Emergence of Organisational Behaviour - Contributing Disciplines.

**Unit-II: Individual Behaviour and Group Behaviour:** Personality – Definitions – Determinants – Types - Personality Traits Influencing Organisational Behaviour - Group Behaviour: Concept of Group – Types of Groups – Formal and Informal Groups

#### References

1. Robbins P Stephen, Judge A Timothy and Sanghi Seema, **Organizational Behavior**, Pearson Education, 2009.
2. Subba Rao P, **Organizational Behaviour**, Himalaya Publishing House, Bombay, 2011.
3. Sarma V S Veluri, **Organisational Behaviour - An Interactive Learning Approach -Text and Cases**, Jaico Publishing House, 2009.

**B.Com III Year – V Semester**

Department of Commerce and Business Management, Kakatiya University, Warangal

**BC503: Cost Accounting**

Max. Marks: 80UE+20IA

**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 –Preparation of cost sheet(including problems)

**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. (Including problems)

**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. (including problems)

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

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

**SUGGESTED BOOKS:**

1. Cost Accounting: Jain and Narang, Kalyani Publications.
2. Cost Accounting: M.N. Arora, Himalaya Publications.
3. Cost and Management Accounting: Prashanta Athma, Himalaya Publications.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill Publications.
5. Cost Accounting: Theory and Practice: Banerjee, PHI Publications.
6. Introduction to Cost Accounting: Tulsian, S.Chand Publications.
7. Cost Accounting: Horngren, Pearson Publications.
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

B.Com III Year – V Semester  
Department of Commerce and Business Management, Kakatiya University, Warangal  
BC504: Business Law

Max. Marks: 80UE+20IA

**UNIT-I: INTRODUCTION TO INDIAN CONTRACT ACT 1872:**

Development of Business Law - Development of Law in Independent India Contract Act 1872: 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 - Doctrine of "Stranger to a contract"- "No consideration- No contract" - Capacity to a contract - Minors agreements.

**UNIT-II: INDIAN CONTRACT ACT 1872:**

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.  
Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

**UNIT-III: SALE OF GOODS ACT 1930:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service - Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice – Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

**UNIT-IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition- Kinds of Patents- Transfer of the Patent Rights- Rights of the Patentee- Copy Rights: Definition- Essential Conditions for Copy Rights to be Protected-Rights of the Copyright Owner-Terms of Copy Right- Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:**

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

Environmental Protection Act 1986: Object - Scope and Scheme of the Act – Definitions - General Powers of the Central Government – Prevention - Control and Abatement of Environmental Pollution – Offences and Penalties.

**SUGGESTED BOOKS:**

- 1) Company Law: Kapoor, Sultan Chand and Co. Publications.
- 2) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 3) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 4) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 5) Business Law: Tejpal Sheth, Pearson.
- 6) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

**B.Com III Year – V Semester**  
**Department of Commerce and Business Management, Kakatiya University,**  
**Warangal**  
**BC505: Banking Theory & Practice**

**Max. Marks: 80UE+20IA**

**UNIT-I:INTRODUCTION:**

Origin and Growth of Banking in India - Functions of Commercial Banks financial inclusion- public vs. private sector banks- foreign banks-payment banks-universal banking- Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN—types of deposits-time deposits-current and savings accounts-importance of current and savings accounts—zero balance accounts.

**UNIT-II: RESERVE BANK OF INDIA:**

RBI -Functions—control of credit—objectives— instruments-repo rate-reverse repo rate-bank rate- statutory liquidity ratio-cash reserve ratio-money market-role of RBI in money market—role of RBI in exchange rate.

**UNIT-III: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS :**

Prudential norms-income recognition, asset classification, investments and provisioning-- concepts of base rate and net interest margin-importance of Current and Types of banks- Co-Operative Banks  
–Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD)

**UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms- General and Special Features of Relationship –precautions to be taken by a banker in opening of accounts of special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

**UNIT-V: NEGOTIABLE INSTRUMENTS:**

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques – Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts.  
Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage- Distinction between them - Latest Trends in Deposit Mobilization.

**SUGGESTED BOOKS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
4. Banking: N.T. Somashekar, New Age International Publishers
5. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
6. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
7. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
8. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
9. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
10. Modern Banking: D. Muralidharan, PHI.



**B.Com III Year – V Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC506: Computerized Accounting**  
**Max. Marks: 80UE+20IA**

**UNIT-I: COMPUTERIZED ACCOUNTING:**

Introduction-Importance-Application -Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages – Creation of Company-Groups-Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting of vouchers, ledger and company.- Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books- Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

**UNIT-II: ACCOUNTS WITH INVENTORY:**

Creation of Company with inventory and stock – Creation of Groups - Stock categories - Stock items – Godowns - Units of Measure - Inventory Vouchers - Pure Inventory Vouchers - Creating purchase order & Sales order – Invoicing - Display of inventory reports & statements.

**UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:**

Preparation of Final Accounts for Nonprofit organizations-Partnership firms - Corporate companies - Bank Accounts.

**UNIT-IV: COST AND MANAGEMENT ACCOUNTING:**

Preparation of Stores Legers – Job costing - Common size statement - Funds Flow Statement - Cash Flow Statement-Ratio Analysis

**UNIT-V: TAX ACCOUNTING:**

Tax applications- Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods

**SUGGESTED BOOKS:**

- 1.Computerised Accounting: A.Murali Krishna, Vaagdevi publications
- 2.Aakash Business Tools: Spoken Tutorial Project IIT Bombay
- 3.Mastering Tally: Dinesh Maidasani, Firewall Media
- 4.Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
- 5.Computerised Accounting and Business Systems: Kalyani Publications
- 6.Manuals of Respective Accounting Packages
- 7.Tally ERP 9: J.S. Arora, Kalyani Publications.
- 8.Business accounting using Tally ERP.9 by Tally Education

**B.Com III Year – V Semester (General)**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC507: FINANCIAL MANAGEMENT**

Max. Marks: 80UE+201A

**UNIT-I: INTRODUCTION:**

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

**UNIT-II: FINANCIAL PLANNING:**

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

**UNIT-III: CAPITALIZATION:**

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning -Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

**UNIT-IV: COST OF CAPITAL:**

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings-Weighted Average Cost of Capital (Simple Problems).

**UNIT-V: CAPITAL STRUCTURE:**

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

**SUGGESTED READINGS:**

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson

B.Com III Year – V Semester (General)  
Department of Commerce and Business Management, Kakatiya University, Warangal

**BC508: PRINCIPLES OF MARKETING**

Max. Marks: 80UE+20IA

**UNIT-I: INTRODUCTION:**

Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept - Marketing Myopia – Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development - Marketing Mix - Direct Marketing - Online Marketing Challenges and Opportunities - Marketing of Services.

**UNIT-II: MARKET ENVIRONMENT:**

Micro Environment: Company – Suppliers - Marketing Intermediaries – Customers – Competitors - Publics - Macro Environment: Demographic – Economic – Natural – Technological – Political - Legal (Consumer Protection Act 1986) and Regulatory - Cultural - Social - International Marketing GATT & WTO.

**UNIT-III: MARKET SEGMENTATION:**

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Concept – Bases – Benefits - Requirement for Effective Segmentation - Market Segmentation Analysis for Consumer and Services - Product Positioning: Concepts - Bases.

**UNIT-IV: CONSUMER BEHAVIOUR:**

Consumer Behavior: Nature – Scope – Importance - Factors: Economic – Psychological – Cultural - Social and Personal - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer - Industrial Markets - Reseller Market - Government Market - Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs. Consumer Behavior.

**UNIT-V: MARKET RESEARCH & ETHICS IN MARKETING:**

Market Research: Meaning - Definition - Marketing Research Process: Defining the Objectives of Research – Need - Designing the Research Project - Data Collection Process - Analyzing Data - Presenting Results - Scope of Marketing Ethics - Ethical issues Associated with Marketing Decisions Creating an Ethical climate in work place - Influence of personal Ethics.

**SUGGESTED READINGS:**

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
3. Marketing: Dhruv Grewal, Michael levy, Tata McGraw Hill.
4. Marketing Management: Dr. K. Karunakaran, Himalaya Publications.
5. Marketing Management: Ramaswamy&Namakumari, Tata Mc GrawHill Publication.
6. Marketing Management: CN Sontakki, Kalyani Publication.

**B.Com II Year – III Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC304: Advanced Accounting**

**Max. Marks: 80UE+20IA**

**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 - Prorata 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 Books:**

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

**UNIT-I: INTRODUCTION:** Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics. Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

**UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:** Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms  
Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-III: MEASURES OF CENTRAL TENDENCY:** Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:** Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation. Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

**UNIT-V: CORRELATION:** Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

**SUGGESTED BOOKS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Statistical Methods : S. P Gupta, Sultan Chand
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Statistics: E. Narayanan Nadar, PHI Learning
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers

**B.Com III Year – VI Semester**

**Department of Commerce and Business Management, Kakatiya University, Warangal**

**BC601: Preparation of Tax Returns**

**Max. Marks: 40UE+10IA**

**UNIT-I: INTRODUCTION**

E-filing of Income Tax Returns and E-Payment of Income Tax – Application for PAN – Online Registration of PAN Income Tax Returns of Individuals – Utility Available for Preparation of Return – Viewing of Tax Credit Available in Form 26AS – Filing of Various Returns of Income for an individual i.e., ITR-1 to ITR-4 with Digital Signatures and Without Digital Signatures.

**UNIT-II: GST**

Overview of GST Act – Concepts – Dealer Registration Procedure – Filing of Return – Tax calculation and issues involved in standardization of taxes.

**REFERENCE BOOKS**

1. Vinod K Singhania and Dr Kapil Singhania, Direct Taxes Law & Practice, Taxman Publications.
2. Dr Girish Ahuja and Ravi Gupta, Direct Taxes Law & Practice, Bharat Publications.

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**B.Com III Year – VI Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC602: Advertising**

**Max. Marks: 40UE+10I**

**UNIT- 1 : INTRODUCTION TO ADVERTISING:** Advertising – Definition – Significance – Classification of advertisements – Functions of Advertising – Objectives – Media Planning, Media Selection: Media planning Process-Selection of Media - Factors influencing the Choice of Media- Benefits of Advertising.

**UNIT- II: ADVERTISING & SALES PROMOTION:** Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Role of Media in Advertising -Types of Media: Print Media, Electronic Media -

**Suggested Books:**

1. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
2. Advertising – Sontakki – Himalaya Publishing House.
3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
4. Advertising Management – Concepts and cases – Mahendra Mohan – Tata McGraw Hill.
5. Burnelt – Promotion Management Tata McGraw Hill. B.Com (Advertising, Sales Promotion & Sales
6. Chunnawala, S.A., Compendium of Brand Management, Himalaya Publications House, 2004.

**B.Com III Year – VI Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC605: Financial Institutions & Markets**

Max. Marks: 80UE+20IA

**UNIT-I: INTRODUCTION:**

Functions of Financial System – Constituents of Indian Financial System – An Overview of Indian Financial System – Role and Functions of Participants in the Financial Market – Factors.

**UNIT-II: FINANCIAL INSTITUTIONS: ALL INDIA DEVELOPMENT BANKS:**

Role of Financial Institutions in Economic Development – Types of Financial Institutions. All India Development Banks: Industrial Finance Corporation of India (IFCI) – Industrial Development Bank of India (IDBI) – Industrial Investment Bank of India Limited (IIBIL) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Infrastructure Development Finance Company Limited (IDFC) – ICICI.

**UNIT-III: FINANCIAL INSTITUTIONS: STATE LEVEL DEVELOPMENT BANKS:**

State Finance Corporations (SFCs): Objectives and Scope - Management – Financial Resources – Functions – Operations – Performance Appraisal and Problems. State Industrial Development Corporations (SIDCs): Functions – Resources – Operations – Financial Assistance.

**UNIT-IV: MONEY MARKET:**

Money Market: Definition, Features, Objectives, Importance, Compositions. Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks. Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks. Treasury - Types of Treasury Bills – Operations and Participants – Money Market Instruments – Structure of Indian Money Market – Recent Development in the Indian Money Market.

**UNIT-V: CAPITAL MARKET:**

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market – New Issue Market – Instruments – Security Buyer – Methods of Issue – Intermediaries– Secondary Market – Characteristics and functions of Stock Exchanges – Listing of Securities – Types of Speculators - Stock Exchanges in India – SEBI – Powers and Functions – Primary and Secondary Market Guidelines .

**SUGGESTED BOOKS:**

1. Financial Markets and Services: Gordon and Natarajan, Himalaya.
2. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
3. Management of Indian Financial Institutions: R.M.Srivastava&Divya Nigam, Himalaya.
4. Financial Services and Markets: Dr.Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.



**B.Com III Year – VI Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC606: Commerce Lab**

**Max. Marks: 60UE+20IE+20LAB**

**UNIT-I: BASIC BUSINESS DOCUMENTS:**

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

**UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:**

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

**UNIT-III: BUSINESS LEGAL DOCUMENTS:**

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman's Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

**UNIT-IV: DOCUMENTS OF TAXATION:**

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - VAT/TOT Dealer-Application and License - Registration under Service Tax.

**UNIT-V: BUSINESS CHARTS:**

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

**B.Com III Year – VI Semester**

**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC603: Managerial Accounting**

**Max. Marks: 80UE+20IA**

**UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations

– Relationship between Cost, Management and Financial Accounting.

**UNIT-II: COST-VOLUME-PROFIT ANALYSIS:**

Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

**UNIT-III: MARGINAL COSTING AND DECISION MAKING:**

Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

**UNIT-IV: BUDGETARY CONTROL:**

Budget: Meaning – Objectives — Essentials of Budgets - Budgetary Control - Classification of Budgets-Preparation of Budgets - Advantages and Limitations

**UNIT-V: WORKING CAPITAL:**

Working Capital: Meaning – Classification – Importance – Objectives – Estimation of Working Capital Requirements- Management of Current Assets.

**SUGGESTED BOOKS:**

1. Introduction to Management Accounting: Charles T, Horngren et al, Pearson
2. Management Accounting: S.P.Gupta
3. Management Accounting: Manmohan & Goyal
4. Management Accounting: Sharma Shashi K. Gupta, Kalyani Publishers
5. Management Accounting: MN Arora, Himalaya
6. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vikas Publications.

**B.Com III Year – VI Semester**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC604: Company Law**

**Max. Marks: 80UE+20IA**

**UNIT-I: INCORPORATION OF COMPANIES:**

Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:**

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

**UNIT-III: COMPANY SECRETARY:**

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:**

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

**SUGGESTED BOOKS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 3) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 4) Corporate Law: PPS Gogna, S Chand.
- 5) Company Law: Bagriyal AK: Vikas Publishing House

**COMMERCE LAB FACILITIES:**

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
- ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
- iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.

**COMMERCE LAB – PROCEDURE AND EVALUATION:**

- 1) Every student should maintain a record of his experiment/ presentation / demo /field study by participating in the class room at the rate of 3 hours per week under the guidance of the faculty.
- 2) Their internal assessment examination for 20 marks based on his participation and practice in the lab sessions.
- 3) All the lab records shall be sent to the examination branch for evaluation for 80 marks by the external examination during the spot valuation like any other answer paper. 20 Exercises/ Demo presentations/ Analysis reports in brief are to be recorded during the lab sessions throughout the year. All the 20 exercises have to be evaluated which carry 4 marks each. (i.e.,  $20 \times 4 = 80$  marks).

**B.Com III Year – VI Semester (General)**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC607: HUMAN RESOURCE MANAGEMENT**

Max. Marks: 80UE+20IA

**UNIT- I: INTRODUCTION:**

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory-

HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India.

**UNIT-II: HR PLANNING:**

Introduction - Need - Process - System – Responsibilities - Methods.

**UNIT-III: RECRUITMENT AND SELECTION:**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment - Traditional and Modern methods - Recruitment and Selection Policies - Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

**UNIT-IV:HUMAN RESOURCE DEVELOPMENT:**

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

**UNIT-V: PERFORMANCE APPRAISAL:**

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

**SUGGESTED READING:**

1. Essentials of HRM and Industrial Relations: P. Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human Resource Management: S. S. Khanka, S. Chand

**B.Com III Year – VI Semester (General)**

**Department of Commerce and Business Management, Kakatiya University, Warangal**

**BC608: TAX PLANNING & MANAGEMENT**

Max. Marks: 80UE+201A

**UNIT-I: INTRODUCTION TO TAX PLANNING:**

Meaning of Tax Planning – Tax Avoidance – Tax Evasion – Scope of Tax Planning – Methods of Tax Planning – Tax Management: Meaning – Scope of Tax Management: Under the various heads of Salaries - House Property - Profits and Gains of Business or Profession - Capital Gains.

**UNIT-II: TAX PLANNING FOR SALARIES & INCOME FROM HOUSE PROPERTY:**

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of interest on educational Loan – Contribution under Pension Scheme – Medical Expenditure. House Property: Concessional treatment with respect to one self-occupied house – Availing self-occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no income or negligible income – Choosing the best option where more than one House is under Self-occupancy.

**UNIT-III: TAX PLANNING FOR PROFIT AND GAINS OF BUSINESS OR PROFESSION AND CAPITAL GAINS:**

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque. Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1<sup>st</sup> April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

**UNIT-IV: TAX PLANNING FOR NEW INDUSTRIAL ESTABLISHMENTS AND INVESTMENTS:**

Tax planning with reference to New Industrial Establishment – Location - Form - Nature and Capital Structure - Short term loans - Term loans - Public Deposits - Bonus Issues – Dividend.

**UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:**

Tax considerations arising with regard to specific management decisions: Make/buy - Own/lease - Installment/hire purchase - Retain/replace - Export/local sale - Shut Down/continue Expand/ Contract - Merger and Amalgamations.

**SUGGESTED READINGS:**

- 1) Corporate Tax Planning and Management: V.P.Gaur, D.B. Narang & Rajeev Puri, Kalyani.
- 2) Corporate Tax Planning & Business Tax Procedures: Vinod K. Singania & Monica Singhanian, Taxmann.