

**GOVERNMENT DEGREE COLLEGE FOR WOMEN (AUTONOMOUS)**

**BEGUMPET, HYDERABAD-16**

**Affiliated To Osmania University, Re-Accredited With 'B+' Grade by NAAC**



**DEPARTMENT OF COMMERCE**

**SYLLABUS (2016-17)**

**Faculty of Commerce**  
**STRUCTURE OF B.COM Course w.e.f the academic year 2016-17**  
**B.COM (COMPUTER APPLICATIONS) PROGRAMME**

**FIRST YEAR**

**SEMESTER: I**

SL. NO	CODE NO	TITLE OF THE PAPER	HP W	CREDITS	EXAM DURATION	MAX MARKS
1	DSC101	Financial Accounting - I	5	5	2 ½ hours	60 E+40 I=100
2	DSC102	Business Economics	5	5	2 ½ hours	60 E+40 I=100
3	DSC103	Business Organization	4	4	2 ½ hours	60 E+40 I=100
4	DSC104	Information Technology	3T+2P	5	2 ½ hours	60 E+40 I=100
		Total	19	19		

**SEMESTER:II**

SL. NO	CODE NO	TITLE OF THE PAPER	HP W	CREDITS	EXAM DURATION	MAX MARKS
1	DSC201	Financial Accounting - II	5	5	2 ½ hours	60 E+40I=100
2	DSC202	Managerial Economics	5	5	2 ½ hours	60 E+40I=100
3	DSC203	Principles of Management	4	4	2 ½ hours	60 E+40I=100
4	DSC204	Relational Database Management Systems	5	5	2 ½ hours	60 E+40I=100
5		Total	19	19		

**SECOND YEAR  
SEMESTER:III**

S. N O	CODE NO	TITLE OF THE PAPER	HPW	CREDI TS	EXAM DURATI O N	MAX MARK S
1	DSC301	Advanced Accounting	5	5	2 ½ hours	60 E+40I=100
2	DSC302	Income Tax-I	5	5	2 ½ hours	60 E+40I=100
3	DSC303	Business Statistics-I	4	4	2 ½ hours	60 E+40I=100
4	DSC304	Programming with C	5	5	2 ½ hours	60 E+40I=100
5	SEC1 Dept. Specified Course	Principles of Insurance Business	2	2	1½ hours	40 E +10I=50

**SEMESTER:IV**

S. N O	CODE NO	TITLE OF THE PAPER	HP W	CREDI TS	EXAM DURATIO N	MAX MAR KS
1	DSC40 1	Corporate Accounting	5	5	2 ½ hours	60 E+40I =100
2	DSC40 2	Income Tax-II	5	5	2 ½ hours	60 E+40I =100
3	DSC40 3	Business Statistics-II	4	4	2 ½ hours	60 E+40I =100
4	DSC40 3	Objective Oriented Programming with C++	3T+2 P	5	2 ½ hours	60 E+40I =100
5	SEC2 Dept. Specifie d Course	Practice of Life Insurance	2	2	1½ hours	40 E +10I= 50

**THIRD YEAR  
SEMESTER:V**

S. NO	CODE NO	TITLE OF THE PAPER	HP W	CREDITS	EXAM DURATION	MAX MARKS
1	DSE501	Cost Accounting	4	4	2 ½ hours	60 E+40I=100
2	DSE502	Business Law	4	4	3 hours	50 E+35p+15I=100
3	DSE503	Banking Theory & Practice	4	4	2 ½ hours	60 E+40I=100
4	DSE504	Computerised Accounting	3T+2P	4	2 ½ hours	60 E+40I=100
5	DSE505	Elective – I	4T+2P	5	2 ½ hours	60 E+40I=100
6	DSE506	Elective – II	4T+2P	5	2 ½ hours	60 E+40I=100
7	SEC	Practice of General Insurance	2	2	1½ hours	40 E +10I=50

**SEMESTER:VI**

S. NO	CODE NO	TITLE OF THE PAPER	HP W	EXAM DURATION	MAX MARKS	CREDITS
1	DSE601	Managerial Accounting	4	4	2 ½ hours	60 E+40I=100
2	DSE602	Company Law	4	4	2 ½ hours	60 E+40I=100
3	DSE603	Financial Institutions & Markets	4	4	2 ½ hours	60 E+40I=100

4	DSE 604	Commerce Lab	2T+4 P	4	2 ½ hours	60 E+40I=100
5	DSE 605	Elective – I	<b>5</b>	<b>5</b>	2 ½ hours	60 E+40I=100
6	DSE 606	Elective - II	<b>5</b>	<b>5</b>	2 ½ hours	60 E+40I=100
7	SEC	Regulation of Insurance Business	2	2	1 ½ hours	40E+10I+35R+15V. V

**SEMESTER – I**  
**FINANCIAL ACCOUNTING - I**  
Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM101**

**COURSE OUTCOMES**

After completion of the course the student is able to:

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

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

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

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

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

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:** Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their



Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems) Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

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

**SUGGESTED READINGS:** 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company. 2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.

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

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

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

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

**SEMESTER – I**  
**BUSINESS ECONOMICS**

**Applicable from the academic year 2016-17 onwards**

**COURSE CODE : BCOM102**

**UNIT-I: INTRODUCTION:**

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

**UNIT- II: DEMAND ANALYSIS:**

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

**UNIT-III: SUPPLY ANALYSIS:**

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

**UNIT-IV: PRODUCTION ANALYSIS:**

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

**UNIT-V: COST AND REVENUE ANALYSIS:**

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

**SUGGESTED READINGS:**

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

## SEMESTER – I

### **BUSINESS ORGANISATION**

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM103**

#### **UNIT-1: FUNDAMENTAL CONCEPTS:**

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

#### **UNIT-II: BUSINESS ORGANIZATION:**

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

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

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

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

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

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

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

#### **SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.

4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
9. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.
10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

## SEMESTER – I

### INFORMATION TECHNOLOGY

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM104**

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

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices. Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

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

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

#### **UNIT-III: WORD PROCESSING:**

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

#### **UNIT-IV: SPREAD SHEET:**

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

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

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.

#### **SUGGESTED READINGS:**

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

9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

## SEMESTER – II

### FINANCIAL ACCOUNTING-II

**Applicable from the academic year 2016-17 onwards**

**COURSE CODE : BCOM201**

**UNIT-I: BILLS OF EXCHANGE:** Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems) **UNIT-II: CONSIGNMENT ACCOUNTS:** Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

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

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:** Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems) **UNIT-V:**

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

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

## SEMESTER – II

### MANAGERIAL ECONOMICS

Applicable from the academic year 2016-17 onwards

COURSE CODE : BCOM202

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

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

#### UNIT-II: DEMAND FORECASTING:

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

#### UNIT-III: MARKET ANALYSIS:

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

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

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

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

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

#### SUGGESTED READINGS:

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

## SEMESTER – II

### PRINCIPLES OF MANAGEMENT

Applicable from the academic year 2016-17 onwards

COURSE CODE : BCOM203

#### UNIT-I: INTRODUCTION

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

#### UNIT-II: PLANNING

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

#### UNIT-III: ORGANIZING:

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

#### UNIT-IV : DELEGATION AND DECENTRALIZATION:

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

#### UNIT-V: COORDINATION AND CONTROL:

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

#### SUGGESTED READINGS:

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



## SEMESTER – II

### RELATIONAL DATABASE MANAGEMENT SYSTEMS

Applicable from the academic year 2016-17 onwards

#### COURSE CODE : BCOM204

**UNIT-I: BASIC CONCEPTS:** Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary

- Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

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

- Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

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

**UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:** Transactions - Concurrent

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

**UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:** Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

**LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.**

**SUGGESTED READINGS:** 1) Database Systems: R.Elmasri & S.B. Navathe, Pearson.; 2) Introduction to Database Management System: ISRD Group, McGraw Hill.; 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.; 4) Modern Database Management: J.A.Hoffer,V.Rames &H.Topi, Pearson.;5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill. 6) Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.7) Database Management System: Nirupma Pathak, Himalaya. 8) Database

## SEMESTER – III

### SKILL ENHANCEMENT COURSE (SEC-2)

#### PRINCIPLES OF INSURANCE

Applicable from the academic year 2016-17 onwards

COURSE CODE : 300/SEC/E

#### COURSE OUTCOMES

After completion of the course the student is able to:

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

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

#### UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE

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

#### UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

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

**SUGGESTED READINGS:** 1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold

## SEMESTER – III

### ADVANCED ACCOUNTING

Applicable from the academic year 2016-17 onwards

COURSE CODE : BCOM201

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

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

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

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

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

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

## SEMESTER – III

### INCOME TAX – I

Applicable from the academic year 2016-17 onwards

COURSE CODE : BCOM202

### INCOME TAX – I

#### UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax.

Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

#### UNIT-II: AGRICULTURAL INCOME:

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

#### UNIT-III: INCOME FROM SALARIES:

Definition of „Salary“ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

#### UNIT-IV: INCOME FROM HOUSE PROPERTY:

Definition of „House Property“ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

#### UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of „Business and Profession“ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

#### SUGGESTED READINGS:

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

## SEMESTER – III

### **BUSINESS STATISTICS-I**

Applicable from the academic year 2016-17 onwards

#### **COURSE CODE : BCOM203**

#### **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 Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K

**SEMESTER – III**  
**PROGRAMMING WITH C**  
**Applicable from the academic year 2016-17 onwards**

**COURSE CODE : BCOM204**

**UNIT-I: INTRODUCTION TO C LANGUAGE, DATA TYPES AND I/O OPERATIONS:**

Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling - Linking and Executing the C Program - Pre-processors in “C”.

Types and I/O operations: Keywords & Identifiers – Constants – Variables - Scope and Life of a Variable

- Data types - Storage classes - Reading a character or values - Writing a character or value - Formatted Input and Output operations.

**UNIT-II: OPERATORS, EXPRESSIONS AND DECISION MAKING:**

Operators: Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special operators – Expressions: Arithmetic – Evaluation - Type conversions.

Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - Conditional statements - While statements - Do statements - For Statements.

**UNIT-III: ARRAYS AND STRINGS:**

Arrays: Introduction - Defining an array - Initializing an array - One dimensional array – Two dimensional array - Dynamic array.

Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.

**UNIT-IV: BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS:**

Built-in functions: Mathematical functions - String functions - Character functions - Date functions.

User defined functions: Introduction - Need for user defined functions - Elements of functions - Return values and their types - Function declaration - Function calls - Recursive functions.

**UNIT-V: STRUCTURES AND POINTERS:**

Structures: Introduction - Declaring structures variables - Accessing structure members - Functions and Structures - Array of structures - Enumerated Data types - Introduction to Unions.

Pointers: Fundamentals - Understanding pointers - Address - Declaration of Pointers.

**LAB: PROGRAMS USING C.**

**SUGGESTED READINGS:**

1. Programming in ANSCI C: Balaguruswamy, McGraw Hill.
2. Programming in C: Ashok Kamthane, Pearson.
3. C How to Program: P.J. Deitel & H.M. Deitel, Pearson & PHI.
4. Programming in C: K.S. Kahlon, Kalyani Publishers.
5. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
6. C: Learning and Building Business and System Applications: Susant Rout, PHI.
7. Mastering C: K.R. Venugopal, McGraw Hill.
8. Programming in C: J.B. Dixit, Firewal Media.
9. The C Programming Language: B.W.Kernighan & D.M.Ritehie, PHI.
10. C: The Complete Reference: H.Schildt, McGraw Hill.
11. Let Us C: Y.Kanetkar, BPB.
12. C++ Spoken Tutorials by IIT Bombay



**SEMESTER – III**  
**BUSINESS STATISTICS – I**  
**Applicable from the academic year 2016-17 onwards**

**COURSE CODE : BCOM302**

**COURSE OUTCOMES**

After completion of the course the student is able to:

1. Express the fundamentals of Statistics.
2. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
3. Calculate measures of central tendency, dispersion and asymmetry
4. Interpret the meaning of the calculated statistical indicators.
5. Choose a statistical method for solving practical problems.
6. Predict values of strategic variables using regression and correlation analysis.

**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.



**SEMESTER – IV**  
**SKILL ENHANCEMENT COURSE (SEC-4)**  
**PRACTICE OF LIFE AND GENERAL INSURANCE**  
Applicable from the academic year 2016-17 onwards

**COURSE CODE : 400/SEC/E**

**COURSE OUTCOMES**

After completion of the course the student is able to:

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

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

**UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:** Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:** Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment. General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

**SUGGESTED READINGS:** 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and

## SEMESTER – III

### CORPORATE ACCOUNTING

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM301**

#### **UNIT-I: COMPANY LIQUIDATION:**

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

#### **UNIT-II: AMALGAMATION (AS-14):**

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

#### **UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:**

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

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

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

#### **UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**

Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

#### **SUGGESTED 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

## SEMESTER – III

### INCOME TAX – II

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM302**

#### **UNIT-I: CAPITAL GAINS:**

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

#### **UNIT-II: INCOME FROM OTHER SOURCES:**

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

#### **UNIT-III: CLUBBING AND AGGREGATION OF INCOME:**

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

#### **UNIT-IV: ASSESSMENT OF INDIVIDUALS:**

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

#### **UNIT-V: ASSESSMENT PROCEDURE:**

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

#### **SUGGESTED READINGS:**

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

## SEMESTER – III

### BUSINESS STATISTICS-II

Applicable from the academic year 2016-17 onwards

#### COURSE CODE : BCOM303

##### UNIT-I: REGRESSION:

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

##### UNIT-II: INDEX NUMBERS:

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

##### UNIT-III: TIME SERIES:

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

##### UNIT-IV: PROBABILITY:

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

##### UNIT-V: THEORETICAL DISTRIBUTIONS:

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

##### SUGGESTED READINGS:

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

## SEMESTER – III

### OBJECT ORIENTED PROGRAMMING IN C++

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM304**

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

Object Oriented Programming: Concepts – Benefits – Languages - Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

#### **UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS:**

Encapsulation - Hiding - Abstract data types - Object & Classes – Attributes - Methods - C++ class declaration - State identity and behaviour of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Instantiation of objects - Default parameter value - Object types - C++ garbage collection - Dynamic memory allocation – Meta class / Abstract classes.

#### **UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:**

Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

#### **UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:**

Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions - Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer - C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I/O operations - IOS class format functions - Manipulators.

#### **UNIT-V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:**

Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments. Data Structures: Introduction - Linked list - Stacks - Queues.

#### **SUGGESTED READINGS:**

1. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
2. C++ Programming-A Practical Approach: Madhusudan Mothe, Pearson.
3. Object Oriented Programming Using C++: Chadha & Chadha, Kalyani.
4. Programming in C++: A. N. Kamthane, Pearson.
5. The Complete Reference C++: H. Schildt, McGraw Hill.
6. C++:How to Program: Deitel & Deitel, PHI.
7. Mastering C++: KR.Venugopal & R.Buyya, McGraw Hill.
8. Schaum’s Outlines: Programming with C++: by John R Hubbard.
9. Object Oriented Programming using C++: Somashekara, PHI.
10. C++ Spoken Tutorials by IIT Bomba

## SEMESTER – V

### COST ACCOUNTING

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM501**

#### COURSE OUTCOMES

After completion of the course the student is able to:

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

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

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

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

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

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

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

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

## SEMESTER – V

### BUSINESS LAW

Applicable from the academic year 2016-17 onwards

#### COURSE CODE : BCOM502

##### UNIT-I: INTRODUCTION:

Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration - Doctrine of “Stranger to a contract”- “No consideration- No contract” - Capacity to a contract - Minors agreements.

##### UNIT-II: CONTRACT ACT 1872:

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

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

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

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

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

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

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

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

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



## SEMESTER – V

### **BANKING THEORY AND PRACTICE**

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM503**

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

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

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

RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

#### **UNIT-III: 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-IV: 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-V: NEGOTIABLE INSTRUMENTS:**

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

Rule in Clayton's Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

#### **SUGGESTED READINGS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers



## SEMESTER – V

### EXCEL FOUNDATION

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM504**

**UNIT-I: INTRODUCING 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

## SEMESTER – V

### COMPUTERIZED ACCOUNTING

Applicable from the academic year 2016-17 onwards

COURSE CODE : BCOM505

#### COURSE OUTCOMES

After completion of the course the student is able to:

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

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

**UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:** Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and 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. Aakash Business Tools: Spoken Tutorial Project IIT Bombay 5. Mastering Tally: Dinesh Maidasani, Firewal Media

## SEMESTER – V

### WEB TECHNOLOGIES

Applicable from the academic year 2016-17 onwards  
COURSE CODE : BCOM506

#### 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:

Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model - Event handling.

#### UNIT-IV: EVENTS AND EVENT HANDLERS:

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-V: EXTENSIBLE MARKUP LANGUAGE (XML):

Introduction - Creating XML Documents - XML style Sheet - Hyperlinksin XML Document Object Model - XML Query Language.

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

#### SUGGESTED READINGS:

1. Web Technology: 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

## SEMESTER – VI

### **PR : RESEARCH METHODOLOGY & PROJECT REPORT**

Applicable from the academic year 2016-17 onwards

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

**COURSE CODE : 600/PR/E**

#### **COURSE OUTCOMES**

After completion of the course the student is able to:

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

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

#### **UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:**

Meaning of Research-Steps involved Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure. **UNIT-**

#### **II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:**

Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).concepts only Contents of a Research Report. **SUGGESTED READINGS:** 1. Research Methodology: Himalaya Publications. 2. Methodology of Research in Social Sciences: Krishna Swamy, 3. Research Methodology: Kothari &Garg, New Age Publication 4. Research Methodology: Paneerselvam R, PHI 5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications 6. Research Methodology: Ranjit Kumar, Pearson Publication 7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV, 8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

#### **GUIDELINES FOR PROJECT WORK**

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

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

### **ORGANISATION OF PROJECT REPORT**

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

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

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

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

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

### **TECHNICAL SPECIFICATIONS OF THE PROJECT**

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

## SEMESTER – VI

### **THEORY AND PRACTICE OF GST**

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM601**

**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.



## SEMESTER – VI

### COMPANY LAW (2013Act)

Applicable from the academic year 2016-17 onwards

#### COURSE CODE : BCOM602

#### UNIT-I: INCORPORATION OF COMPANIES:

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

#### UNIT-II: MANAGEMENT OF COMPANIES:

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

#### UNIT-III: COMPANY SECRETARY:

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

#### UNIT-IV: COMPANY MEETINGS:

Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

#### UNIT-V: WINDING UP:

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

#### SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.

**SEMESTER – VI**  
**MANAGERIAL ACCOUNTING**

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM603**

**UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

**UNIT-II: MARGINAL COSTING:**

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.

**UNIT-III: DECISION MAKING:**

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

**UNIT-IV: BUDGETS AND BUDGETARY CONTROL:**

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

**UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:**

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing.

Variance Analysis: Material variance - Labour variance - Overhead variance - Sales variance.

**SUGGESTED READINGS:**

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



## SEMESTER – VI

### COMMERCE LAB

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM604.**

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

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

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

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

#### **UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:**

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

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

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

#### **UNIT-V: BUSINESS CHARTS:**

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

#### **COMMERCE LAB FACILITIES:**

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
- ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
- iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
- iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.

**\*the student has to collect the various documents prepare activity charts and submit the same in the form of a record.**

## **E-COMMERCE**

Applicable from the academic year 2016-17 onwards

**COURSE CODE : BCOM605**

### **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-Advertising - 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. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI

**SEMESTER – VI**

Applicable from the academic year 2016-17 onwards

# **MANAGEMENT INFORMATION SYSTEM**

**COURSE CODE : BCOM605**

## **UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS):**

Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

## **UNIT-II: FOUNDATION OF INFORMATION SYSTEMS:**

Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

## **UNIT-III: CONCEPT OF PLANNING & CONTROL:**

Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization.  
IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

## **UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:**

Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

## **UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS:**

Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

## **SUGGESTED READINGS:**

1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH.
3. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
4. Information System for Modern Management: Murdick, PHI.
5. Management Information System: Jawadekar, TMH.