

Paper DSC 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.

✓ 2016

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

2016-17 B0

UNIT-II: JOINT STOCK COMPANY:

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

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - **Functions of Management** - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management

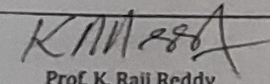
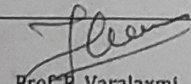
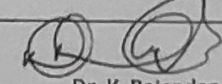
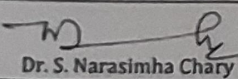
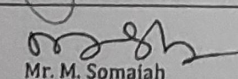
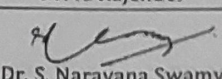
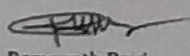
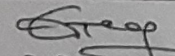
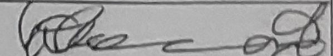
UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses - Definition of Organizing - Organization - Process of Organizing - Principles of Organization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

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination - techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control

SUGGESTED READINGS:

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

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 Dr. S. Narasimha Chary	 Mr. M. Somaiah	 Dr. S. Narayana Swamy
 Dr. Ramavath Ravi	 Dr. D. Thiruvengala Chary	 Dr. G. Shashidhar Rao

② - 2016-17 Type B of I Unit

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

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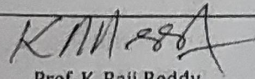
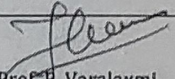
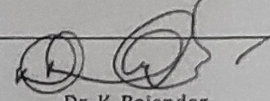
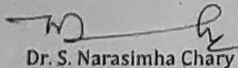
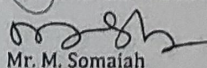
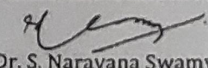
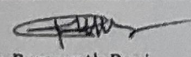
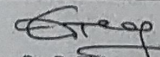
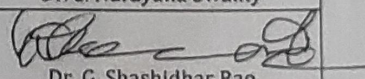
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CMA

B.com (ASM)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM DEGREE COURSE - III YEAR

Max mark

(70)

PAPER - III, COST AND MANAGEMENT ACCOUNTING

Paper: 302

PPW: 5 (4 + 1) Hours

Max Marks 100

Note: One hour theory class is equal to two computer lab hours.

Objectives:

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods costing
3. To equip basic skills of analysis of financial information to be useful to the management

Unit-I: Introduction.

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, function scope, advantages and limitations. Relationship between cost, management and financial accounting.

Cost concepts-Cost classification -preparation of cost sheet. Relationship of cost department with other departments.

Unit-II: Elements of Costs.

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production- pricing methods-FIFO LIFO with base stock, average methods. Labor cost: direct and indirect labor cost methods of payment of wages including incentive plans -Halsey and Rowan plans Tailors Piece Rate method.

Overheads: features, classification, methods of allocation and apportionment of overheads.

(Computer lab work: Computation of stores ledgers, labor cost / payment of wages and overheads - using accounting package)

Unit-III Methods of Costing.

Single or Output Costing, job and contract costing : Features, costing process computation of cost

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

2017-18-9

FSBI

B.Com. II Year
Paper : 203
PPW:5

2019-20

Max Marks : 70

Financial Services – Banking & Insurance

Objective: To impart knowledge on Banking and Insurance concepts and to gain insight on Financial Services

UNIT I: Introduction to Financial Services

- a. Meaning of Financial Service, Structure of Indian Financial System Important Financial system for the economic development (Financial and Banking system)
- b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India (of various accounts and deposits)
- c. Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance, advantages of insurance, globalization of insurance and insurance reforms in India.

UNIT II: Banking Systems and its Regulation

- a. Banking Systems – Branch banking, Unit Banking, Correspondent banking, Banking, Deposit banking, Mixed banking and Investment banking, Agricultural banking ; Banking Sector Reforms with special reference to Prudential Norms, adequacy norms, income recognition norms, classification of assets etc. (working and operation)
Regional Rural banks, cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions, SIDBI

UNIT III: Banker and customer, loans and advances:

- a. Banker and customer definition and their relationship, types of customer, modes of operations, procedure and precaution for opening an account, pass book, features, rights, duties and obligations of the banker. (Application form, Cheque Books, pass books, requisition slips for withdrawal, bank statements, etc.)
- b. Promissory Notes and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of dishonor, collection of local and upcountry cheques, responsibilities of a collecting banker and statutory protection to the collecting banker (Provision for B/E, Crossed cheques-various modes)