

## Faculty of Commerce, Kakatiya University

### B.COM CBCS COURSE STRUCTURE w.e.f. 2019-'20

Sl.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
<b>SEMESTER - I</b>						
1.	ELS1	Communication Skills	4	4		
2.	SLS1	Modern Indian Language	4	4		
3.	AEC1	Environmental Science/ Basic Computer Skills	2	2		
4.	SEC1	Principles of Insurance/ Foundations of Digital Marketing	2	2	1 ½ hrs	40U+10I
5.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
6.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
7.	DSC103	Foreign Trade	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER - II</b>						
8.	ELS2	Advanced Communication Skills	3	3		
9.	SLS2	Modern Indian Language	3	3		
10.	AEC2	Basic Computer Skills/ Environmental Science	2	2		
11.	SEC2	Practice of Life Insurance/ Web Design & Analytics	2	2	1 ½ hrs	40U+10I
12.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
13.	DSC202	Business Laws	5	5	3 hrs	80U+20I
14.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER - III</b>						
15.	ELS3	Gender Sensitization	3	3		
16.	SLS3	Modern Indian Language	3	3		
17.	AEC3	Advanced Computer Skills/ Managerial Skills	2	2		
18.	SEC3	Practice of General Insurance/ Social Media Marketing	2	2	1 ½ hrs	40U+10I
19.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
20.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
21.	DSC303	Financial Institutions and Markets	5	5	3 hrs	80U+20I
<b>Total</b>			<b>25</b>	<b>25</b>		
<b>SEMESTER - IV</b>						
22.	ELS4	Human Values and Ethics	3	3		
23.	SLS4	Modern Indian Language	3	3		
24.	AEC4	Managerial Skills/ Advanced Computer Skills	2	2		
25.	SEC4	Regulation of Insurance Business/ Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I

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26.	DSC401	Income Tax	5	5	3 hrs	80U+20I
27.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
28.	DSC403	Corporate Accounting	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>25</b>	<b>25</b>		
		<b>SEMESTER - V</b>				
29.	ELS1	Verbal Reasoning	3	3		
30.	SLS4	Modern Indian Language	3	3		
31.	GE	Business Economics	4	4	3 hrs	80U+20I
32.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) Financial Reporting	5	5	3 hrs	80U+20I
33.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax Regulation	3T+4P/ 5	5	3 hrs	50T+35 P+ 15I/ 80U+20I
34.	DSE503	a) Auditing/ b) Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>27/25</b>	<b>25</b>		80U+20I
		<b>SEMESTER - VI</b>				
35.	ELS6	Employability Communication Skills	3	3		
36.	SLS6	Modern Indian Language	3	3		
37.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
38.	DSE601	a) Cost Control and Management Accounting/ b) Financial Reporting and control/ c) Auditing and Practice	5	5	3 hrs	80U+20I
39.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) Business Environment & Concepts	3T+4P/ 5	5	3 hrs	50T+35 P+ 15I/ 80U+20I
40.	DSE603	a) Accounting Standards/ b) Corporate Governance/ c) Investment management	5	5	3 hrs	80U+20I
		<b>Total</b>	<b>29/27</b>	<b>25</b>		
		<b>GRAND TOTAL</b>	<b>156/ 152</b>	<b>150</b>		

**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:** i) A student should opt for either a or b or c of DSE Groups in V and VI Semesters.  
ii) Project work should be done by a group of 4 students.

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### UMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	3	18
2	Modern Language	6	3	18
3	AEC	4	2	8
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
	<b>TOTAL</b>	<b>40</b>		<b>150</b>
	<b>Commerce</b>	<b>24</b>		<b>106</b>

# Faculty of Commerce, Kakatiya University

## Paper SEC1: PRINCIPLES OF INSURANCE

**Objectives:** 1) to provide a basic understanding of the Insurance Mechanism; 2) to identify the relationship between Insurers and their Customers and the importance of Insurance Contracts; 3) to give an overview of major Life Insurance and General Insurance Products.

**UNIT I: RISK MANAGEMENT AND INSURANCE AND INSURANCE TERMINOLOGY:** Risk Management–Types of Risks – Actual and Consequential Losses – Management of Risks – Different Classes of Insurance – Importance of Insurance –Management of Risk by Individuals and Insurers – Fixing of Premiums – Reinsurance– Role of Insurance in Economic Development and Social Security –Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies –Role of Regulators –Common and specific terms inLife 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: Risk of Dying Early–Risk of Living too Long –Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans –Traditional Products – Linked Policies – Features of Annuities and Group Policies - General Insurance Products: Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks.

### **SUGGESTED READINGS**

1. Principles of Insurance : A Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Role of Insurance in Financial inclusion: Brinda Publishing House, Hyderabad
3. Guide to Risk Management : SagarSanyal
4. Insurance and Risk Management : P.K. Gupta
5. Insurance Theory and Practice : Tripathi PHI
6. Principles of Insurance Management : Neelam C Gulati, Excel Books
7. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
8. Principles of Risk Management and Insurance : George E Rejda(13<sup>th</sup> Edition)
9. Risk Management and Insurance : Trieschman , Gustavson and Hoyt . South Western College Publishing ,Cincinnati, Ohio

### **Suggested Websites:**

- 1) [www.irda.gov.in](http://www.irda.gov.in)
- 2) [www.policyholder.gov.in](http://www.policyholder.gov.in)
- 3) [www.irdaindia.org.in](http://www.irdaindia.org.in)

# Faculty of Commerce, Kakatiya University

## Paper 101: FINANCIAL ACCOUNTING-I

**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 –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. Introduction to Accountancy: T.S. Grewal, S.Chand and Co.
2. Financial Accounting-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
3. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
4. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
5. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Financial Accounting-I: Dr. Yogeshweran, PBP
7. Financial Accounting-I:Srihari Krishna Rao, Himalaya Publishing House
8. Financial Accounting: B.Vishwanadham, S.Chand.
9. Accountancy–I: Tulasian, Tata McGraw Hill Co.
10. Financial Accounting: N.Padmalatha,L.V Kamala Devi, RachanaSharma,PBP
11. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
12. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
13. Financial Accounting: JawaharLal, Himalaya Publishing House.
14. Financial Accounting-I: PrasanthaAthma, Himalaya Publishing House.
- 15.

# Faculty of Commerce, Kakatiya University

## Paper 102: BUSINESS ORGANISATION AND MANAGEMENT

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

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

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

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

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

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

### SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

# Faculty of Commerce, Kakatiya University

## Paper 103: FOREIGN TRADE

**Objective:** to gain knowledge of India's foreign trade procedures policies, and international institutions.

**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 - Current Export Policy and Import Policy.

**UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:**Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans-Pacific Partnership (TPP) -Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements.

### SUGGESTED READINGS:

1. International Marketing: Rathore& Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain &RimiMitra, Himalaya Publishers
3. International Economics: SSMDesai&NirmalBhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.PAgarwal & B.K.Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: ShashiK.Gupta & PraneetRangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

# Faculty of Commerce, Kakatiya University

## Paper SEC2: PRACTICE OF LIFE INSURANCE

**Objectives:** 1) to make the student understand Life Insurance Market in India, 2) to discuss the issues related to risk management in view of life insurance.

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

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:** 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.

### SUGGESTED READINGS:

1. Practice of Life 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. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi
5. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England.
6. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi.
7. Life Insurance in India: Sadhak, Respose Books, New Delhi



# Faculty of Commerce, Kakatiya University

## Paper 201:FINANCIAL ACCOUNTING-II

**Objective:** to acquire conceptual knowledge and application of depreciation methods and single entry system, and preparation of accounts related to non-profit and partnership organizations.

**UNIT-I: DEPRECIATION:** Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method - Sinking Fund Method - Sum of Digits Method - Annuity Method.

**UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS:** Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

**UNIT-III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:** Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

**UNIT-IV: 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).

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

### SUGGESTED READINGS:

1. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
2. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
3. Financial Accounting-II Dr.Yogeshweran, PBP.
4. Financial Accounting: S. N. Maheshwari&V.L. Maheswari, Vikas.
5. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
6. Accountancy-I: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy-I: S. N. Maheshwari&V.L.Maheswari, Vikas.
8. Financial Accounting-I , Prasanthaathma, Himalaya Publishing House
9. Financial Accounting-I , Srihari Krishna Rao, Himalaya Publishing House
10. Financial Accounting: B.Vishwanadham, S Chand.
11. Financial Accounting-II: Padma Priya, Himalaya Publishing house
12. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
13. Financial Accounting: M.N Arora, Tax Mann Publications.

# Faculty of Commerce, Kakatiya University

## Paper 202: BUSINESS LAWS

**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.

**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) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 5) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 6) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 7) Corporate Law: PPS Gogna, S Chand.
- 8) Business Law: D.S. Vital, S Chand
- 9) Company Law: Bagriyal AK, Vikas Publishing House.

# Faculty of Commerce, Kakatiya University

## Paper 203: BANKING AND FINANCIAL SERVICES

**Objectives:** to familiarize with Fund-based and Non-fund-based Financial Services.

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

**UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:**Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms- General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

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

**UNIT-IV: INTRODUCTION TO FINANCIL SERVICES:** Financial Services: Meaning-Functions-Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

**UNIT-V: MERCHANT BANKING, VENTURE CAPITAL, LEASING, DISCOUNTING, FACTORING AND FORFEITING:** Definition –Services of Merchant Banks –Problems and Scope of Merchant Banking in India-Venture Capital: Meaning, Features, Scope, Importance - Leasing-Definition and Steps- Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back –Discounting:Concept – Advantages of Bill Discounting –Factoring-Meaning and Nature– Parties in Factoring – Merits and Demerits of Factoring –Forfeiting-Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers .

### SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: SanthiVedula&Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education

**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,.**

**B.Com. III Semester - Paper SEC1 (a): PRINCIPLES OF INSURANCE**

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

**UNIT I: RISK MANAGEMENT AND INSURANCE:**

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

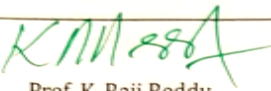
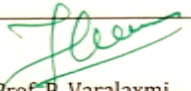







**UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:**

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - Life Insurance Products: Risk of Dying Early - Risk of Living too Long - Products offered - Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - General Insurance Products: Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

**SUGGESTED READINGS:**

1. Principles of Insurance : A Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Guide to Risk Management : Sagar Sanyal
4. Principles of Insurance : Dr V Padmavathi, Dr V Jayalakshmi - PBP
5. Insurance and Risk Management: P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
7. Principles of Insurance Management: Neelam C Gulati, Excel Books

**Suggested Websites:** 1) [www.irda.gov.in](http://www.irda.gov.in) 2) [www.policyholder.gov.in](http://www.policyholder.gov.in)  
3) [www.irdaindia.org.in](http://www.irdaindia.org.in)

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**B.Com. III Semester - Paper SEC1 (b): FOUNDATION OF DIGITAL MARKETING**

**Objective:** To make students to understand Foundation of digital marketing.

**UNIT I: DIGITAL MARKETING FOUNDATIONS:**

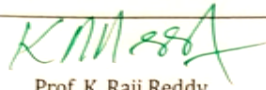
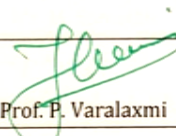


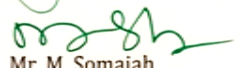



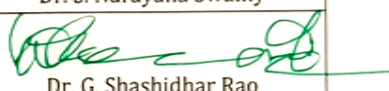
Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing – Advantages & Limitations of Digital Marketing.

**UNIT II: ONLINE MARKETING, MOBILE MARKETING FOUNDATIONS:**

Online marketing tools and setup – E-Marketing: Segmentation, personalization and mobile marketing - Content marketing: Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing.

**SUGGESTED READINGS:**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Foundations of Digital Marketing: Dr. K.V. Nagaraj.K Usha Rani - PBP
4. Digital Marketing by Vandana Ahuja, Oxford
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry

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**B.Com. III Semester - Paper SEC1 (c) FUNDAMENTALS OF BUSINESS ANALYTICS**

**Objective:** To make students to learn Fundamentals of Business Analytics.

**UNIT I: USING DATA TO DRIVE BUSINESS DECISIONS:**


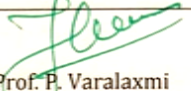







Need for data-driven decision making: Solving the business problem using Analytics - Overview of the Business Analytics cycle - Hierarchy of information user -The complete Business Analytics professional: Understanding Business Analyst roles and responsibilities - Identify the Popular Business Analytics Tools.

**UNIT II: DATA ANALYTICS USING EXCEL:**

Basics of Excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options

**SUGGESTED READINGS:**

1. Fundamentals of Business Analytics, 2nd Edition; R N Prasad; Wiley
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
3. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
4. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 3rd Edition; Denise Etheridge; Wiley
5. Microsoft Excel 2019 Formulas and Functions (Business Skills), 1st Edition; Paul McFedries; Microsoft
6. Excel Statistics: A Quick Guide, 3rd edition; Neil J. Salkind; Sage Publications
7. Microsoft Excel 2019: For Beginners; J. Davidson
8. Microsoft Excel 2019: Learn Excel Basics with Quick Examples; James Jackson

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## **B.Com. III Semester - Paper SEC2 (a): PRACTICE OF LIFE INSURANCE**

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

### **UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE**

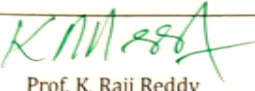
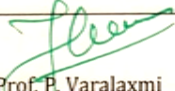







**POLICIES AND PREMIUM CALCULATION:** Meaning evolution, growth and principles of Life Insurance –Life Insurance Organizations in India – Competition and Regulation of Life Insurance - Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies – Customer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

### **UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITTINGS AND FINANCIAL**

**PLANNING & TAX SAVING:** 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.

### **SUGGESTED READINGS:**

1. Practice of Life 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 – 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.

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**B.Com. III Semester - Paper SEC2 (b): WEB DESIGN AND ANALYTICS**

**Objective:** To make students to understand the Fundamentals of Web design and Analytics.

**UNIT I: WEB DESIGN AND OPTIMIZING CONVERSION RATES:**

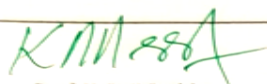
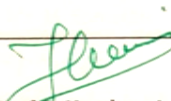






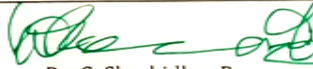
Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

**UNIT II: GOOGLE ANALYTICS:**

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

**SUGGESTED READINGS:**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

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**B.Com. III Semester - Paper SEC2 (c): APPLICATION OF BUSINESS ANALYTICS**

**Objective:** To make students to understand the Application of Business analytics.

**UNIT I: STATISTICS USING EXCEL:**

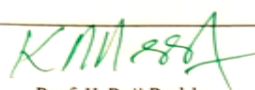
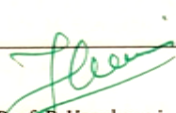


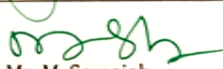




Descriptive statistics using Excel: Describe data using charts and basic statistical measures – Histograms - Pareto charts – Boxplots - Tree map and Sunburst charts - Inferential Statistics using Excel: Correlation and Regression - Probability distribution – Sampling techniques – Hypothesis testing

**UNIT II: GETTING STARTED WITH R:**

Introduction to R and R Studio components: Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R

**SUGGESTED READINGS:**

1. Microsoft Business Intelligence Tools for Excel Analysis; Michael Alexander, Jared Decker, Bernard Wehbe; Wiley
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
3. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 3rd Edition; Denise Etheridge; Wiley
4. Microsoft Excel 2019 Formulas and Functions (Business Skills), 1st Edition; Paul McFedries; Microsoft
5. Microsoft Excel Data Analysis for Dummies, 3rd edition; Stephen L. Nelson, E. C. Nelson; Wiley
6. Data Analytics with R; Bharti Motwani; Wiley

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**B.Com. III Semester - Paper DSC 301: ADVANCED ACCOUNTING**

**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:**

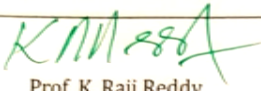
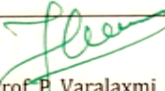







Companies Act, 2013: Structure - General Instructions for preparation of Balance Sheet and Statement of Profit and Loss - Part-I: Form of Balance Sheet - Part-II: Statement of Profit and Loss - Preparation of Final Accounts of Companies - Profits Prior to Incorporation - Accounting treatment (Including problems)

**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

Valuation of Goodwill: Need - Methods: Average Profits method, Super Profits method and Capitalization Method -Valuation of Shares: Need - Net Assets method, Yield method and Fair Value Method. (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.

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**B.Com. III Semester - Paper DSC 302: BUSINESS STATISTICS -I**

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

**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








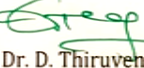
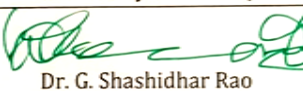
Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis

**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 READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statstics –I: 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: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications

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**B.Com. III Semester - Paper DSC 303: FINANCIAL INSTITUTIONS & MARKETS**

**Objective:** To familiarize with various Financial Institutions and Markets.

**UNIT-I: INDIAN FINANCIAL SYSTEM:**

Components - Functions - Flow of Funds Matrix - Financial System and Economic Development - Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

**UNIT-II: FINANCIAL INSTITUTIONS:**

Commercial Banking: Types - Functions - Lending by Commercial Banks - Recent Developments - Merchant Banking – functions - Venture Capital – objectives - Private Equity - role in start-ups - Hire purchase and leasing - Non-banking Finance Companies: Types - Functions

**UNIT-III: MONEY MARKET:**

Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI - Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo.

**UNIT-IV: DEBT MARKET:**

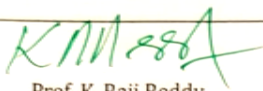
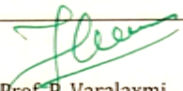


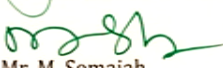


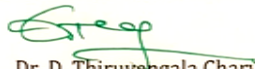

Evolution of Debt Markets in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

**UNIT-V: EQUITY MARKET:**

Meaning - Development of Equity Market in India - Primary Market: IPO and FPO - Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - SEBI: Objectives and Functions

**SUGGESTED READINGS:**

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 4) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 5) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.

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**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**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 - TheKeys - 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.

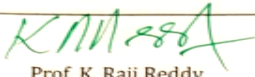
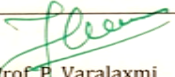





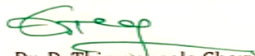

**UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):** Meaning–SQL commands – Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

**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, McGrawHill.; 4) Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.; 5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGrawHill. 6) Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.

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**Faculty of Commerce & Business Management,**

**B.Com. IV Semester - Paper SEC3 (a): PRACTICE OF GENERAL INSURANCE**

**Objective:** To make the student understand general policies and accounting.

**UNIT I: GENERAL INSURANCE POLICIES:**

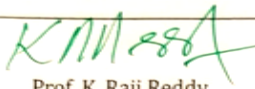
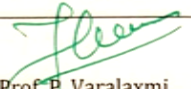






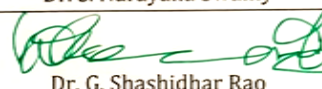
Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

**UNIT II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:**

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—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 General Insurance - Insurance Institute of India.
2. Practice of General Insurance - D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy - HPH.
4. Risk Management: A Publication of the Insurance Institute of India.
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman, Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.

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**Kakatiya University, Warangal**  
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**B.Com. IV Semester - Paper SEC3 (b): SOCIAL MEDIA MARKETING**

**Objective:** To make students to understand the Social Media marketing.

**UNIT I: SOCIAL MEDIA MARKETING:**



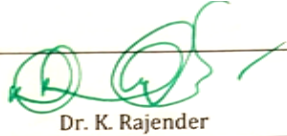





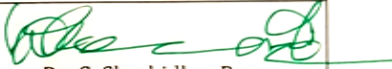
Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

**UNIT II: ONLINE ADVERTISING ON SOCIAL MEDIA:**

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

**SUGGESTED READINGS:**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston

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**Kakatiya University, Warangal**  
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**B.Com. IV Semester - Paper SEC-3 (c): BUSINESS INTELLIGENCE**

**Objective:** To make students to understand the Business Intelligence.

**UNIT I: BUSINESS INTELLIGENCE USING POWER BI:**

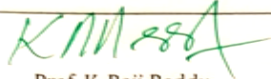
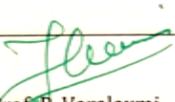







Getting data in Power BI: Overview of Power BI Desktop - Connect to data sources in Power BI Desktop - Clean and transform data with the Query Editor - advanced data import and cleaning techniques - Cleaning irregularly formatted data - Modeling the data: Manage data relationships - Create calculated columns - Optimizing data models - Create calculated measures - Create calculated tables - Explore time-based data - Exploring data: Introduction to the Power BI service - Turn business intelligence data into data insights

**UNIT II: POWER BI AND EXCEL:**

Using Excel data in Power BI: Uploading an Excel workbook with a simple table into Power BI - Upload workbooks created with Excel Power Pivot and Power View - Publishing and sharing: Publish Power BI Desktop reports - Print and export dashboards and reports - Manually republish and refresh data - Power BI Mobile - Create groups in Power BI - Publish to web

**SUGGESTED READINGS:**

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Create space Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; Teo Lachev; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

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**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**

**B.Com. IV Semester - Paper SEC4 (a): REGULATION OF INSURANCE BUSINESS**

**Objective:** To equip the students with the knowledge regarding Insurance Business Regulations.

**UNIT I: INSURANCE LEGISLATION IN INDIA:**


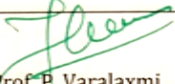


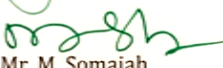




History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS-insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs— pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combo products.

**UNIT II: POLICY HOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER:**

Assignment and transfer of insurance policies—provisions related to nomination—repudiation— Fraud—protection of policyholder interest—stages in insurance policy—presale stage—post sale stage—free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments— international trends in insurance regulation.

**SUGGESTED READINGS:**

1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo & S.C. Das-HPH.

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**B.Com. IV Semester - Paper SEC4 (b): SEARCH ENGINE OPTIMIZATION AND  
ONLINE ADVERTISING**

***Objective:** To make students to understand the Search engine optimization and online advertising.*

**UNIT I: SEO FOUNDATIONS AND SEO KEYWORD STRATEGY:**

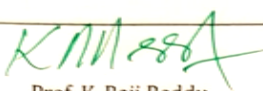
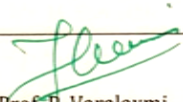





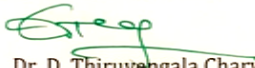
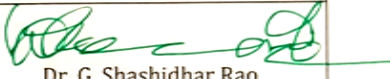
Understanding SEO – Keyword strategy – Content optimization – Long-term content planning – Link-building strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO

**UNIT II: GOOGLE ADWORDS AND REMARKETING:**

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

**SUGGESTED READINGS:**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. SEO for Dummies, 6th Edition, by John Kent
6. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
7. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
8. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

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**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**

**B.Com. IV Semester - Paper SEC-4 (c) DATA VISUALIZATION &  
STORYTELLING**

**Objective:** To make students to understand the Data visualization & Storytelling.

**UNIT I: DATA VISUALIZATION USING POWER BI:**

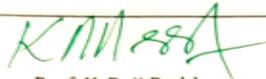
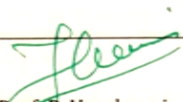





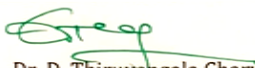
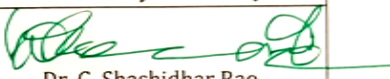
Visuals in Power BI: Bar charts – Pie charts – Treemaps – Combination charts – Slicers – Map visualizations – Matrixes and Tables – Scatter charts – Waterfall and funnel charts - Gauges and single-number cards - Modifying visuals and reports: Modify colors in charts and visuals – Add shapes, text boxes, and images to reports - Page layout and formatting - Other Data Visualization features and options: Group interactions among multiple visualizations on the same report page - Summarization and category options – Z-order - Visual hierarchies and drill-down

**UNIT II: TELLING STORIES WITH DATA:**

Data Storytelling: Apply storytelling principles to business analytics - Improve business analytics presentations through storytelling - Creating high-impact reports and presentations: Guidelines and best practices

**SUGGESTED READINGS:**

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; Teo Lachev; Prologika Press
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 Nussbaumer Knaflic; Wiley

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**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**  
**B.Com. IV Semester - Paper DSC 401: INCOME TAX**

**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:**

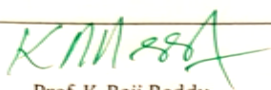
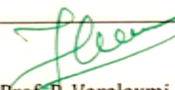





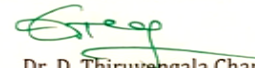
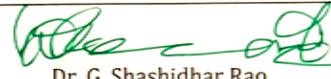
Definition of Business and Profession – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for 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 – Basis of charge – Short term and Long term Capital Assets – Transfer – 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 – Income from Other Sources - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, cross 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, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

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**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**  
**B.Com. IV Semester - Paper DSC 401: EXCEL FOUNDATION**

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

**UNIT-I: INTRODUCTION TO EXCEL:**

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

**UNIT-II: WORKSHEET OPERATIONS:**

Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

**UNIT-III: TABLES AND FORMATTING:**

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

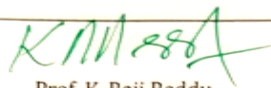
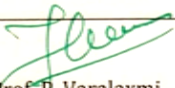


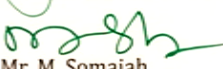


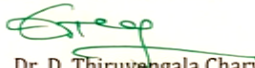

**UNIT-IV: EXCEL FILES & TEMPLATES:**

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

**UNIT-V: PRINTING YOUR WORK:** Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. Introducing Excel:

**SUGGESTED READINGS:**

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

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# Kakatiya University, Warangal

Faculty of Commerce & Business Management,

## B.Com. IV Semester - Paper DSC 402: BUSINESS STATISTICS - II

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

### UNIT-I: REGRESSION:

Introduction – Definition – Types – Uses - Correlation Vs. Regression - Regression Lines– Regression Equations - 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) – Quantity of Volume Index Numbers – Value Index Numbers -Tests of Consistency of Index Number: Unit Test - Time Reversal Test Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers. Consumer Price Index Number – Need – Utility – Construction – Method.

### UNIT-III: TIME SERIES:

Introduction –Definition – Utility - Components – Methods-Semi Averages - Moving Averages – Least Squares Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

### UNIT-IV: PROBABILITY:


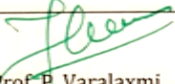


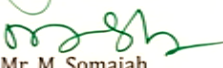



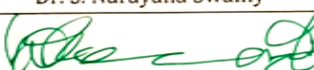
Introduction - Definition – Probability Concepts - Experiment – Types of Events - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem - Basics of Set Theory – Permutations & Combinations.

### UNIT-V: THEORITECAL DISTRIBUTIONS:

Meaning – Importance –Types of Theoretical Distributions -Binomial Distribution: Introduction – Assumptions – Expansion – Constants -Fitting of Binomial Distribution - Poisson Distribution: Introduction – Features – Assumptions – Uses and importance – Models and Probability of Poisson Distributions – Constants - Fitting of Poisson Distribution. Normal Distribution: Concept – Properties - Importance - Central Limit Theorem - Fitting of a Normal Curve (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: Obul Reddy, D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata Mc Graw Hill

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# Kakatiya University, Warangal

Faculty of Commerce & Business Management,

## B.Com. IV Semester - Paper DSC 403: CORPORATE ACCOUNTING

**Objective:** To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

### 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 Acquisition – 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)

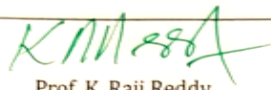
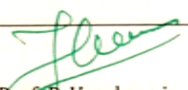







### UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of 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 Life Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

### SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, 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

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**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**  
**B.Com. IV Semester -Paper DSC 403: WEB TECHNOLOGIES**  
**(Only for B.Com (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

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

**UNIT-I: INTRODUCTION:**

Art of creating a web site - Markup language (HTML) - Hypertext - Formatting text - Forms & formulating instructions & formulation elements - Commenting code - Anchors - Back grounds - Images - Hyperlinks - Lists - Tables - Frames - Web design principles.

**UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:**

An over view of dynamic web pages and dynamic web page technologies: Introduction to Dynamic HTML programming - Cascading style sheets (CSS) - Basic syntax and structure - Events handling - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements - Creating multimedia effects with filters and Transactions.

**UNIT-III: JAVA SCRIPT & EVENTS AND EVENT HANDLERS:**

**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.

**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 - On submit - Onunload.

**UNIT-IV: HYPER TEXT PRE PROCESSOR (PHP):**

**Introduction to PHP:** Declaring variables, data types, arrays, strings, operators, expressions, control structures, functions, Reading data from web form controls like text boxes, radio buttons, lists etc., Handling File Uploads. Connecting to database (MySQL as reference), executing simple queries, handling results, Handling sessions and cookies.

**File Handling in PHP:** File operations like opening, closing, reading, writing, appending, deleting etc. on text and binary files, listing directories.

**UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML) & JSP:**

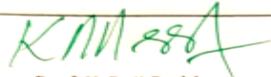
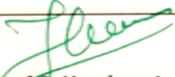


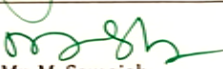


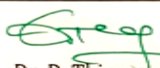

**Extensible Markup Language (XML):** Introduction - Creating XML Documents - XML style Sheet - Hyperlinks in XML Document Object Model - XML Query Language.

**JSP:** Introduction to JSP: The Anatomy of a JSP Page, JSP Processing, Declarations, Directives, Expressions, Code Snippets, implicit objects, Using Beans in JSP Pages, Using Cookies and session for session tracking, connecting to database in JSP.

**LAB WORK:** CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT-SIDE AND SERVER SIDE SCRIPTING.

**SUGGESTED READINGS:**

1. Web Technology: Pradeep Kumar, HPH
2. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
3. Web programming: Chris Bates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper GE: BUSINESS ECONOMICS**

**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 - Concepts used in Business Economics -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 Elasticities 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: 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

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# ***Kakatiya University, Warangal.***

## ***Faculty of Commerce & Business Management,***

### **B.Com. V Semester - Paper DSE 501 (a) : COST ACCOUNTING**

**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. (Theory Only)

#### **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. (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. (Problems)

#### **UNIT-IV: UNIT AND JOB COSTING:**

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.


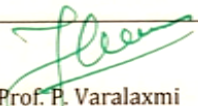







Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet. (Problems)

#### **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. (Problems)

#### **SUGGESTED READINGS:**

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI

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# ***Kakatiya University, Warangal.***

## ***Faculty of Commerce & Business Management,***

### **B.Com. V Semester - Paper DSE 501 (b): FINANCIAL PLANNING & PERFORMANCE**

**Objective:** To make students to understand the Financial Planning & Performance.

#### **UNIT I: STRATEGIC PLANNING:**

Strategic planning: Meaning – Characteristics – Environmental Scanning – Strategic Planning Vs. Tactical Planning – Strategic Planning Process

Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Financial statement projections - Cash flow projections.

#### **UNIT II: BUDGETING AND FORECASTING:**

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting – Meaning & Problems.

#### **UNIT III: COST AND VARIANCE ANALYSIS:**

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

#### **UNIT IV: PERFORMANCE MEASURES:**

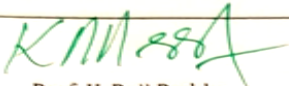
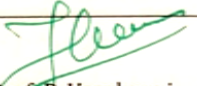





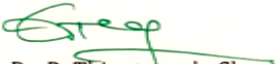
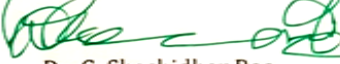
Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

#### **UNIT V: TECHNOLOGY AND ANALYTICS:**

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications  
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

#### **SUGGESTED READINGS:**

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper DSE 501 (c) : INTERNATIONAL FINANCIAL**  
**REPORTING - I**

**Objective:** To make students to understand the International Financial Reporting.

**UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:**  
Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

**UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):**

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

**UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):**

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

**UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):**

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

**UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):**

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition










Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-

monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance -

Leases: Operating lease - Finance lease - Sale leaseback

**SUGGESTED READINGS:**

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley

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# ***Kakatiya University, Warangal.***

***Faculty of Commerce & Business Management,***

## **B.Com. V Semester - Paper DSE 502 (a): COMPUTERIZED ACCOUNTING**

**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 Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying 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 Group-Creation 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).



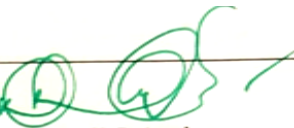






**UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:** Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

### **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: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
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.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**

**B.Com. V Semester - Paper DSE 502 (b): FINANCIAL DECISION MAKING - I**

**Objective:** To make students to understand the Financial Decision Making.

**UNIT I: FINANCIAL STATEMENT ANALYSIS**

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

**UNIT II: FINANCIAL MANAGEMENT**

Risk & Return: Calculating return - Types of risk - Relationship between risk and return Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

**UNIT III: RAISING CAPITAL**

Raising Capital: Sources of Long term Capital: Equity, Preference, Debt - Financial institutions - Initial and secondary public offerings - Dividend policy - Lease financing

**UNIT IV: WORKING CAPITAL MANAGEMENT**









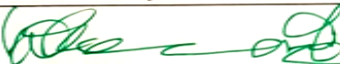
Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

**UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE**

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade.

**SUGGESTED READINGS:**

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**

**B.Com. V Semester - Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION**

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

**UNIT I: TAXATION OF INDIVIDUALS:**

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:**

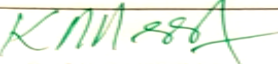
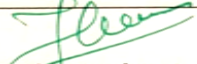





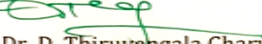

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer 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

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper DSE 503 (a) : AUDITING**

**Objective:** to understand meaning and elements of auditing and gain knowledge for execution of audit.

**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:**

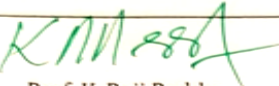
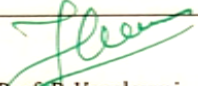





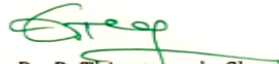

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**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 READINGS:**

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 : Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP.
5. Auditing: Aruna Jha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
8. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

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# ***Kakatiya University, Warangal.***

***Faculty of Commerce & Business Management,***

## **B.Com. V Semester - Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING**

***Objective: To gain knowledge of AS-19 & 21 and format accounts.***

### **UNIT-I: HOLDING COMPANIES (AS-21):**

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

### **UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):**

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

### **UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:**

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

### **UNIT-IV: LEASE ACCOUNTS (AS-19):**

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.



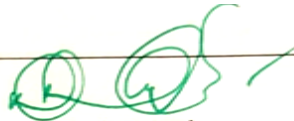






### **UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:**

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

### **SUGGESTED READINGS:**

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Corporate Accounting: Prashanta Athma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

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# ***Kakatiya University, Warangal.***

## ***Faculty of Commerce & Business Management,***

### **B.Com. V Semester - Paper DSE 503 (c) : FINANCIAL MANAGEMENT**

**Objective:** *To understand basics in Financial Management.*

#### **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:**

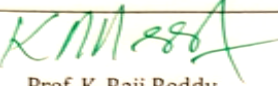
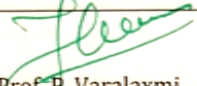





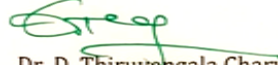

Meaning and Definition - Significance - Classification of Costs - Problems in Determination of Cost of Capital - Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

#### **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: Prasanna Chandra, McGraw Hill
5. Financial Management: Rustagi, Taxman Publications.
6. Financial Management: Tulsian, S. Chand.

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# **Kakatiya University, Warangal.**

**Faculty of Commerce & Business Management,**

**B.Com. V Semester - Paper DSE 503a: MANAGEMENT INFORMATION SYSTEM**

**(Only for B.Com. (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**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, *E-Enterprise System* : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.

## **UNIT-IV: ADVANCED MIS:**

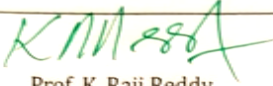
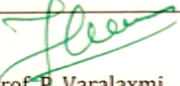







Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.

## **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.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper DSE 503b: E-COMMERCE**  
**(Only for B.Com. (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**Objective:** to acquire conceptual and application knowledge of ecommerce.

**UNIT-I: INTRODUCTION:**

E-Commerce: Meaning - Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B - B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

**UNIT-II: FRAMEWORK OF E-COMMERCE:**

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP - HTTP - Secured HTTP - SMTP - SSL.

Data Encryption: Cryptography - Encryption - Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

**UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:**

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

**UNIT-IV: ELECTRONIC DATA INTERCHANGE:**

Introduction - EDI Standards - Types of EDI - EDI Applications in Business - Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

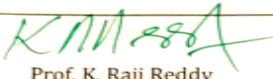
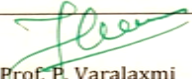







**UNIT-V: E-MARKETING TECHNIQUES:**

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

**Lab work:** Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.

**SUGGESTED READINGS:**

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: Tulasi Ram Kandula, HPH.
3. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
4. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaiser Rasheed, Kalyani
5. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper DSE 503C: MOBILE APPLICATIONS**  
**(Only for B.Com. (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**Objective:** To understand and apply the mobile applications.

**UNIT-I: INTRODUCTION:**

What is Android, Android versions and its feature set The various Android devices on the market, The Android Market application store ,Android Development Environment - System Requirements, Android SDK, Installing Java, and ADT bundle - Eclipse Integrated Development Environment (IDE), Creating Android Virtual Devices (AVDs), the Android Software Stack, The Linux Kernel, Android Runtime - Dalvik Virtual Machine, Android Runtime – Core Libraries, Dalvik VM Specific Libraries, Java Interoperability Libraries, Android Libraries, Application Framework, Creating a New Android Project ,Defining the Project Name and SDK Settings, Project Configuration Settings, Configuring the Launcher Icon, Creating an Activity, Running the Application in the AVD, Stopping a Running Application, Modifying the Example Application, Reviewing the Layout and Resource Files,


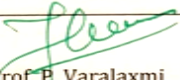







**UNIT-II: MOBILE SOFTWARE:**

Understanding Java SE and the Dalvik Virtual Machine, The Directory Structure of an Android Project , Common Default Resources Folders, The Values Folder, Leveraging Android XML, Screen Sizes, Launching Your Application: The AndroidManifest.xml File, Creating Your First Android Application, Android Application Components, Android Activities: Defining the UI, Android Services: Processing in the Background, Broadcast Receivers: Announcements and Notifications Content Providers: Data Management, Android Intent Objects: Messaging for Components.

Android Manifest XML: Declaring Your Components, Designing for Different Android Devices, Views and View Groups, Android Layout Managers, The View Hierarchy, Designing an Android User Interface using the Graphical Layout Tool.

**UNIT-III: MOBILE DISPLAY:**

Displaying Text with Text View, Retrieving Data from Users, Using Buttons, Check Boxes and Radio Groups, Getting Dates and Times from Users, Using Indicators to Display Data to Users, Adjusting Progress with Seek Bar, Working with Menus using views, Gallery, Image Switcher, Grid View, and Image View views to display images, Creating Animation, Saving and Loading Files, SQLite Databases, Android Database Design, Exposing Access to a Data Source through a Content Provider, Content Provider Registration, Native Content Providers

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**Faculty of Commerce & Business Management,**

**UNIT-IV: MOBILE APPLICATIONS:**

Intent Overview, Implicit Intents, Creating the Implicit Intent Example Project, Explicit Intents, Creating the Explicit Intent Example Application, Intents with Activities, Intents with Broadcast Receivers, An Overview of Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, Creating a New Thread, Implementing a Thread Handler, Passing a Message to the Handler. Sending SMS Messages Programmatically, Getting Feedback after Sending the Message Sending SMS Messages Using Intent Receiving, sending email

Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geo coding and Map-Based Activities, Playing Audio and Video, Recording Audio and Video, Using the Camera to Take and Process Pictures

**UNIT-V: MOBILE APP DEVELOPMENT & INSTALLATION:**








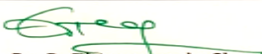

Introduction to Windows Phone App Development, Installing the Windows Phone SDK, Creating Your First XAML for Windows Phone App. Understanding the Role of XAP Files, the Windows Phone Capabilities Model, the Threading Model for XAML-Based Graphics and Animation in Windows Phone, Understanding the Frame Rate Counter, The Windows Phone Application Analysis Tool, Reading Device Information, Applying the Model-View-View Model Pattern to a Windows Phone App, Property Change Notification, Using Commands

**SUGGESTED READINGS:**

1. Erik Hellman, "Android Programming – Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.
2. Dawn Griffiths and David Griffiths, "Head First Android Development", 1st Edition, O'Reilly SPD Publishers, 2015
3. J F DiMarzio, "Beginning Android Programming with Android Studio", 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
4. AnubhavPradhan, Anil V Deshpande, " Composing Mobile Apps" using Android, Wiley 2014, ISBN: 978-81-265-4660-2

**Web Resource :**

Google Developer Training, "Android Developer Fundamentals Course – Concept Reference", Google Developer Training Team, 2017.  
<https://www.gitbook.com/book/google-developer-training/android-developerfundamentals-course-concepts/details> (Download pdf file from the above link)

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**

**B.Com. VI Semester - Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT**

**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).  
Contents of a Research Report. (Concepts only)

**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. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,
6. Research Methodology: Sashi.K Gupta, Praneeth Rangi, 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 information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 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.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**

**ORGANISATION OF PROJECT REPORT**

1) 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: Conclusion and Suggestions:** 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.


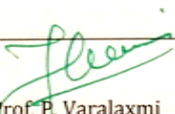
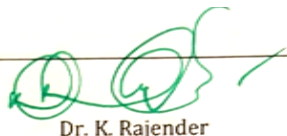





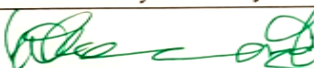
4) **3 bound copies & a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.

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.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE 601 (a): COST CONTROL AND**  
**MANAGEMENT ACCOUNTING**

**Objective:** To be acquaint 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. (Including Problems)

**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. (Including Problems)

**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. (Including Problems)

**UNIT-IV: FUNDS FLOW ANALYSIS:**

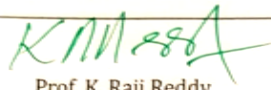
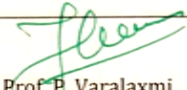







Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds. (Including Problems)

**UNIT-V: CASH FLOW ANALYSIS (AS-3):**

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement. (Including Problems)

**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, TMH

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE 601 (b): FINANCIAL CONTROL**

**Objective:** To make students to understand the Financial Control.

**UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):**

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

**UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :**

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions  
- Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

**UNIT III: COST MANAGEMENT:**

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing - Overhead costs: Fixed and variable overhead expenses - Determination of allocation base - Allocation of service department costs

**UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:**

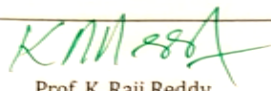
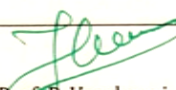





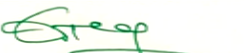

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

**UNIT V: INTERNAL CONTROLS:**

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

**SUGGESTED READINGS:**

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE 601(c) : INTERNATIONAL FINANCIAL**  
**REPORTING - II**

**Objective:** *To make students to understand the International Financial Reporting.*

**UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):**

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

**UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):**

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

**UNIT III: EQUITY (AS PER US GAAP & IFRS):**

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

**UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):**


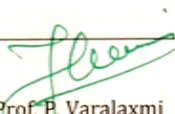
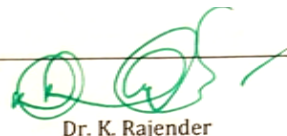




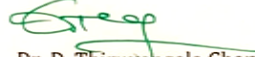
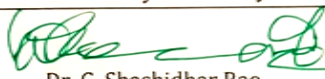
Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement - Translation

**UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):**

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

**SUGGESTED READINGS:**

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley

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# **Kakatiya University, Warangal.**

## **Faculty of Commerce & Business Management,**

### **B.Com. VI Semester - Paper DSE 602(a): THEORY AND PRACTICE OF GST**

**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):**

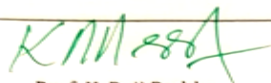
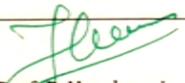
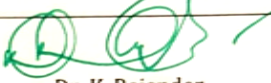





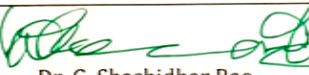
Introduction -Determination of supply of services -Determining the Place of Supply of Services - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - 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.

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# **Kakatiya University, Warangal.**

**Faculty of Commerce & Business Management,**

## **B.Com. VI Semester - Paper DSE 602(b): FINANCIAL DECISION MAKING - II**

**Objective:** To make students to understand the Financial Decision making.

### **UNIT I: DECISION ANALYSIS:**

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

### **UNIT II: PRICING:**

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations

### **UNIT III: RISK MANAGEMENT:**

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

### **UNIT IV: INVESTMENT DECISIONS:**

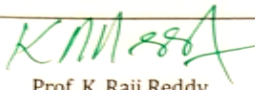
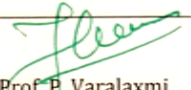






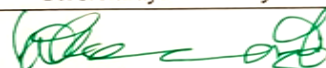
Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

### **UNIT V: PROFESSIONAL ETHICS:**

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, –Values and Ethics: From Inception to Practice|| - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

### **SUGGESTED READINGS:**

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill

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# **Kakatiya University, Warangal.**

## **Faculty of Commerce & Business Management,**

### **B.Com. VI Semester - Paper DSE 602 (c): INTERNATIONAL AUDITING**

**Objective:** To make students to understand the International Auditing.

#### **UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

#### **UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:**

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud  
Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

#### **UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:**

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

#### **UNIT IV: AUDIT REPORTING:**

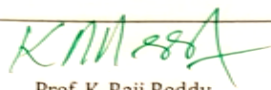
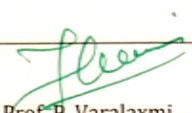
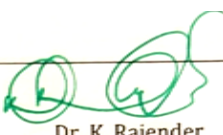





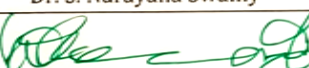
Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

#### **UNIT V: OTHER ENGAGEMENTS:**

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

#### **SUGGESTED READINGS:**

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning

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# **Kakatiya University, Warangal.**

## **Faculty of Commerce & Business Management,**

### **B.Com. VI Semester - Paper DSE 603(a): ACCOUNTING STANDARDS**

**Objectives:** To make the students acquire the knowledge and application of Indian Accounting Standards.

#### **UNIT-I: INTRODUCTON:**

Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution. (Theory only)

#### **UNIT-II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE:**

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements – Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8:

Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS- 108: Operating Segments.

#### **UNIT-III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS:**

Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases (Including simple problems) - Ind AS-18: Revenue – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

#### **UNIT-IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS:**

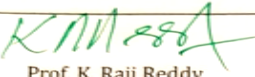
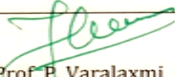





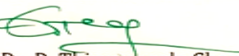

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS- 112: Disclosure of interest in other entities

#### **UNIT-V: FINANCIAL REPORTING:**

Financial reporting – Concept -- Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)

#### **SUGGESTED READINGS:**

1. Rawat D.S. –Ind ASs Converged IFRS|| Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. &Narang K.L, Kalyani

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# **Kakatiya University, Warangal.**

## **Faculty of Commerce & Business Management,**

### **B.Com. VI Semester - PAPER DSE – 603 (B): CORPORATE GOVERNANCE**

**Objective:** To acquaint the student with the finer nuances of Corporate Governance.

**UNIT-1: CORPORATE GOVERNANCE:** Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance - Structure – Theories.

#### **UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:**

CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes-Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayana Murthy Committee, CII Task Force Committee – CG Models : Anglo-American, German, Japanese and Indian Model.

#### **UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:**

Corporate Social Reporting – Meaning – Types of CSR - Role of CSR towards Society – Employees, Government, Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies - Models – Best Practices of CSR - CSR: Indian Perspective – Sachar Committee Report.

#### **UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:**

Definition – Importance - Accounts and Financial Reporting - Stakeholders Influence - Social Responsibility and Accountability - Reflection of Stakeholder's Accountability in Legislation.

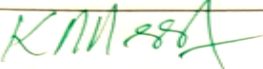
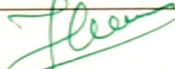






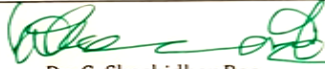
Guidance on Stakeholders and Shareholders Interest. Role of Top Management in Corporate Governance. Role of Auditors in Corporate. Role of Shareholders & Other Stakeholders in Corporate Governance.

#### **UNIT – V: ISSUES IN CORPORATE GOVERNANCE :**

Role of Promoters - Nominee Directors - Mismanagement –Corporate Frauds - Negligent Role of Auditors – Banks- Supervision and Control of Stock Exchanges – Whistle Blowing Policy - RBI – Ministry of Corporate Affairs – Towards Building Ethical and Sustainable Organization.

#### **SUGGESTED READINGS:**

1. Business Ethics and Corporate Governance, (2017) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
2. Corporate Governance,(2014), Bholanath Dutta and S.K. Podder - Vision Book house,
3. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi,Vrinda Publication pvt Ltd
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
5. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
6. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House

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# **Kakatiya University, Warangal.**

**Faculty of Commerce & Business Management,**

## **B.Com. VI Semester - Paper DSE 603(C) : INVESTMENT MANAGEMENT**

**Objective:** To familiarize with concepts of risk and return relating to Investment.

### **UNIT-I: INTRODUCTION:**

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

### **UNIT-II: RISK AND RETURN:**

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of Single Asset – Ex-Ante and Ex-Post – Risk-Return Relationship – Risk-Return Trade off (Simple Problems).

### **UNIT-III: MARKET INDICES:**

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

### **UNIT-IV: TIME VALUE OF MONEY:**

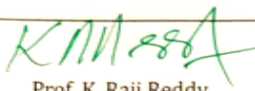
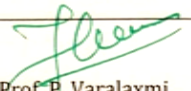






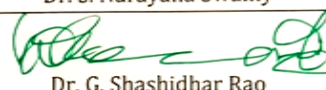
Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

### **UNIT-V: PORTFOLIO ANALYSIS:**

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

### **SUGGESTED READINGS:**

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Mashewari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE603a: MULTIMEDIA SYSTEMS**  
**(Only for B.Com (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**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.

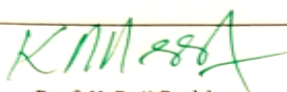
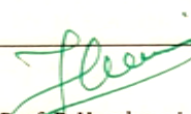
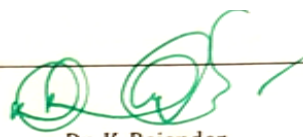




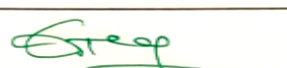

**Synchronization:** Issues, presentation requirements, reference to multimedia synchronization, MHEG.

**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.

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE 603b: CYBER SECURITY**  
**(Only for B.Com (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**Objective** To understand the cyber security, detection, network security, the law and cyber forensic.

**UNIT-I: INTRODUCTION TO CYBER SECURITY, CYBER SECURITY VULNERABILITIES AND CYBER SECURITY SAFEGUARDS:**

**Introduction to Cyber Security:** Overview of Cyber Security, Internet Governance – Challenges and Constraints, Cyber Threats:- Cyber Warfare-Cyber Crime-Cyber terrorism-Cyber Espionage, Need for a Comprehensive Cyber Security Policy, Need for a Nodal Authority, Need for an International convention on Cyberspace.

**Cyber Security Vulnerabilities:** Overview, vulnerabilities in software, System administration, Complex Network Architectures, Open Access to Organizational Data, Weak Authentication, Unprotected Broadband communications, Poor Cyber Security Awareness.

**Cyber Security Safeguards:** Overview, Access control, Audit, Authentication, Biometrics, Cryptography, Deception, Denial of Service Filters, Ethical Hacking, Firewalls, Intrusion Detection Systems, Response, Scanning, Security policy, Threat Management.

**UNIT-II: SECURING WEB APPLICATION, SERVICES AND SERVERS:**

Introduction, Basic security for HTTP Applications and Services, Basic Security for SOAP Services, Identity Management and Web Services, Authorization Patterns, Security Considerations, Challenges.

**UNIT-III: INTRUSION DETECTION AND PREVENTION:**

Intrusion, Physical Theft, Abuse of Privileges, Unauthorized Access by Outsider, Malware infection, Intrusion detection and Prevention Techniques, Anti-Malware software, Network based Intrusion detection Systems, Network based Intrusion Prevention Systems, Host based Intrusion prevention Systems, Security Information Management, Network Session Analysis, System Integrity Validation.

**UNIT-IV: CRYPTOGRAPHY AND NETWORK SECURITY:**

Introduction to Cryptography, Symmetric key Cryptography, Asymmetric key Cryptography, Message Authentication, Digital Signatures, Applications of Cryptography. Overview of Firewalls- Types of Firewalls, User Management, VPN Security Security Protocols: - security at the Application Layer- PGP and S/MIME, Security at Transport Layer- SSL and TLS, Security at Network Layer-IPSec.

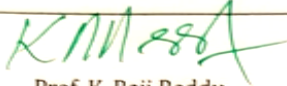
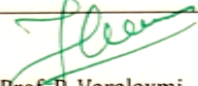






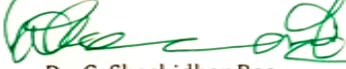
**UNIT-V: CYBERSPACE AND THE LAW, CYBER FORENSICS:**

**Cyberspace and The Law:** Introduction, Cyber Security Regulations, Roles of International Law, the state and Private Sector in Cyberspace, Cyber Security Standards. The INDIAN Cyberspace, National Cyber Security Policy 2013.

**Cyber Forensics:** Introduction to Cyber Forensics, Handling Preliminary Investigations, Controlling an Investigation, Conducting disk-based analysis, Investigating Information-hiding, Scrutinizing E-mail, Validating E-mail header information, Tracing Internet access, Tracing memory in real-time.

**SUGGESTED READINGS:**

1. Ramandeepkaurnagra, Cyber laws and Intellectual Property Rights, Kalyani Publishers, 7e,
2. Nina Godbole&SunitBelapureCyber Security, Wiley India Pvt Ltd, 2012.
3. Gerald. R. Ferrera, Reder and linchtenstein, Cyber laws – Text and Cases,3e, Cengage learning

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**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. VI Semester - Paper DSE 603c: DATA ANALYTICS**  
**(Only for B.Com (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**Objective:** To learn the different ways of data Analysis, data streams, mining and clustering and visualization.

**UNIT-I: INTRODUCTION TO BIG DATA:**

Introduction to Big Data Platform – Challenges of conventional systems – Web data – Evolution of Analytic scalability, analytic processes and tools, Analysis vs reporting – Modern data analytic tools, Stastical concepts: Sampling distributions, resampling, statistical inference, prediction error.

**UNIT-II: DATA ANALYSIS:**

Regression modeling, Multivariate analysis, Bayesian modeling, inference and Bayesian networks, Support vector and kernel methods, Analysis of time series: linear systems analysis, nonlinear dynamics – Rule induction – Neural networks: learning and generalization, competitive learning, principal component analysis and neural networks; Fuzzy logic: extracting fuzzy models from data, fuzzy decision trees, Stochastic search methods.

**UNIT-III: MINING DATA STREAMS:**

Introduction to Streams Concepts – Stream data model and architecture – Stream Computing, Sampling data in a stream – Filtering streams – Counting distinct elements in a stream – Estimating moments – Counting oneness in a window – Decaying window – Realtime Analytics Platform(RTAP) applications – case studies – real time sentiment analysis, stock market predictions.

**UNIT-IV: FREQUENT ITEMSETS AND CLUSTERING:**

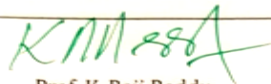
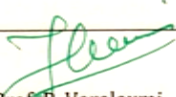







Mining Frequent itemsets – Market based model – Apriori Algorithm – Handling large data sets in Main memory – Limited Pass algorithm – Counting frequent itemsets in a stream – Clustering Techniques – Hierarchical – K- Means – Clustering high dimensional data – CLIQUE and PROCLUS – Frequent pattern based clustering methods – Clustering in non-euclidean space – Clustering for streams and Parallelism.

**UNIT-V: FRAMEWORKS AND VISUALIZATION:**

MapReduce – Hadoop, Hive, MapR – Sharding – NoSQL Databases – S3 – Hadoop Distributed file systems – Visualizations – Visual data analysis techniques, interaction techniques; Systems and applications:

**SUGGESTED READINGS:**

1. Michael Berthold, David J. Hand, Intelligent Data Analysis, Springer, 2007.
2. AnandRajaraman and Jeffrey David Ullman, Mining of Massive Datasets, Cambridge University Press, 2012.
3. Bill Franks, Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with advanced analytics, John Wiley & sons, 2012.

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