

Telangana State Council Of Higher Education, Govt. of Telangana
B.Com Common Core Syllabi for All Universities in Telangana (wef 2015-'16)

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STRUCTURE OF B.COM DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCO505	Financial Management	5 Hrs	3 Hrs	50
BCO506	Principles of Marketing	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCO605	Human Resources Management	5 Hrs	3 Hrs	50
BCO606	Tax Planning & Management	5 Hrs	3 Hrs	50
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.

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BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to acquire the knowledge of application of economic principles and tools in business practices.*

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

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 & Co.

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
2. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
3. Organization & Management: R.D.Agarwal, Mc Graw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
6. Business Organization & Management: R.N.Gupta, S.Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
8. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
9. Business organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: IITL 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. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
13. Information Technology: R. Renuka, Vaagdevi Publishers.
14. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
3. Accountancy-I: Tulasian, Tata Mcgraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata Mc Graw 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. Varshny and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to familiarize the students with the basic principles of management.

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

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 SubbaRao, Himalaya Publication
6. Essential of management: Harold Kontz, Mc Graw eduction
7. Principles of Management, Chandan JS, Vikas.
8. fundamental of Management, Dr. Pradeep Kumar, S. Chand

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FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

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

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.*

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

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BUSINESS STATISTICS-I

Paper: BCO302

PPW: 6 Hrs

Max Marks: 50

Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and 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 Mc Graw 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 - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: *to acquire the knowledge of the working of the Indian Banking system.*

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and 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, Law & Practices: R.R PAUL, Kalyani Publishers
4. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
5. Banking: N.T. Somashekar, New age international publishers
6. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
7. Modern Commercial Banking: H.R. Machiraju, New age international publishers
8. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
9. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
10. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
11. Modern Banking: D. Muralidharan, PHI.

ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

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

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical.

Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in 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-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

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

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 5) Business Law: Tejpal Sheth, Pearson.
- 6) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 7) Business Law: Mathur, McGraw Hill Education.
- 8) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 9) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – 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. Singhanian & Dr. Kapil Singhanian, 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.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

a. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

b. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

1. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
2. Aakash Business Tools: Spoken Tutorial project IIT Bombay
3. Mastering Tally: Dinesh Maidasani, Firewal Media
4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
5. Computerised Accounting and Business systems: Kalyani publications
6. Manuals of Respective Accounting packages
7. Tally ERP 9: J.S. Arora, Kalyani publications.

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FINANCIAL MANAGEMENT

Paper: BCO/F/505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

Objective: to understand the basics in financial management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D.Chandra Bose, PHI.

PRINCIPLES OF MARKETING

Paper: BCO/E506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

Objective: *to expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline.*

UNIT-I: INTRODUCTION:

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

UNIT-II: MARKETING ENVIRONMENT:

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

UNIT-III: MARKETING SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING:

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

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
3. Marketing: Dhruv Grewal, Michael levy, Tata McGraw Hill.
4. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
5. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
6. Marketing Management: CN Sontakki, Kalyani Publication.
7. Marketing Management: Rajan Saxena, Tata McGraw Hill.
8. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
9. Principles of Marketing: Neeru Kapoor, PHI.

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Director – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

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

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

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

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COMMERCE LAB

Paper: BCO604
PPW: 4

Max. Marks: 35R + 15VV
Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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, OU.

HUMAN RESOURCE MANAGEMENT

Paper: BCO605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to gain knowledge of the basics of Human Resource Management.*

UNIT- I: INTRODUCTION:

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory.
HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India – Call centers and BPOs.

UNIT-II: HR PLANNING:

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning.

UNIT-III: PROCUREMENT OF HUMAN RESOURCES:

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

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

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

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL:

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

SUGGESTED READING:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
10. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

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TAX PLANNING & MANAGEMENT

Paper: BCO/T606

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3Hrs

Objective: *to equip with the conceptual and legal knowledge about Tax planning and Management with reference to various Heads of Income relating to an Individual Assessee.*

UNIT-I: INTRODUCTION TO TAX PLANNING:

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

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

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of Interest on Educational Loan – Contribution under Pension Scheme – Medical Expenditure.

House Property: Concessional treatment with respect to one self-occupied house – Availing self-occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no Income or Negligible Income – Choosing the Best option where more than one House is under Self-occupancy.

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

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque.

Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1st April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

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

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

UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:

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

SUGGESTED READINGS:

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

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STRUCTURE OF B.COM (ACCOUNTING) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCA505	Financial Statements Analysis	5 Hrs	3 Hrs	50
BCA506	IND Accounting Standards	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCA605	Advanced Managerial Accounting	5 Hrs	3 Hrs	50
BCA606	Advanced Corporate Accounting	5 Hrs	3 Hrs	50
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the conceptual knowledge of accounting process and preparation of final accounts.

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

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BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: *to understand how the organizations work by applying economic principles and tools in business practices.*

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

9. Business Economics :V.G.Mankar, Himalaya Publishing House
10. Managerial Economics: Vanith Agrawal, Pearson Education
11. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
12. Business Economics : R.K.Lekhi,Kalyani Publishers
13. Business Economics :D.M.Mithani, Himalaya Publishing House
14. Business Economics: P.N.Chopra, Kalyani Publishers
15. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
16. Managerial Economics: Varshney and Maheswar

BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE:

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

10. Business Organization & Management: Sharma Shashi k.Gupta, Kalyani publisher
11. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
12. Organization & Management: R.D.Agarwal, Mc Graw Hill.
13. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
14. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
15. Business Organization & Management: **R.N.Gupta, S.Chand,**
16. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
17. Business organization & Management: **Uma Shekaram, Tata Mc Graw Hill**
18. Business organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: to enable the students to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

15. Introduction to Computers: Peter Norton, McGraw Hill.
16. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
17. Computer Fundamental: Anitha Goel, Pearson.
18. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
19. Introduction to Information Technology: ITL ESL, Pearson.
20. Introduction to Information Technology: V. Rajaraman, PHI.
21. Fundamental of Computers: Balaguruswamy, McGraw Hill.
22. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
23. Information Technology and C language: Rajiv Khanna, New Age International.
24. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
25. Informational Technology: P. Mohan, Himalaya Publishing House.
26. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
27. Information Technology: R. Renuka, Vaagdevi Publishers.
28. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the conceptual knowledge and application of depreciation methods and single entry system, and preparation of accounts related to non-profit and partnership organisations.

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan 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.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE:

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

14. Managerial Economics: Craig H Peterson and Jain, Pearson education
15. Managerial Economics: Gupta, Tata Mc Graw Hill
16. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
17. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
18. Managerial Economics: H.L. Ahuja, S. Chand and Company
19. Managerial Economics: Mithani, Himalaya Publications
20. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
21. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
22. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
23. Managerial Economics: R.N. Chopra, Kalyani Publishers
24. Managerial Economics: D.N. Dwivedi, Vikas Publishers
25. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
26. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

OBJECTIVE:

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

9. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
10. Management: Stephen P. Robbins, Person
11. Principles of Management: T Ramasamy, Himalaya Publication
12. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
13. Management theory and Practices: P SubbaRao, Himalaya Publication
14. Essential of management: Harold Kontz, Mc Graw eduction
15. Principles of Management, Chandan JS, Vikas.
16. fundamental of Management, Dr. Pradeep Kumar, S. Chand

FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE:

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA'S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

8. International Marketing: Rathore & Jain, Himalaya Publishers.
9. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
10. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
11. **International Business Environment & Foreign Exchange Economies: VP Singh & S. Srivastava,**
12. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
13. International Financial Markets & Foreign Exchange: Shashi. K. Gupta & Praneet Rangi, Kalyani Publishers
14. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

12. Statistics for Management: Levin & Rubin, Pearson,
13. Fundamentals of Statistics: Gupta S.C, Himalaya
14. Statistics: E. Narayanan Nadar, PHI Learning
15. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
16. Business Statistics: K. Alagar, Tata Mc Graw Hill
17. Fundamentals of Statistical: S. P Gupta, Sultan Chand
18. Business Statistics: J. K. Sharma, Vikas Publishers
19. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
20. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
21. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
22. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

OBJECTIVE:

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Custome - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

12. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
13. Banking Theory & Practices: K.E. Shekar, Vikas Publications
14. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
15. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
16. Banking: N.T. Somashekar, New age international publishers
17. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
18. Modern Commercial Banking: H.R. Machiraju, New age international publishers
19. **Bank Management & Financial Services: Peter S.Rose**
20. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
21. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
22. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
23. Modern Banking: D. Muralidharan, PHI.

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ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

11. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
12. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
13. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
14. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
15. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
16. Entrepreneurship: Robert D. Hisrich, McGraw Hill
17. Entrepreneurship: Arya Kumar, Pearson
18. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
19. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
20. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to make the students acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.*

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition - Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution - Simple Numerical.

Normal Distribution: Utility - Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

12. Statistics for Management: Levin & Rubin, Pearson,
13. Fundamentals of Statistics: Gupta S.C, Himalaya
14. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
15. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
16. Business Statistics: K. Alagar, Tata Mc Graw Hill
17. Fundamentals of Statistical: S. P Gupta , Sultan Chand
18. Business Statistics: J. K. Sharma, Vikas Publishers
19. Business Statistics: Vora, Tata Mc Graw Hill
20. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
21. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
22. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize the students with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

9. Financial Markets and Services: Gordon and Natarajan, Himalaya.
10. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
11. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
12. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
13. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
14. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
15. Indian Financial Systems: Pathak, Pearson Education.
16. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

6. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
7. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
8. Auditing: Aruna Jha, Taxmann Publications.
9. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
10. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: to make the students acquire the basic conceptual knowledge of different laws relating to Business.

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 10) Company Law: Kapoor, Sultan Chand and Co.
- 11) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 12) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 13) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 14) Business Law: Tejpal Sheth, Pearson.
- 15) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 16) Business Law: Mathur, McGraw Hill Education.
- 17) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 18) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 7) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 8) Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
- 9) Income Tax: B.B. Lal, Pearson Education.
- 10) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 11) Income Tax: Johar, McGrawHill Education.
- 12) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to enable the students to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

c. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

d. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

8. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
9. Aakash Business Tools: Spoken Tutorial project IIT Bombay
10. Mastering Tally: Dinesh Maidasani, Firewal Media
11. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
12. Computerised Accounting and Business systems: Kalyani publications
13. Manuals of Respective Accounting packages
14. Tally ERP 9: J.S. Arora, Kalyani publications.

FINANCIAL STATEMENT ANALYSIS

Paper: BCA505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the knowledge of techniques of financial statements' analysis.

UNIT-I: INTRODUCTION:

Financial Statements: Meaning – Elements: Assets, Liabilities, Equity, Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations.

UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.

UNIT-III: RATIO ANALYSIS:

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios (Problems on calculation of ratios only).

UNIT-IV: FUNDS FLOW ANALYSIS:

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

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

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

SUGGESTED READINGS:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers

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IND ACCOUNTING STANDARDS

Paper: BCA506
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the knowledge of AS-1 to 32.

UNIT-I: INTRODUCTON:

Accounting Standards: Meaning - Need – Importance - Compliance with Accounting Standards – Scope.

Accounting Standards Board of India: Objectives – Procedure for Issue Accounting Standards – IAS and IFRS.

UNIT-II: AS 1 to AS 9:

AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-6: Depreciation Accounting – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition.

UNIT-III: AS-10 to AS-17:

AS-10: Accounting for Fixed Assets – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-15: Accounting for Employee Benefits - AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting.

UNIT-IV: AS-18 to AS-24:

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-21: Consolidated Financial Statements - AS-22: Accounting for Taxes on Income – AS-23: Accounting for Investments in Associates in Consolidated Financial Statements – AS-24: Discontinuing Operations.

UNIT-V: AS-25 to AS-32:

AS-25: Interim Financial Reporting – AS-26: Accounting for Intangibles – AS-27: Financial Reporting of Interests in Joint Ventures – AS-28: Impairment of Assets - AS-29: Provisions, Contingent Liabilities & Contingent Assets – AS-30: Financial Instruments – Recognition and Measurement – AS-31: Financial Instruments – Presentation – AS-32: Financial Instruments – Disclosures.

****Focus should be on Introduction, Scope, Definition, Terminology, Applicability, Exceptions and Disclosure Practices of Standards.***

SUGGESTED READINGS:

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

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to make the students acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.*

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 6) Company Law: ND Kapoor, Sultan Chand and Co.
- 7) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 8) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 9) Corporate Law: PPS Gogna, S Chand.
- 10) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 8) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 9) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 10) Income Tax: B. Lal, Pearson Education.
- 11) M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 12) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 13) Income Tax: Johar, McGrawHill Education.
- 14) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604
PPW: 4

Max. Marks: 35R + 15VV
Exam Duration:

Objective: *to make the students become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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, OU.

ADVANCED MANAGERIAL ACCOUNTING

Paper: BCA605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the advanced managerial accounting decision-making techniques and reporting methods.

UNIT-I: 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 (Problems on Material and Labour variance only).

UNIT-II: CAPITAL BUDGETING:

Meaning – Nature – Need and Importance – Methods of Capital Budgeting - Traditional Methods: Payback Period, Accounting Rate of Return - Discounted Cash Flow Methods: Net Present Value Method, Internal Rate of Return and Profitability Index Method.

UNIT-III: RESPONSIBILITY ACCOUNTING:

Definition – Scope – Responsibility Centers – Expenses Center – Revenue Center – Profit Center – Investment Center – Advantages of Responsibility Accounting – Cost Centers Vs. Responsibility Centers (Theory only).

UNIT IV: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:

Need – Causes of differences – Procedure for Reconciliation Cost and Financial Accounts.

UNIT V: MIS AND REPORTING:

Management Information System (MIS): Introduction – Elements of MIS – Types of MIS – Installing of MIS.

Reporting: Meaning and definition – Objectives – Methods of Reporting – Requirements of Good Report – Kinds of Reports.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Accounting Theory & Management Accounting: Jain S.P & Narang K.L, Kalyani
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH.

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ADVANCED CORPORATE ACCOUNTING

Paper: BCA606
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to make the students acquire the knowledge of AS-19 &21 and format accounts.

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

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

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

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

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES (Inflation Accounting):

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

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

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

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

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).
Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Accounting: M.A.Arulanandam, K.S.Raman, Himalaya
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Advanced Accounting (Vol. II): Chandra Bose, PHI
7. Advanced Corporate Accounting: S Goud et al, Himalaya Publishers.

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STRUCTURE OF B.COM (COMPUTER APPLICATIONS) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Programming with C	2T+2P Hr	3 Hrs	35T+15P
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCC/E505	Electronic Commerce	3T+2P Hrs	3 Hrs	35T+15P
BCC506	Objective Oriented Programming with C++	3T+2P Hrs	3 Hrs	35T+15P
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCC605	Web Technologies	3T+2P Hrs	3 Hrs	35T+15P
BCC606	Relational Database Management Systems	3T+2P Hrs	3 Hrs	35T+15P
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

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BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

17. Business Economics: V.G.Mankar, Himalaya Publishing House
18. Managerial Economics: Vanith Agrawal, Pearson Education
19. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
20. Business Economics : R.K.Lekhi,Kalyani Publishers
21. Business Economics :D.M.Mithani, Himalaya Publishing House
22. Business Economics: P.N.Chopra, Kalyani Publishers
23. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
24. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

19. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
20. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
21. Organization & Management: R.D.Agarwal, Mc Graw Hill.
22. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
23. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
24. Business Organization & Management: R.N.Gupta, S.Chand,
25. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
26. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
27. Business organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

29. Introduction to Computers: Peter Norton, McGraw Hill.
30. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
31. Computer Fundamental: Anitha Goel, Pearson.
32. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
33. Introduction to Information Technology: ITL ESL, Pearson.
34. Introduction to Information Technology: V. Rajaraman, PHI.
35. Fundamental of Computers: Balaguruswamy, McGraw Hill.
36. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
37. Information Technology and C language: Rajiv Khanna, New Age International.
38. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
39. Informational Technology: P. Mohan, Himalaya Publishing House.
40. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
41. Information Technology: R. Renuka, Vaagdevi Publishers.
42. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan 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.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

27. Managerial Economics: Craig H Peterson and Jain, Pearson education
28. Managerial Economics: Gupta, Tata Mc Graw Hill
29. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
30. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
31. Managerial Economics: H.L. Ahuja, S. Chand and Company
32. Managerial Economics: Mithani, Himalaya Publications
33. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
34. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
35. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
36. Managerial Economics: R.N. Chopra, Kalyani Publishers
37. Managerial Economics: D.N. Dwivedi, Vikas Publishers
38. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
39. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: *to familiarize the students with the basic principles of management.*

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

17. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
18. Management: Stephen P. Robbins, Person
19. Principles of Management: T Ramasamy, Himalaya Publication
20. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
21. Management theory and Practices: P SubbaRao, Himalaya Publication
22. Essential of management: Harold Kontz, Mc Graw eduction
23. Principles of Management, Chandan JS, Vikas.
24. fundamental of Management, Dr. Pradeep Kumar, S. Chand

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FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

15. International Marketing: Rathore & Jain, Himalaya Publishers.
16. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
17. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
18. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
19. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
20. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
21. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.*

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

23. Statistics for Management: Levin & Rubin, Pearson,
24. Fundamentals of Statistics: Gupta S.C, Himalaya
25. Statistics: E. Narayanan Nadar, PHI Learning
26. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
27. Business Statistics: K. Alagar, Tata Mc Graw Hill
28. Fundamentals of Statistical: S. P Gupta, Sultan Chand
29. Business Statistics: J. K. Sharma, Vikas Publishers
30. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
31. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
32. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
33. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: *to acquire the knowledge of the working of the Indian Banking system.*

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

24. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
25. Banking Theory & Practices: K.E. Shekar, Vikas Publications
26. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
27. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
28. Banking: N.T. Somashekar, New age international publishers
29. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
30. Modern Commercial Banking: H.R. Machiraju, New age international publishers
31. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
32. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
33. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
34. Modern Banking: D. Muralidharan, PHI.

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PROGRAMMING WITH C

Paper: BCC304
PPW: 4 (2T+2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: to gain the skills of Structured (Procedural/Functional) Programming using C Language.

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.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition - Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution - Simple Numerical.

Normal Distribution: Utility - Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

23. Statistics for Management: Levin & Rubin, Pearson,
24. Fundamentals of Statistics: Gupta S.C, Himalaya
25. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
26. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
27. Business Statistics: K. Alagar, Tata Mc Graw Hill
28. Fundamentals of Statistical: S. P Gupta , Sultan Chand
29. Business Statistics: J. K. Sharma, Vikas Publishers
30. Business Statistics: Vora, Tata Mc Graw Hill
31. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
32. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
33. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

17. Financial Markets and Services: Gordon and Natarajan, Himalaya.
18. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
19. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
20. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
21. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
22. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
23. Indian Financial Systems: Pathak, Pearson Education.
24. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

11. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
12. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
13. Auditing: Aruna Jha, Taxmann Publications.
14. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
15. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 19) Company Law: Kapoor, Sultan Chand and Co.
- 20) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 21) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 22) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 23) Business Law: Tejpal Sheth, Pearson.
- 24) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 25) Business Law: Mathur, McGraw Hill Education.
- 26) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 27) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 13) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 14) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 15) Income Tax: B.B. Lal, Pearson Education.
- 16) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 17) Income Tax: Johar, McGrawHill Education.
- 18) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

e. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

f. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

15. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
16. Aakash Business Tools: Spoken Tutorial project IIT Bombay
17. Mastering Tally: Dinesh Maidasani, Firewal Media
18. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
19. Computerised Accounting and Business systems: Kalyani publications
20. Manuals of Respective Accounting packages
21. Tally ERP 9: J.S. Arora, Kalyani publications.

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E-COMMERCE

Paper: BCC/E505

Max. Marks: 35T + 15P

PPW: 5 (3T+2P) Hrs

Exam Duration: 3hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: FRAMEWORK OF E-COMMERCE:

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

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

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

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

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, Phi
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McgrawHill
4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
5. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
7. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
8. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
9. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
10. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
11. Digital Commerce and Its Applications (Student's Handbook): K Goyal, Kalyani Publication

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OBJECT ORIENTED PROGRAMMING IN C++

Paper: BCC506
PPW: 5 (3T+2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to gain the skills of Object Oriented Programming using C++ Language.*

UNIT-I: INTRODUCTION TO OBJECT ORIENTED PROGRAMMING AND C++:

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 Bombay.

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 11) Company Law: ND Kapoor, Sultan Chand and Co.
- 12) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 13) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 14) Corporate Law: PPS Gogna, S Chand.
- 15) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 15) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 16) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 17) Income Tax: B. Lal, Pearson Education.
- 18) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 19) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 20) Income Tax: Johar, McGrawHill Education.
- 21) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35R + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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-

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voice examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations, OU.

WEB TECHNOLOGIES

Paper: BCC605

Max. Marks: 35T + 15P

PPW: 5 (3T & 2P)

Exam Duration: 3 Hrs.

Objectives: to gain the skills of usage of Web Technologies to design Web pages.

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: JAVA SCRIPT:

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 - Hyperlinks in XML Document Object Model - XML Query Language.

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

SUGGESTED READINGS:

1. Internet & World Wide Web How to Program: Deitel & Deitel, Pearson.
2. Web programming: Chris Bates.
3. HTML & XML An introduction NIIT, PHI.
4. HTML for the WWW with xhtml & CSS: Wlizabeth Castro, Pearson
5. Internet and Web Technologies: Raj Kamal, McGraw Hill.
6. Web Technology: A Developer's Perspective: Gopalan & Sivaselvan, PHI.
7. The Complete Reference PHP: S.Holzner, McGraw Hill.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
9. Web Programming using PHP and MySQL: A.Babu, K.Meena & Sivakumar, HPH.
10. Web Technology and Design by Xavier, New Age International Pub.

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RELATIONAL DATABASE MANAGEMENT

Paper: BCC606
PPW: 5 (3T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

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

UNIT-I: BASIC CONCEPTS:

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

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

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation.

File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries.

Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

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

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STRUCTURE OF B.COM (ECOMMERCE) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCC/E505	Electronic Commerce	3T+2P Hrs	3 Hrs	35T+15P
BCO/E506	Principles of Marketing	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCE605	Supply Chain Management Logistics	5 Hrs	3 Hrs	50
BCE606	Retail Marketing	5 Hrs	3 Hrs	50
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

25. Business Economics: V.G.Mankar, Himalaya Publishing House
26. Managerial Economics: Vanith Agrawal, Pearson Education
27. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
28. Business Economics : R.K.Lekhi,Kalyani Publishers
29. Business Economics :D.M.Mithani, Himalaya Publishing House
30. Business Economics: P.N.Chopra, Kalyani Publishers
31. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
32. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

28. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
29. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
30. Organization & Management: R.D.Agarwal, Mc Graw Hill.
31. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
32. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
33. Business Organization & Management: R.N.Gupta, S.Chand,
34. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
35. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
36. Business organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

43. Introduction to Computers: Peter Norton, McGraw Hill.
44. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
45. Computer Fundamental: Anitha Goel, Pearson.
46. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
47. Introduction to Information Technology: IITL ESL, Pearson.
48. Introduction to Information Technology: V. Rajaraman, PHI.
49. Fundamental of Computers: Balaguruswamy, McGraw Hill.
50. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
51. Information Technology and C language: Rajiv Khanna, New Age International.
52. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
53. Informational Technology: P. Mohan, Himalaya Publishing House.
54. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
55. Information Technology: R. Renuka, Vaagdevi Publishers.
56. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
3. Accountancy-I: Tulasian, Tata Mcgraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

40. Managerial Economics: Craig H Peterson and Jain, Pearson education
41. Managerial Economics: Gupta, Tata Mc Graw Hill
42. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
43. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
44. Managerial Economics: H.L. Ahuja, S. Chand and Company
45. Managerial Economics: Mithani, Himalaya Publications
46. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
47. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
48. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
49. Managerial Economics: R.N. Chopra, Kalyani Publishers
50. Managerial Economics: D.N. Dwivedi, Vikas Publishers
51. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
52. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to familiarize the students with the basic principles of management.

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

25. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
26. Management: Stephen P. Robbins, Person
27. Principles of Management: T Ramasamy, Himalaya Publication
28. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
29. Management theory and Practices: P SubbaRao, Himalaya Publication
30. Essential of management: Harold Kontz, Mc Graw eduction
31. Principles of Management, Chandan JS, Vikas.
32. fundamental of Management, Dr. Pradeep Kumar, S. Chand

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FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

***Objective:** to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

22. International Marketing: Rathore & Jain, Himalaya Publishers.
23. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
24. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
25. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
26. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
27. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
28. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.*

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

34. Statistics for Management: Levin & Rubin, Pearson,
35. Fundamentals of Statistics: Gupta S.C, Himalaya
36. Statistics: E. Narayanan Nadar, PHI Learning
37. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
38. Business Statistics: K. Alagar, Tata Mc Graw Hill
39. Fundamentals of Statistical: S. P Gupta, Sultan Chand
40. Business Statistics: J. K. Sharma, Vikas Publishers
41. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
42. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
43. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
44. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: to acquire the knowledge of the working of the Indian Banking system.

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

35. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
36. Banking Theory & Practices: K.E. Shekar, Vikas Publications
37. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
38. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
39. Banking: N.T. Somashekar, New age international publishers
40. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
41. Modern Commercial Banking: H.R. Machiraju, New age international publishers
42. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
43. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
44. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
45. Modern Banking: D. Muralidharan, PHI.

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ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

21. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
22. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
23. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
24. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
25. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
26. Entrepreneurship: Robert D. Hisrich, McGraw Hill
27. Entrepreneurship: Arya Kumar, Pearson
28. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
29. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
30. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical.

Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

34. Statistics for Management: Levin & Rubin, Pearson,
35. Fundamentals of Statistics: Gupta S.C, Himalaya
36. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
37. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
38. Business Statistics: K. Alagar, Tata Mc Graw Hill
39. Fundamentals of Statistical: S. P Gupta , Sultan Chand
40. Business Statistics: J. K. Sharma, Vikas Publishers
41. Business Statistics: Vora, Tata Mc Graw Hill
42. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
43. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
44. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

25. Financial Markets and Services: Gordon and Natarajan, Himalaya.
26. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
27. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
28. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
29. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
30. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
31. Indian Financial Systems: Pathak, Pearson Education.
32. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

16. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
17. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
18. Auditing: Aruna Jha, Taxmann Publications.
19. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
20. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

28) Company Law: Kapoor, Sultan Chand and Co.

29) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya

30) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.

31) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education

32) Business Law: Tejpal Sheth, Pearson.

33) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

34) Business Law: Mathur, McGraw Hill Education.

35) Business Law including company Law: SS Gulshan & GK Kapoor, New Age

36) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 19) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 20) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 21) Income Tax: B.B. Lal, Pearson Education.
- 22) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 23) Income Tax: Johar, McGrawHill Education.
- 24) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

g. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

h. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

22. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
23. Aakash Business Tools: Spoken Tutorial project IIT Bombay
24. Mastering Tally: Dinesh Maidasani, Firewal Media
25. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
26. Computerised Accounting and Business systems: Kalyani publications
27. Manuals of Respective Accounting packages
28. Tally ERP 9: J.S. Arora, Kalyani publications.

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E-COMMERCE

Paper: BCC/E505

Max Marks: 35T+15P

PPW: 5 (3T+2P) Hrs

Exam Duration: 3hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: FRAMEWORK OF E-COMMERCE:

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

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

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

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

SUGGESTED READINGS:

12. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
13. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, Phi
14. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McgrawHill
15. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
16. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
17. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
18. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
19. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
20. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
21. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
22. Digital Commerce and Its Applications (Student's Handbook): K Goyal, Kalyani Publication

PRINCIPLES OF MARKETING

Paper: BCO/E506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

Objective: *to expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline.*

UNIT-I: INTRODUCTION:

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

UNIT-II: MARKETING ENVIRONMENT:

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

UNIT-III: MARKETING SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING:

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

SUGGESTED READINGS:

10. Principles of Marketing: Philip Kotler, Pearson.
11. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
12. Marketing.Dhruv Grewal: Michael levy, Tata McGraw Hill.
13. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
14. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
15. Marketing Management: CN Sontakki, Kalyani Publication.
16. Marketing Management: Rajan Saxena, Tata McGraw Hill.
17. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
18. Principles of Marketing: Neeru Kapoor, PHI.

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 16) Company Law: ND Kapoor, Sultan Chand and Co.
- 17) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 18) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 19) Corporate Law: PPS Gogna, S Chand.
- 20) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

IGeneral 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 – Deduction from GTI u/s 80C to 80U – Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 22) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 23) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 24) Income Tax: B. Lal, Pearson Education.
- 25) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 26) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 27) Income Tax: Johar, McGrawHill Education.
- 28) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35R + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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, OU.

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SUPPLY CHAIN MANAGEMENT

Paper: BCE605

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

Objective: *to understand the basic components, different types of flows and important decisions under Supply Chain Management.*

UNIT-I: INTRODUCTION:

Supply Chain: Meaning - Dynamics - Logistics & Design – Overview - Parties Involved – Flows (Material Flow, Flow of Goods, Information Flow, Flow Of Nominal Goods, Monetary Flow) –Supply Chain Management (SCM): Frame of Reference – Structure – Processes – Components - Outcomes - Goals - Service Level - Cost Minimization - Inventory Stock Management - Bottle Neck Operation Management - Variance Reduction - Lead Time Management - Supply Chain Strategy - Designing Supply Chain Network - Factors Influencing Network Design Decisions - Design of Channel of Distribution (Materials - Physical Distribution Management) - Functions Of Distribution Channels - Objectives of Channel Design.

UNIT-II: DEMAND MANAGEMENT AND CUSTOMER SERVICE:

Demand Management: Meaning - Relationship between Customer Service and Demand Management - Nature of Fore Casting - Basic Approaches to Forecasting - Collaborative Planning - Forecasting And Replenishment (CPFR) - Steps In CPFR.

Customer Service: Customer Service - Importance of Customer Service - Elements of Customer Service - Customer Service and Sales - Customer Service Audit.

UNIT-III: LOCATION AND MANAGING INVENTORY:

Location: Major Location Determinants - Single Vs. Multi Facility Location - Methods Of Evaluating Location Alternatives.

Managing Inventory: Basics Of Inventory - Importance Of Inventory Management - Inventory Control Systems (Dependent And In Dependent Inventories) - Selective Inventory Control (ABC, XYZ, VED, FSN HML Analysis).

UNIT-IV: TRANSPORTATION STRATEGY, PURCHASE & SUPPLY CHAIN DECISIONS:

Transportation: Role of Transportation in Supply Chain Management - Role of Transportation in Logistics - Characteristics of Transport Modes and Selection - Carrier Selection Decisions - Transport Documentation - Transport Management Systems - Transportation Services - Terminal and Line - Haul Services.

Purchase and Supply Chain Decisions: Sourcing Vs. Purchasing - Sourcing Decisions - Advantages and Disadvantages of Insourcing and Outsourcing – Procurement & its Objectives.

UNIT-V: COORDINATION AND INFORMATION TECHNOLOGY IN SUPPLY CHAIN:

Current Issues And Future Challenges in Supply Chain Coordination in Supply Chain – Bull Whip Effect/Whip Lash Effect - Impact of Lack of Coordination - Role of IT in Supply Chain Management - Logistic/Supply Chain Information Technologies (Bar Coding, EDI, XML, Data Management, Imaging, Artificial Intelligence RF Technology - Internet/Extranet, E Commerce) Computer Based Information Systems - EPR Systems - Current Issues and Future Challenges in the Supply Chain Management in India.

SUGGESTED READINGS:

1. Supply chain Management : K Sridhara Bhat , Himalaya Publication
2. Supply Chain Management: Janat Shar, Pearson
3. Supply Chain Management: Sunil Chopra/ Peter Meindl/ DV Kalra, Pearson
4. Supply Chain Management: Text & Cases: VV Sople, Pearson.
5. Supply chain Management: Er Sachin Srivatsava, Kalayani Punlications
6. Supply Chain Management: Sinha, Tata Mc Graw Hill
7. Supply chain Management: Altakar, PHI
8. Supply Chain Management for Competitive Advantage: Rangaraj, Tata MC Graw Hill.

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RETAIL MARKETING

Paper: BCE606

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3hrs

Objective: *to understand the finer nuances of Retail marketing.*

UNIT-I: INTRODUCTION:

Retail Definitions - Retailing and Marketing - Importance of Retailing in Economy – Retailer - Functions of a Retailer - Place of retailing in a distribution channel - Classification of Retailers - Types of Retailers Based on Operational Structure - Non-Store Retailing - Service Retailing.

UNIT-II: RETAILING CONCEPTS AND CONSUMER BEHAVIOR:

Retailing: Meaning – Customers – Competition - Environmental Trends - Retail Mix – Place – Product – Price – Promotion - Theories of Retail change: Theory of Natural Section in Retailing (environmental theory), Cyclical Theories (wheel of retailing - retail accordion theory - retail life cycle theory).

Consumer Behavior: Introduction – Major Factors Influencing Buyers Behavior (Cultural, Social, Personal, Psychological Factors) - Purchase Decisions - Forms of Customer Buying Behavior - Buyer Decision Process.

UNIT-III: RETAILING MARKETING MIX:

Meaning - Retail Product - Retail Pricing - Marketing Mix - Marketing Mix For Services - Target Markets - Retail Product - Break Down of the Retail Product (service, quality, merchandise, brand name, features and benefits, atmospherics) - Retail Pricing: Factors Affecting the Pricing Decisions, Setting Prices (Cost Oriented, Demand Oriented Pricing, Price Adjustments and Price Tactics).

UNIT-IV: RETAIL PROMOTION AND RETAIL DISTRIBUTION:

Retail Promotion: Communication - Stages in Communication – Advertising - Sales Promotion – Publicity - Store Atmosphere.

Retail Distribution: Channels and Channel Flows (Physical Flow - Manufacturer/Producer - Intermediary/Wholesaler – Retailer - Service Flow – Information - Payments - Promotion Flows) - Inventory (Merchandise Turnover - Book Inventory and Periodic Inventory - Perpetual Inventory - Physical Inventory).

UNIT-V: RETAIL RESEARCH:

Meaning – Application of Information Technology – Introduction – MKIS - Components of Marketing Information System (Internal Records - Marketing Intelligence - Marketing Research) Application of IT – Areas Where IT Impacts (Inventory Control - Point of Sale - Sales Analysis - Planning & Forecasting - Collaborative Planning) - Forecasting and Replenishment – CPFR - Essentials Requirements of an Information System - Enterprise Resource Planning (EPR) - Future trends in IT Applications in Retailing.

SUGGESTED READINGS:

1. Retail Management: Michael Levy, Barton Weitz, Ajay Pandit, Mc Graw Hill
2. Retail Management: Barry Berman/ JoelEvans/ Mini Mathur, Pearson Publications
3. Retail Marketing Management: David Gilbert, Pearson Publications
4. Retail Management: Arif Shiekh & Kaneez Fatima, Himalaya Publications
5. Retail Management: Pradhan, Tata Mc Graw Hill
6. Retail Management: Sahni & Parti, Kalyani Publishers.

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STRUCTURE OF B.COM (FINANCE) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCO/F/H505	Financial Management	3T+2P Hrs	3 Hrs	50
BCF/H506	Financial Services	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCF/H605	Investment Management	5 Hrs	3 Hrs	50
BCF/H606	International Finance	5 Hrs	3 Hrs	50
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

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BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

33. Business Economics: V.G.Mankar, Himalaya Publishing House
34. Managerial Economics: Vanith Agrawal, Pearson Education
35. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
36. Business Economics : R.K.Lekhi,Kalyani Publishers
37. Business Economics :D.M.Mithani, Himalaya Publishing House
38. Business Economics: P.N.Chopra, Kalyani Publishers
39. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
40. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

37. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
38. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
39. Organization & Management: R.D.Agarwal, Mc Graw Hill.
40. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
41. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
42. Business Organization & Management: R.N.Gupta, S.Chand,
43. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
44. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
45. Business organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

57. Introduction to Computers: Peter Norton, McGraw Hill.
58. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
59. Computer Fundamental: Anitha Goel, Pearson.
60. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
61. Introduction to Information Technology: ITL ESL, Pearson.
62. Introduction to Information Technology: V. Rajaraman, PHI.
63. Fundamental of Computers: Balaguruswamy, McGraw Hill.
64. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
65. Information Technology and C language: Rajiv Khanna, New Age International.
66. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
67. Informational Technology: P. Mohan, Himalaya Publishing House.
68. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
69. Information Technology: R. Renuka, Vaagdevi Publishers.
70. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan 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.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

53. Managerial Economics: Craig H Peterson and Jain, Pearson education
54. Managerial Economics: Gupta, Tata Mc Graw Hill
55. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
56. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
57. Managerial Economics: H.L. Ahuja, S. Chand and Company
58. Managerial Economics: Mithani, Himalaya Publications
59. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
60. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
61. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
62. Managerial Economics: R.N. Chopra, Kalyani Publishers
63. Managerial Economics: D.N. Dwivedi, Vikas Publishers
64. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
65. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to familiarize the students with the basic principles of management.

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

33. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
34. Management: Stephen P. Robbins, Person
35. Principles of Management: T Ramasamy, Himalaya Publication
36. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
37. Management theory and Practices: P SubbaRao, Himalaya Publication
38. Essential of management: Harold Kontz, Mc Graw eduction
39. Principles of Management, Chandan JS, Vikas.
40. fundamental of Management, Dr. Pradeep Kumar, S. Chand

FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

***Objective:** to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

29. International Marketing: Rathore & Jain, Himalaya Publishers.
30. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
31. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
32. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
33. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
34. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
35. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.*

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

45. Statistics for Management: Levin & Rubin, Pearson,
46. Fundamentals of Statistics: Gupta S.C, Himalaya
47. Statistics: E. Narayanan Nadar, PHI Learning
48. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
49. Business Statistics: K. Alagar, Tata Mc Graw Hill
50. Fundamentals of Statistical: S. P Gupta, Sultan Chand
51. Business Statistics: J. K. Sharma, Vikas Publishers
52. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
53. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
54. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
55. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: to acquire the knowledge of the working of the Indian Banking system.

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

46. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
47. Banking Theory & Practices: K.E. Shekar, Vikas Publications
48. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
49. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
50. Banking: N.T. Somashekar, New age international publishers
51. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
52. Modern Commercial Banking: H.R. Machiraju, New age international publishers
53. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
54. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
55. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
56. Modern Banking: D. Muralidharan, PHI.

ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

31. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
32. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
33. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
34. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
35. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
36. Entrepreneurship: Robert D. Hisrich, McGraw Hill
37. Entrepreneurship: Arya Kumar, Pearson
38. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
39. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
40. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical.

Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

45. Statistics for Management: Levin & Rubin, Pearson,
46. Fundamentals of Statistics: Gupta S.C, Himalaya
47. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
48. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
49. Business Statistics: K. Alagar, Tata Mc Graw Hill
50. Fundamentals of Statistical: S. P Gupta , Sultan Chand
51. Business Statistics: J. K. Sharma, Vikas Publishers
52. Business Statistics: Vora, Tata Mc Graw Hill
53. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
54. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
55. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

33. Financial Markets and Services: Gordon and Natarajan, Himalaya.
34. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
35. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
36. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
37. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
38. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
39. Indian Financial Systems: Pathak, Pearson Education.
40. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

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AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

21. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
22. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
23. Auditing: Aruna Jha, Taxmann Publications.
24. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
25. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act – Definitions - General Powers of the Central Government – Prevention - Control and Abatement of Environmental Pollution – Offences and Penalties.

SUGGESTED READINGS:

37)Company Law: Kapoor, Sultan Chand and Co.

38)A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya

39)Business Laws: KC Garg & RC Chawla , Kalyani Publishers.

40)Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education

41)Business Law: Tejpal Sheth, Pearson.

42)Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

43)Business Law: Mathur, McGraw Hill Education.

44)Business Law including company Law: SS Gulshan & GK Kapoor, New Age

45)Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 25) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 26) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 27) Income Tax: B.B. Lal, Pearson Education.
- 28) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 29) Income Tax: Johar, McGrawHill Education.
- 30) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

i. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

j. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

29. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
30. Aakash Business Tools: Spoken Tutorial project IIT Bombay
31. Mastering Tally: Dinesh Maidasani, Firewal Media
32. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
33. Computerised Accounting and Business systems: Kalyani publications
34. Manuals of Respective Accounting packages
35. Tally ERP 9: J.S. Arora, Kalyani publications.

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FINANCIAL MANAGEMENT

Paper: BCO/F/H505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

Objective: to understand the basics in financial management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

11. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
12. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
13. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
14. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
15. Financial Management: Prasanna Chandra , McGraw Hill
16. Financial Management: Rustagi, Taxman Publications.
17. Fundamentals of Financial Management: Sharan, Pearson.
18. Financial Management: Tulsian, S. Chand.
19. Financial Management: Satish B Mathur, Trinity Press.
20. Fundamentals of Financial Management: D.Chandra Bose, PHI.

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FINANCIAL SERVICES

Paper: BCF/H506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Financial Services; Meaning, Functions, Classification, Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario (Theory only).

UNIT-II: MERCHANT BANKING:

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities required of Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Merchant Bankers Commission – Progress of Merchant Banking in India – Problems and Scope of Merchant Banking in India (Theory only).

UNIT-III: VENTURE CAPITAL:

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital (Theory only).

UNIT-IV: HIRE PURCHASE AND LEASING:

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business.

Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects (Theory).

UNIT-V: DISCOUNTING, FACTORING AND FORFEITING:

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to Control Misuse of Bill Discounting.

Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting (Theory).

SUGGESTED READINGS:

1. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Kalyani.
2. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
3. Financial Services: Dr. C Satyadevi, S. Chand & Company Pvt. Ltd.
4. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial Services: M.Y. Khan, Tata Mc-Graw Hill.
7. Financial Services: T. Siddaiah, Pearson Education.

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Director – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 21) Company Law: ND Kapoor, Sultan Chand and Co.
- 22) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 23) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 24) Corporate Law: PPS Gogna, S Chand.
- 25) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

IGeneral 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 – Deduction from GTI u/s 80C to 80U – Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 29) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 30) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 31) Income Tax: B. Lal, Pearson Education.
- 32) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 33) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 34) Income Tax: Johar, McGrawHill Education.
- 35) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35R + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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, OU.

INVESTMENT MANAGEMENT

Paper: BCF/H605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with concepts of risk and return relating to investment.

UNIT-I: INTRODUCTION:

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

UNIT-II: RISK AND RETURN:

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

UNIT-III: MARKET INDICES:

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

UNIT-IV: TIME VALUE OF MONEY:

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

UNIT-V: VALUATION OF SECURITIES:

Concepts of Value – Valuation of Equity Shares: One Period Valuation Model, Two Period Valuation Model, n-Period Valuation Model, Dividend Valuation Model – Valuation of Preference Share: Valuation of Perpetual Preference Shares, Valuation of Redeemable Preference Shares - Valuation of Debentures and Other Fixed Income Securities: Valuation of Debentures with a Maturity Period, with Semi-annual Interest, Yield to Maturity, Valuation of Perpetual Debentures (Simple Problems).

SUGGESTED READINGS:

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

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INTERNATIONAL FINANCE

Paper: BCF/H606
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with Concepts in International Finance and Exchange Rate Mechanism.

UNIT-I: INTRODUCTION:

International Finance: Meaning, Nature, Scope, Importance, Features, Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrate in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-III: EXCHANGE RATE MECHANISM:

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).

UNIT-IV: INTERNATIONAL FLOW OF FUNDS:

Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

UNIT-V: INTERNATIONAL MONETARY SYSTEM:

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

SUGGESTED READINGS:

1. Fundamentals of International Financial Management: S. Kevin, PHI
2. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
3. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
4. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
5. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
6. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,
7. International Financial Management: P.G. Apte, McGraw-Hill Education.
8. International Financial Management: P.K. Jain, Mac-Million.
9. Fundamentals of International Financial Management: S. Kevin, PHI.

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STRUCTURE OF B.COM (TAXATION) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR				
SEMESTER-I				
<i>Code</i>	<i>Title of the Paper</i>	<i>PPW</i>	<i>Exam Duration</i>	<i>Max. Marks</i>
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
SECOND YEAR				
SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
THIRD YEAR				
SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCT505	Direct Taxes-I	5 Hrs	3 Hrs	50
BCT506	Indirect Taxes	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCT605	Direct Taxes-II	5 Hrs	3 Hrs	50
BCO/T606	Tax Planning & Management	5 Hrs	3 Hrs	50
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.

BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

41. Business Economics: V.G.Mankar, Himalaya Publishing House
42. Managerial Economics: Vanith Agrawal, Pearson Education
43. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
44. Business Economics : R.K.Lekhi,Kalyani Publishers
45. Business Economics :D.M.Mithani, Himalaya Publishing House
46. Business Economics: P.N.Chopra, Kalyani Publishers
47. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
48. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

46. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
47. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
48. Organization & Management: R.D.Agarwal, Mc Graw Hill.
49. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
50. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
51. Business Organization & Management: R.N.Gupta, S.Chand,
52. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
53. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
54. Business organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3Hrs

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

71. Introduction to Computers: Peter Norton, McGraw Hill.
72. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
73. Computer Fundamental: Anitha Goel, Pearson.
74. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
75. Introduction to Information Technology: ITL ESL, Pearson.
76. Introduction to Information Technology: V. Rajaraman, PHI.
77. Fundamental of Computers: Balaguruswamy, McGraw Hill.
78. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
79. Information Technology and C language: Rajiv Khanna, New Age International.
80. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
81. Informational Technology: P. Mohan, Himalaya Publishing House.
82. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
83. Information Technology: R. Renuka, Vaagdevi Publishers.
84. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan 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.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

66. Managerial Economics: Craig H Peterson and Jain, Pearson education
67. Managerial Economics: Gupta, Tata Mc Graw Hill
68. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
69. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
70. Managerial Economics: H.L. Ahuja, S. Chand and Company
71. Managerial Economics: Mithani, Himalaya Publications
72. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
73. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
74. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
75. Managerial Economics: R.N. Chopra, Kalyani Publishers
76. Managerial Economics: D.N. Dwivedi, Vikas Publishers
77. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
78. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: *to familiarize the students with the basic principles of management.*

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

41. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
42. Management: Stephen P. Robbins, Person
43. Principles of Management: T Ramasamy, Himalaya Publication
44. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
45. Management theory and Practices: P SubbaRao, Himalaya Publication
46. Essential of management: Harold Kontz, Mc Graw eduction
47. Principles of Management, Chandan JS, Vikas.
48. fundamental of Management, Dr. Pradeep Kumar, S. Chand

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FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

36. International Marketing: Rathore & Jain, Himalaya Publishers.
37. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
38. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
39. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
40. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
41. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
42. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.*

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

56. Statistics for Management: Levin & Rubin, Pearson,
57. Fundamentals of Statistics: Gupta S.C, Himalaya
58. Statistics: E. Narayanan Nadar, PHI Learning
59. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
60. Business Statistics: K. Alagar, Tata Mc Graw Hill
61. Fundamentals of Statistical: S. P Gupta, Sultan Chand
62. Business Statistics: J. K. Sharma, Vikas Publishers
63. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
64. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
65. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
66. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: *to acquire the knowledge of the working of the Indian Banking system.*

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

57. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
58. Banking Theory & Practices: K.E. Shekar, Vikas Publications
59. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
60. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
61. Banking: N.T. Somashekar, New age international publishers
62. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
63. Modern Commercial Banking: H.R. Machiraju, New age international publishers
64. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
65. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
66. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
67. Modern Banking: D. Muralidharan, PHI.

ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

41. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
42. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
43. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
44. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
45. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
46. Entrepreneurship: Robert D. Hisrich, McGraw Hill
47. Entrepreneurship: Arya Kumar, Pearson
48. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
49. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
50. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical.

Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

56. Statistics for Management: Levin & Rubin, Pearson,
57. Fundamentals of Statistics: Gupta S.C, Himalaya
58. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
59. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
60. Business Statistics: K. Alagar, Tata Mc Graw Hill
61. Fundamentals of Statistical: S. P Gupta , Sultan Chand
62. Business Statistics: J. K. Sharma, Vikas Publishers
63. Business Statistics: Vora, Tata Mc Graw Hill
64. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
65. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
66. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

41. Financial Markets and Services: Gordon and Natarajan, Himalaya.
42. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
43. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
44. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
45. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
46. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
47. Indian Financial Systems: Pathak, Pearson Education.
48. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

26. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
27. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
28. Auditing: Aruna Jha, Taxmann Publications.
29. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
30. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 46) Company Law: Kapoor, Sultan Chand and Co.
- 47) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 48) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 49) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 50) Business Law: Tejpal Sheth, Pearson.
- 51) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 52) Business Law: Mathur, McGraw Hill Education.
- 53) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 54) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 31) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 32) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 33) Income Tax: B.B. Lal, Pearson Education.
- 34) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 35) Income Tax: Johar, McGrawHill Education.
- 36) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

k. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

l. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

36. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
37. Aakash Business Tools: Spoken Tutorial project IIT Bombay
38. Mastering Tally: Dinesh Maidasani, Firewal Media
39. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
40. Computerised Accounting and Business systems: Kalyani publications
41. Manuals of Respective Accounting packages
42. Tally ERP 9: J.S. Arora, Kalyani publications.

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DIRECT TAXES – I

Paper: BCT505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: to make capable of finalising tax liability of various assesses other than the Individual Assessee.

UNIT-I: ASSESSMENT OF HINDU UNDIVIDED FAMILY:

Meaning of HUF under Hindu Law and Under Income Tax Act – Schools of Hindu Law – Residential status - Share of Income from HUF Property – Ancestral Property – Coparcener – Conversion of self-acquired property into Joint Family Property – Partition of HUF – Computation of Total Income and tax liability of an HUF.

UNIT-II: ASSESSMENT OF FIRMS AND ASSOCIATION OF PERSONS:

Meaning of Firms - Partner and Partnership – Essential Conditions for Firm assessed as such (PFAAS) – LLP - Change in the Constitution of Firm and Succession of Firm – Remuneration and Interest Payable to Partners – Provisions regarding set-off and Carry-Forward of losses by Firm – Conditions for assessment of firm as Association of Persons (PFAAOP) – Concept of Conversion of firm into a company – Problems on Computation of Tax Liability.

UNIT-III: ASSESSMENT OF COMPANIES- I:

Meaning and types of Company - Residential Status of Company – Incidence of Tax – Scope of Total Income - Provisions relating to computation of different heads of incomes: Income from house property, income from business, capital gains, income from other sources.

UNIT-IV: ASSESSMENT OF COMPANIES-II:

Provisions relating to set off and carry forward of losses – Deductions from GTI with respect to Companies – Computation of taxable income – Problems on computation of taxable income.

UNIT-V: ASSESSMENT OF COMPANIES-III:

Minimum Alternate Tax (MAT): Scheme of MAT – Computation of book profits – Computation of tax liability – Dividend Tax: Special provisions relating to tax on Distributed Profits of Domestic Companies u/s 115O - Special provisions relating to tax on distributed income of domestic companies for buy-back shares u/s 115QA to 115QC - Problems on computation of tax liability of company.

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.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

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INDIRECT TAXES

Paper: BCT506
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to acquire the knowledge of procedure of income tax assessment of Individual - HUF - Firms and Company.*

UNIT-I: APVAT-I:

Historical background – Statement of Objectives and Reasons.

Definitions: Appellate Tribunal – Business - Casual trader - Commercial Tax Officer - Dealer - Exempt Sale - Exempted Turnover - Fair Market Value – Goods - Goods Vehicle - Input Tax - Output Tax - Purchase Price - Place of Business – Sale - Sale Price - Tax Invoice - Taxable Sale - Total Turnover - Taxable Turnover - Turnover Tax - Turnover Tax Dealer – VAT - VAT Dealer - Works Contract – Year - Zero-rated sales - Tax Deferment (only theory).

UNIT-II: APVAT-II:

Registration Procedure – Determination of Taxable Turnover and Tax Payable – Act not to apply in certain cases – Treatment of Works Contract – Hire Purchase- License and Lucky Draws – Tax Deduction at Source – Input Tax Credit – Tax Returns - Tax Invoices - Credit note and Debit Note – Power of State Government to grant refund of tax (theory and problem).

UNIT-III: CENTRAL EXCISE ACT:

Central Excise Tariff Act – Principles of Classification – Chapter Notes and Section Notes – Kinds of Excise Duty – Specific Duty - Tariff Value Based on Maximum Retail Price - Compounded levy - Advalorem Duty – Assessable Value – Transaction Value – Inclusions in and Exclusions from Transactional Value – Computation of Assessable Value (Including Problems).

UNIT-IV: CUSTOMS ACT:

Meaning and purpose of Customs Duty – Charging Section.

Definitions: Assessment – Baggage - Coastal Goods - Customs Station - Customs Area - Dutiable Goods – Export - Export Goods – Goods - Foreign Going Vessel – Import - Imported Goods – Indian Customs Waters – Stores - Smuggling – Types of Duties – Customs Tariff Act 1975 Import Procedure – Valuation of Imported Goods – Assessment – Levy and Collection of Duty – Refund of Duty – Remission and Abatement of duty (Theory and Problems).

UNIT-V: SERVICE TAX:

Historical Background – Overview of specified taxable services – Understand the taxability of specified services – Valuation – Export of Services – Payment of Service Tax – Registration – CENVAT Credit – Assessment Procedure – Offences – Penalties and Prosecution – Appeals.

SUGGESTED READINGS:

1. Indirect Taxes: V. S. Datey, Taxmann Publishers
2. Essays on Central Sales Tax Act, : P.S. Chandrasekhar, Sai Publications,
3. Service Tax: Taxmann Publications
4. AP Valued Added Tax Ordinance & Rules: Issued by Commissioners Taxes
5. Wealth Tax Act and Central Sales Tax Act: Gaur & Narang, Kalyani Publishers
6. Bare Acts of Indirect Taxes.

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MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 26) Company Law: ND Kapoor, Sultan Chand and Co.
- 27) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 28) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 29) Corporate Law: PPS Gogna, S Chand.
- 30) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

IGeneral 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 – Deduction from GTI u/s 80C to 80U – Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 36) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 37) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 38) Income Tax: B. Lal, Pearson Education.
- 39) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 40) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 41) Income Tax: Johar, McGrawHill Education.
- 42) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35R + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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-

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voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations, OU.

DIRECT TAXES – II

Paper: BCT605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to acquire the knowledge of procedure of income tax assessment of Individual- HUF- Firms and Company.*

UNIT-I: RETURN OF INCOME AND ASSESSMENT PROCEDURE:

Filing of Return of Income – Return of Loss – Types of Assessment – Income escaping assessment – Times Limit for completion of Assessments and Reassessments – Interest and Penalty for default in filing of Return of Income – COLLECTION AND RECOVERY OF TAX: Deduction of Tax at Source – Advance Payment of Tax – Recovery of Tax – Tax Clearance Certificate – Refund of Tax.

UNIT-II: COLLECTION AND ADVANCE TAX:

Deduction of Tax at Source: Salaries - Interest on Securities – Dividends - Other Interest -Casual Incomes - Payment to Contractors - Payment to Non-Residents.

Advance Payment of Tax: Applicability – Computation of Advance Tax u/s 209 – Installments of Advance Tax and Due Dates for Company Assesse and Other Assesses u/s.211 – Interest on deferment of Advance Tax for Corporate Assesses – Credit of Advance Tax (Problems on calculation of Advance Tax applicable to Companies).

UNIT-III: PENALTIES AND PROSECUTION:

Penalty u/s 271(1)(c) – Levy of penalty – Waiving Of penalty – Imposition of Penalty – Time-limit for completion of penalty proceedings – Offences and Prosecutions – Appeals and revisions.

UNIT-IV: INCOME TAX AUTHORITIES:

Various Authorities – Central Board of Direct Taxes-Powers – Director General of Income Tax-Powers – Chief Commissioner of Income Tax-Powers – Assessing Officer: Appointment – Jurisdiction - Powers – Powers relating to Search and Seizure – Settlement Commission.

UNIT-V: WEALTH TAX:

Incidence of Tax – Assets u/s 2(ea) – Location of Assets – Deemed Assets – Exempted Assets – Valuation of Assets – Debt Owned – Computation of Wealth Tax liability – Return of Wealth – Assessment Procedure.

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) 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.

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TAX PLANNING & MANAGEMENT

Paper: BCO/T606

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objective: *to equip with the conceptual and legal knowledge about Tax planning and Management with reference to various Heads of Income relating to an Individual Assessee.*

UNIT-I: INTRODUCTION TO TAX PLANNING:

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

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

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of Interest on Educational Loan – Contribution under Pension Scheme – Medical Expenditure.

House Property: Concessional treatment with respect to one self-occupied house – Availing self-occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no Income or Negligible Income – Choosing the Best option where more than one House is under Self-occupancy.

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

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque.

Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1st April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

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

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

UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:

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

SUGGESTED READINGS:

- 4) Corporate Tax Planning and Management: V.P.Gaur, D.B. Narang & Rajeev Puri, Kalyani.
- 5) Corporate Tax Planning & Business Tax Procedures: Vinod K. Singania & Monica Singhanian, Taxmann.
- 6) Direct Taxes Law & Practice: Vinod K. Singhanian & Kapil Singhanian, Taxmann.

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STRUCTURE OF B.COM (HONOURS) DEGREE COURSE
w.e.f. ACADEMIC YEAR 2015-'16

FIRST YEAR: SEMESTER-I				
Code	Title of the Paper	PPW	Exam	Marks
BCO101	Fundamentals of Financial Accounting	6 Hrs	3 Hrs	50
BCO102	Business Economics	4 Hrs	3 Hrs	50
BCO103	Business Organization	4 Hrs	3 Hrs	50
BCO104	Information Technology	4T+2P Hrs	3 Hrs	35T+15P
BCH105	Principles of Marketing	5 Hrs	3 Hrs	50
SEMESTER-II				
BCO201	Financial Accounting	6 Hrs	3 Hrs	50
BCO202	Managerial Economics	6 Hrs	3 Hrs	50
BCO203	Principles of Management	4 Hrs	3 Hrs	50
BCO204	Basics of Foreign Trade	4 Hrs	3 Hrs	50
BCH105	Relational Database Management Systems	3T+2P Hrs	3 Hrs	35T+15P
SECOND YEAR: SEMESTER-III				
BCO301	Advanced Accounting	6 Hrs	3 Hrs	50
BCO302	Business Statistics-I	6 Hrs	3 Hrs	50
BCO303	Banking Theory & Practice	4 Hrs	3 Hrs	50
BCO304	Entrepreneurial Development	4 Hrs	3 Hrs	50
BCH305	Marketing Management	5Hrs	3 Hrs	50
BCH306	Human Resources Management	5 Hrs	3 Hrs	50
BCH307	Financial Statements Analysis	5 Hrs	3 Hrs	50
SEMESTER-IV				
BCO401	Corporate Accounting	6 Hrs	3 Hrs	50
BCO402	Business Statistics-II	6 Hrs	3 Hrs	50
BCO403	Financial Institutions & Markets	4 Hrs	3 Hrs	50
BCO404	Auditing	4 Hrs	3 Hrs	50
BCH405	Business Mathematics	5 Hrs	3 Hrs	50
BCH406	E Commerce & Digital Marketing	3T+2P Hrs	3 Hrs	35T+15P
BCH407	Management Information System	5 Hrs	3 Hrs	50
THIRD YEAR: SEMESTER-V				
BCO501	Cost Accounting	6 Hrs	3 Hrs	50
BCO502	Business Law	4 Hrs	3 Hrs	50
BCO503	Income Tax-I	6 Hrs	3 Hrs	50
BCO504	Computerised Accounting	2T+2P Hrs	3 Hrs	35T+15P
BCA/H505	Financial Management	5 Hrs	3 Hrs	50
BCF/H506	Financial Services	5 Hrs	3 Hrs	50
BCH507	Research Methodology	5 Hrs	3 Hrs	50
SEMESTER-VI				
BCO601	Managerial Accounting	6 Hrs	3 Hrs	50
BCO602	Company Law	4 Hrs	3 Hrs	50
BCO603	Income Tax-II	6 Hrs	3 Hrs	50
BCO604	Commerce Lab	4 Hrs	3 Hrs	35R+15VV
BCF/H605	Investment Management	5 Hrs	3 Hrs	50
BCF/H606	International Finance	5 Hrs	3 Hrs	50
BCH607	Project Report	5 Hrs	3 Hrs	35R+15VV
	TOTAL	140Hrs	84 Hrs	1400

Notation: T – Theory; P – Practical; R – Report; VV – Viva-Voce Examination.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

49. Business Economics: V.G.Mankar, Himalaya Publishing House
50. Managerial Economics: Vanith Agrawal, Pearson Education
51. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
52. Business Economics : R.K.Lekhi,Kalyani Publishers
53. Business Economics :D.M.Mithani, Himalaya Publishing House
54. Business Economics: P.N.Chopra, Kalyani Publishers
55. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
56. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

55. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
56. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
57. Organization & Management: R.D.Agarwal, Mc Graw Hill.
58. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
59. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
60. Business Organization & Management: R.N.Gupta, S.Chand,
61. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
62. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
63. Business organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3Hrs

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

85. Introduction to Computers: Peter Norton, McGraw Hill.
86. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
87. Computer Fundamental: Anitha Goel, Pearson.
88. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
89. Introduction to Information Technology: ITL ESL, Pearson.
90. Introduction to Information Technology: V. Rajaraman, PHI.
91. Fundamental of Computers: Balaguruswamy, McGraw Hill.
92. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
93. Information Technology and C language: Rajiv Khanna, New Age International.
94. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
95. Informational Technology: P. Mohan, Himalaya Publishing House.
96. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
97. Information Technology: R. Renuka, Vaagdevi Publishers.
98. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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PRINCIPLES OF MARKETING

Paper: BCH105

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

OBJECTIVE: *to gain the basics of marketing management as a functional area and to facilitate them to understand the various decisions under this discipline.*

UNIT-I: INTRODUCTION:

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

UNIT-II: MARKETING ENVIRONMENT:

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

UNIT-III: MARKETING SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING:

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

SUGGESTED READINGS:

19. Principles of Marketing: Philip Kotler, Pearson.
20. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
21. Marketing.Dhruv Grewal: Michael levy, Tata McGraw Hill.
22. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
23. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
24. Marketing Management: CN Sontakki, Kalyani Publication.
25. Marketing Management: Rajan Saxena, Tata McGraw Hill.
26. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
27. Principles of Marketing: Neeru Kapoor, PHI.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
3. Accountancy-I: Tulasian, Tata Mcgraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

79. Managerial Economics: Craig H Peterson and Jain, Pearson education
80. Managerial Economics: Gupta, Tata Mc Graw Hill
81. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
82. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
83. Managerial Economics: H.L. Ahuja, S. Chand and Company
84. Managerial Economics: Mithani, Himalaya Publications
85. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
86. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
87. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
88. Managerial Economics: R.N. Chopra, Kalyani Publishers
89. Managerial Economics: D.N. Dwivedi, Vikas Publishers
90. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
91. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: *to familiarize the students with the basic principles of management.*

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management - Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

49. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
50. Management: Stephen P. Robbins, Person
51. Principles of Management: T Ramasamy, Himalaya Publication
52. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
53. Management theory and Practices: P SubbaRao, Himalaya Publication
54. Essential of management: Harold Kontz, Mc Graw eduction
55. Principles of Management, Chandan JS, Vikas.
56. fundamental of Management, Dr. Pradeep Kumar, S. Chand

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FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

***Objective:** to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

43. International Marketing: Rathore & Jain, Himalaya Publishers.
44. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
45. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
46. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
47. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
48. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
49. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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RELATIONAL DATABASE MANAGEMENT

Paper: BCH205
PPW: 5 (3T + 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

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

UNIT-I: BASIC CONCEPTS:

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

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

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation.

File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries.

Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

12. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
13. Introduction to Database Management System: ISRD Group, McGraw Hill.
14. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
15. Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.
16. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
17. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
18. Database Management System: Nirupma Pathak, Himalaya.
19. Database Management Systems: Pannerselvam, PHI.
20. Relational Database Management System: Srivastava & Srivastava, New Age
21. PHPMySQL Spoken Tutorials by IIT Bombay.
22. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

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ADVANCED ACCOUNTING

Paper: BCO301
50
PPW: 6 Hrs

Max Marks:

Exam Duration: 3 Hrs

Objective: to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

67. Statistics for Management: Levin & Rubin, Pearson,
68. Fundamentals of Statistics: Gupta S.C, Himalaya
69. Statistics: E. Narayanan Nadar, PHI Learning
70. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
71. Business Statistics: K. Alagar, Tata Mc Graw Hill
72. Fundamentals of Statistical: S. P Gupta, Sultan Chand
73. Business Statistics: J. K. Sharma, Vikas Publishers
74. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
75. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
76. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
77. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY & PRACTICES

Paper: BCO303
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

OBJECTIVE: *to acquire the knowledge of the working of the Indian Banking system.*

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Customer - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

68. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
69. Banking Theory & Practices: K.E. Shekar, Vikas Publications
70. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
71. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
72. Banking: N.T. Somashekar, New age international publishers
73. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
74. Modern Commercial Banking: H.R. Machiraju, New age international publishers
75. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
76. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
77. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
78. Modern Banking: D. Muralidharan, PHI.

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ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

51. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
52. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
53. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
54. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
55. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
56. Entrepreneurship: Robert D. Hisrich, McGraw Hill
57. Entrepreneurship: Arya Kumar, Pearson
58. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
59. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
60. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

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MARKETING MANAGEMENT

Paper: BCH305

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3hrs

OBJECTIVE: *to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.*

UNIT-I: PRODUCT MANAGEMENT:

Concept of Product - Classification of Products - Product Portfolio Decisions - Product Line Decisions - New Product – New Product Development Stages – Product Life Cycle Stages and its Strategies – Branding - Packaging & Labeling.

UNIT-II: PRICE MANAGEMENT:

Pricing – Objectives of Pricing – Role of Price in Marketing Mix - Factors Influencing - Price Decisions – Pricing Under Different Competitive Conditions – New Product Pricing - Pricing Methods – Cost Based and Demand Based Strategies.

UNIT-III: PROMOTION MANAGEMENT:

Promotion: Significance, Promotion Mix Elements – Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations - Direct Marketing & its Forms.

UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

Marketing Channels: Nature – Levels - Structure - Participants – Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.

UNIT-V: MARKETING STRATEGY AND PLANNING:

Corporate Strategy - Planning – Vision – Mission – Objectives - Business Strategic Planning - SWOT Analysis - Goal Formulation - Strategy Formulation - Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari,
3. Marketing Planning and Strategy: Jain,
4. Marketing Management: Gandhi IC,
5. Basic Marketing: Me Carthy EJ & Others,
6. Marketing Channels: Rosenbloom,
7. The Essence of Marketing: Majare,
8. New Marketing Strategies: Ian Chasten,
9. Marketing Management: Rajan Saxena,

HUMAN RESOURCE MANAGEMENT

Paper: BCH306
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to familiariz with the basics of Human Resource Management.*

UNIT- I: INTRODUCTION:

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory.
HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India – Call centers and BPOs.

UNIT-II: HR PLANNING:

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning.

UNIT-III: PROCUREMENT OF HUMAN RESOURCES:

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

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

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

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL:

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

SUGGESTED READING:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
10. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

FINANCIAL STATEMENT ANALYSIS

Paper: BCA/H505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of techniques of financial statements' analysis.

UNIT-I: INTRODUCTION:

Financial Statements: Meaning – Elements: Assets, Liabilities, Equity, Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations.

UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.

UNIT-III: RATIO ANALYSIS:

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios (Problems on calculation of ratios only).

UNIT-IV: FUNDS FLOW ANALYSIS:

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

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

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

SUGGESTED READINGS:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition - Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution - Simple Numerical.

Normal Distribution: Utility - Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

67. Statistics for Management: Levin & Rubin, Pearson,
68. Fundamentals of Statistics: Gupta S.C, Himalaya
69. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
70. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
71. Business Statistics: K. Alagar, Tata Mc Graw Hill
72. Fundamentals of Statistical: S. P Gupta , Sultan Chand
73. Business Statistics: J. K. Sharma, Vikas Publishers
74. Business Statistics: Vora, Tata Mc Graw Hill
75. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
76. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
77. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

49. Financial Markets and Services: Gordon and Natarajan, Himalaya.
50. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
51. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
52. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
53. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
54. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
55. Indian Financial Systems: Pathak, Pearson Education.
56. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

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AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

31. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
32. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
33. Auditing: Aruna Jha, Taxmann Publications.
34. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
35. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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BUSINESS MATHEMATICS

Paper: BCH405

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

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

UNIT-I: MATHEMATICS OF FINANCE, FUNCTIONS, LIMITS AND CONTINUITY:

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates) – Depreciation - Nominal and Effective Rate of Discount – Present Value and Future Value – Annuities – Perpetuity - Capital Expenditure - Bonds and Leasing – Amortization of Loan.

Functions: Concept – Types.

Limits: Concept – Properties – Evaluation.

Continuity: Concept - Applications of Continuity in Business and Economics.

UNIT-II: THEORY OF SETS AND INDICES:

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory.

Indices: Laws of Indices and Simple Problems.

UNIT-III: QUADRATIC EQUATIONS AND PROGRESSIONS:

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Applications).

Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Applications).

UNIT-IV: CALCULUS:

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function.

Maxima and Minima: Meaning and Application Problems.

Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems).

UNIT-V: MATRICES AND DETERMINANTS:

Matrices: Introduction – Types of Matrices – Matrix Algebra - Addition, Subtraction, Multiplication - Transpose of a Matrix – Properties of a Transpose - Inverse of a Matrix - Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Cramer's Rule And Matrix Inverse Method - Including Application Problems .

SUGGESTED READINGS:

1. Business Mathematics: P.N.Arora, Allied Publishers
2. Business Mathematics: Quazi Zmiruddin, Vikas Publishers
3. Business Mathematics: Garg, Galgotia Publishers
4. Business Mathematics: Ak Singh, Himalaya
5. Business Mathematics: Amarnath Dixith & Others, Himalaya
6. Business Mathematics: M.Wilson, Himalaya.

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E-COMMERCE & DIGITAL MARKETING

Paper: BCH406

Max Marks: 50 (35T+15P)

PPW: 5 (3T+2P) Hrs

Exam Duration: 3hrs

OBJECTIVE: *to acquire conceptual and application knowledge of ecommerce and digital marketing.*

UNIT-I: INTRODUCTION:

E-Commerce: Introduction - 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 E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Virtual Reality & Consumer Experience.

UNIT-II: FRAMEWORK OF E-COMMERCE:

Introduction - 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 (EDI):

Introduction – Standards – Types - Applications in Business - Legal-Security and Privacy Issues - Software Implementation - EDI and E-Commerce .

UNIT-V: DIGITAL MARKETING:

New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies: Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership.

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, An Indian Perspective: Joseph, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker: Mcgraw Hill
4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
5. Electronic Commerce: A Managers' Guide: Ravi Kalakota, Andrew B Whinston
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
7. E-Commerce and Mobile Commerce Technologies: Pandey, Saurabh Shukla, S.Chand
8. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
9. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
10. E-Commerce, Strategy, Technologies & Applications: David Whiteley, Tata Mcgraw Hill
11. Digital Commerce & Its Applications (Student's Handbook): K Goyal, Kalyani Publication
12. Digital Marketing: Eric Greenberg & Alexander Kates,, Mc Graw Hill.

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MANAGEMENT INFORMATION SYSTEM

Paper: BCH407

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3hrs

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

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

55)Company Law: Kapoor, Sultan Chand and Co.

56)A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya

57)Business Laws: KC Garg & RC Chawla , Kalyani Publishers.

58)Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education

59)Business Law: Tejpal Sheth, Pearson.

60)Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

61)Business Law: Mathur, McGraw Hill Education.

62)Business Law including company Law: SS Gulshan & GK Kapoor, New Age

63)Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 37) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 38) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 39) Income Tax: B.B. Lal, Pearson Education.
- 40) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 41) Income Tax: Johar, McGrawHill Education.
- 42) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2P)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

m. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

n. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

43. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
44. Aakash Business Tools: Spoken Tutorial project IIT Bombay
45. Mastering Tally: Dinesh Maidasani, Firewal Media
46. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
47. Computerised Accounting and Business systems: Kalyani publications
48. Manuals of Respective Accounting packages
49. Tally ERP 9: J.S. Arora, Kalyani publications.

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FINANCIAL MANAGEMENT

Paper: BCA/H505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

Objective: to familiarize with the basics in financial management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D.Chandra Bose, PHI.

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FINANCIAL SERVICES

Paper: BCF/H506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Financial Services; Meaning, Functions, Classification, Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario (Theory only).

UNIT-II: MERCHANT BANKING:

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities required of Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Merchant Bankers Commission – Progress of Merchant Banking in India – Problems and Scope of Merchant Banking in India (Theory only).

UNIT-III: VENTURE CAPITAL:

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital (Theory only).

UNIT-IV: HIRE PURCHASE AND LEASING:

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business.

Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects (Theory).

UNIT-V: DISCOUNTING, FACTORING AND FORFEITING:

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to Control Misuse of Bill Discounting.

Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting (Theory).

SUGGESTED READINGS:

11. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Kalyani.
12. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
13. Financial Services: Dr. C Satyadevi, S. Chand & Company Pvt. Ltd.
14. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
15. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
16. Financial Services: M.Y. Khan, Tata Mc-Graw Hill.
17. Financial Services: T. Siddaiah, Pearson Education.

RESEARCH METHODOLOGY

Paper: BCH507
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

OBJECTIVE: *is to introduce the basics of conducting research in social sciences.*

UNIT-I: INTRODUCTION:

Research: Objectives - Relevance - Classification - Process and Steps involved.

Problem: Identification - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN:

Introduction - Classification - Types - Factors – Problem Selection - Steps - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING AND HYPOTHESIS TESTING:

Introduction - Measurement Levels/Scales - Scaling Techniques.

Hypothesis: Meaning - Types – Characteristics.

Hypothesis Testing: Procedure - Steps.

UNIT-IV: PARAMETRIC AND NON PARAMETRIC TESTS:

Introduction - T- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).

UNIT-V: RESEARCH REPORT AND PRESENTATION & COMPUTER APPLICATION IN RESEARCH:

Report Drafting: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation - Capabilities of Computer in the Field of Research.

SUGGESTED READINGS:

- 1) Research Methodology: Pritiranjana Majhi, 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 Arvind Shende, S Chand Publications
- 6) Research Methodology: Ranjit Kumar, Pearson Publication
- 7) Reading in Research Methodology in Commerce & Business Management: Achalapathi KV
- 8) Research Methodology: SashiK Gupta, Praneeth Rangi, Kalyani Publishers.

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MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 31) Company Law: ND Kapoor, Sultan Chand and Co.
- 32) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 33) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 34) Corporate Law: PPS Gogna, S Chand.
- 35) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

IGeneral 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 – Deduction from GTI u/s 80C to 80U – Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 43) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 44) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 45) Income Tax: B. Lal, Pearson Education.
- 46) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 47) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 48) Income Tax: Johar, McGrawHill Education.
- 49) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35R + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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, OU.

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INVESTMENT MANAGEMENT

Paper: BCF/H605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with concepts of risk and return relating to investment.

UNIT-I: INTRODUCTION:

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

UNIT-II: RISK AND RETURN:

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

UNIT-III: MARKET INDICES:

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

UNIT-IV: TIME VALUE OF MONEY:

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

UNIT-V: VALUATION OF SECURITIES:

Concepts of Value – Valuation of Equity Shares: One Period Valuation Model, Two Period Valuation Model, n-Period Valuation Model, Dividend Valuation Model – Valuation of Preference Share: Valuation of Perpetual Preference Shares, Valuation of Redeemable Preference Shares - Valuation of Debentures and Other Fixed Income Securities: Valuation of Debentures with a Maturity Period, with Semi-annual Interest, Yield to Maturity, Valuation of Perpetual Debentures (Simple Problems).

SUGGESTED READINGS:

10. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
11. Security Analysis and Portfolio Management (Investment Management): Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
12. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
13. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
14. Security Analysis and Portfolio Management: Kevin, PHI.
15. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
16. Investment Management, Prashata Athma: Kalyani Publications.
17. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
18. Investment Management: Masheswari, PHI.

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INTERNATIONAL FINANCE

Paper: BCF/H606
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with Concepts in International Finance and Exchange Rate Mechanism.

UNIT-I: INTRODUCTION:

International Finance: Meaning, Nature, Scope, Importance, Features, Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrate in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-III: EXCHANGE RATE MECHANISM:

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).

UNIT-IV: INTERNATIONAL FLOW OF FUNDS:

Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

UNIT-V: INTERNATIONAL MONETARY SYSTEM:

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

SUGGESTED READINGS:

10. Fundamentals of International Financial Management: S. Kevin, PHI
11. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
12. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
13. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
14. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
15. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,
16. International Financial Management: P.G. Apte, McGraw-Hill Education.
17. International Financial Management: P.K. Jain, Mac-Million.
18. Fundamentals of International Financial Management: S. Kevin, PHI.

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PROJECT REPORT AND VIVA VOCE

Paper: BCH607
PPW: 5 Hrs

Marks: 35R+15VV
Exam Duration:

Objectives: *to provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.*

GUIDELINES FOR PROJECT WORK

- 1) Title project work is a part of the prescribed curriculum to B. Com (Hons) students.
- 2) Project work is allotted to a group of 3 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, Osmania University, from the panel submitted by the Board of Studies in Commerce, OU. 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, OU.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 9) Topic selected by the team of the students must be approved by the Head, Dept. of Commerce.
- 10) 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

1) Project report should be presented in the following sequence:

i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

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

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

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

Chapter-IV: 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 apeendices.

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 center of the bottom of the page.

3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.

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

5) **bibliography and referencing: Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
- **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

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FUNDAMENTALS OF FINANCIAL ACCOUNTING

Paper: BCO101
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: *to acquire the conceptual knowledge of accounting process and preparation of final accounts.*

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning and Definition, Functions, Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions.

UNIT-II: ACCOUNTING PROCESS:

Branches of Accounting – Accounting Systems - Types of Accounts – Accounting Cycle: Journal, Ledger and Trial Balance.

Contemporary Issues in Accounting: Human Resource Accounting – Social Responsibility Accounting – Environment Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-III: SUBSIDIARY BOOKS:

Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper.

UNIT-IV: BANK RECONCILIATION STATEMENT:

Need – Reasons for differences between cash book and pass book balances – Problems on favourable and over draft balances – Ascertainment of correct cash book balance.

UNIT-V: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Revenue and Capital: Receipts and Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit.

Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sulthan 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.Maheshwari, Vikas.

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BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to acquire the knowledge of application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: MARKET - DEMAND ANALYSIS:

Meaning – Function - Types of Demand - Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand.

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Diseconomies of Scale.

UNIT-V: COST FUNCTION ANALYSIS:

Theory of Costs - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches - Break Even Analysis.

SUGGESTED READINGS:

57. Business Economics: V.G.Mankar, Himalaya Publishing House
58. Managerial Economics: Vanith Agrawal, Pearson Education
59. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
60. Business Economics : R.K.Lekhi,Kalyani Publishers
61. Business Economics :D.M.Mithani, Himalaya Publishing House
62. Business Economics: P.N.Chopra, Kalyani Publishers
63. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
64. Managerial Economics: Varshney and Maheswar

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BUSINESS ORGANISATION

Paper: BCO103
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to understand the fundamental concepts of business and forms of organization.

UNIT-I: FUNDAMENTAL CONCEPT:

Concepts of Business, Trade , Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification –Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: CONCEPT & NATURE OF ENTREPRENEUR:

Entrepreneur Meaning – Characteristics of Entrepreneur –Types of Entrepreneur - Qualities of Entrepreneur.

UNIT-III: FORMS OF ORGANISATION:

Sole Proprietorship: Meaning – Features – Advantages – Limitations.

Partnership: Meaning – Characteristics - Kinds of Partner - Registration of Partnership - Partnership Deed - Rights & Obligations of Partner.

Joint Hindu Family Business: Characteristics - Advantages - Limitations.

UNIT-IV: JOINT STOCK COMPANY & PROMOTION:

Joint Stock Company: Meaning – Characteristics - Advantages - Kinds of Companies - Difference between Private & Public Companies.

Promotion of Joint Stock Company: Organization Promotion of a Company - Promotion Stages - Promoter - Characteristics – Registration - Capital Subscribers - Commencement of Business - Preparation of Registration - Capital Subscription - Commencement of Business.

UNIT-V: JOINT STOCK COMPANY IMPORTANT DOCUMENTS:

Memorandum of Association & its Signification Clauses - Articles of Association & its Contents – Prospects & its Contents - Statement In Lieu Of Prospects - Organization Meaning - Principle of Internal Organization - Types Of Organization - Department Organization - Functional Organization - Stable Organization - Committee Organization - Distinct Between Line and Staff Organization.

SUGGESTED READINGS:

64. Business Organization & Management: Sharma Shashi K.Gupta, Kalyani publisher
65. Business Organization: Sharma Shashi k.Gupta, Kalyani publisher.
66. Organization & Management: R.D.Agarwal, Mc Graw Hill.
67. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
68. Business Organization & Management: C.R. Basu, Tata Mc Graw Hill
69. Business Organization & Management: R.N.Gupta, S.Chand,
70. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishers,
71. Business organization & Management: Uma Shekaram, Tata Mc Graw Hill
72. Business organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.

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INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2L)

Max. Marks: 35T + 15P
Time: 3 Hrs.

Objective: *to acquire basic knowledge in Information Technology and its applications in the areas of business.*

Unit-I: INTRODUCTION TO INFORMATION TECHNOLOGY:

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

Looking inside the machine: 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:

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

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

Unit-III: WORD PROCESSING:

Application of word processing software - Menus & Tool Bars - Opening 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: WORK SHEET/SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyse 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: PRESENTATION:

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – 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 Presentation or 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:

99. Introduction to Computers: Peter Norton, McGraw Hill.
100. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
101. Computer Fundamental: Anitha Goel, Pearson.
102. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya

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103. Introduction to Information Technology: ITL ESL, Pearson.
104. Introduction to Information Technology: V. Rajaraman, PHI.
105. Fundamental of Computers: Balaguruswamy, McGraw Hill.
106. PC Software Under Windows: Puneet Kumar, Kalyani Publishers.
107. Information Technology and C language: Rajiv Khanna, New Age International.
108. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
109. Informational Technology: P. Mohan, Himalaya Publishing House.
110. A text book of Information Technology: Rachhpal Singh, Kalyani Publishers.
111. Information Technology: R. Renuka, Vaagdevi Publishers.
112. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

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FINANCIAL ACCOUNTING

Paper: BCO201
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation – Problems on Straight Line Method and Diminishing Balance Method.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS (Single Entry System):

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non-Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
3. Accountancy-I: Tulasian, Tata Mcgraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

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.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation.

UNIT-V: WELFARE ECONOMICS:

Introduction – General equilibrium of production and exchange – Utility possibility frontier – Social welfare function

SUGGESTED READINGS:

92. Managerial Economics: Craig H Peterson and Jain, Pearson education
93. Managerial Economics: Gupta, Tata Mc Graw Hill
94. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
95. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
96. Managerial Economics: H.L. Ahuja, S. Chand and Company
97. Managerial Economics: Mithani, Himalaya Publications
98. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
99. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
100. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
101. Managerial Economics: R.N. Chopra, Kalyani Publishers
102. Managerial Economics: D.N. Dwivedi, Vikas Publishers
103. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
104. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

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PRINCIPLES OF MANAGEMENT

Paper: BCO203

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: *to familiarize the students with the basic principles of management.*

UNIT-I: INTRODUCTION OF MANAGEMENT:

Introduction - Meaning of Management - Feature (or) Characteristics of Management- Importance of Management - Functions of Management - Administration & Management - Definition of Manager - Function of Manager - Role of Manager.

UNIT-II: MANAGEMENT THEORY:

Introduction of Management Theory - Classification of Management Theory - Classical Theory and Modern Management Theory - Frederick Winslow Taylor, Scientific Management - Principles of Scientific management - Elements or Feature of Scientific Management – Peter F. Ducker, Max Weber - George Elton Mayo - Henry Fayal - Principle of Management - Functions of Management.

UNIT-III: PLANNING:

Definition of Planning - Characteristic of Planning - Objectives of Planning - Importance of Planning - Advantages of Planning - Steps of Planning Process - Essentials of Good Planning - Limitation of Planning - Methods of Planning (Policy, Procedures, Methods, Rule).

UNIT-IV: COMMUNICATION, MOTIVATION, LEADERSHIP:

Definition of Communication - Features of Communication - Type of Communication - Communication Process - Barriers of Communication - Gateways' to effectiveness Communication - Introduction of Motivation - Classification of Motivation – Theories - Motivational Techniques - Definition of Leadership - Qualities of Leadership - Types of Leadership - Leadership theories.

UNIT-V: CENTRALIZATION, DECENTRALIZATION & DELEGATION OF AUTHORITY:

Introduction of Centralization - Characteristics of Centralization - Introduction of De-Centralization – Advantages of Centralization & De-Centralization - Definition of Authority - Characteristics of Authority - Sources of Authority
Definition of Delegations - Delegations of Authority - Importance of Delegations of Authority - Advantages of Delegations & Authority - Problems of Delegations of Authority.

SUGGESTED READINGS:

57. Principles and Practice of Management: R.S.Gupta, B.D.Sharma, W.S. Bhalla, Kaylani
58. Management: Stephen P. Robbins, Person
59. Principles of Management: T Ramasamy, Himalaya Publication
60. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
61. Management theory and Practices: P SubbaRao, Himalaya Publication
62. Essential of management: Harold Kontz, Mc Graw eduction
63. Principles of Management, Chandan JS, Vikas.
64. fundamental of Management, Dr. Pradeep Kumar, S. Chand

FOREIGN TRADE

Paper: BCO204
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

***Objective:** to gain the knowledge of Indian and foreign trade policies and international institutions.*

UNIT-I: FOREIGN TRADE:

Meaning and Definition - Types of Foreign Trade - Instruments of Foreign Trade.

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

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

UNIT-III: OBJECTIVE S OF INDIA’S TRADE POLICY:

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

UNIT-IV: ROLE OF FOREIGN TRADE IN ECONOMIC:

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

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

SUGGESTED READINGS:

50. International Marketing: Rathore & Jain, Himalaya Publishers.
51. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
52. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
53. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
54. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
55. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
56. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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ADVANCED ACCOUNTING

aper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.

UNIT-I: ISSUE OF SHARES, DEBENTURES & UNDERWRITING:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption.

UNIT-II: COMPANY FINAL ACCOUNTS:

Preparation of Final Accounts as per revised Schedule VI only.

UNIT-III: BONUS SHARES & PROFIT PRIOR TO INCORPORATION:

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares.
Profits Prior to Incorporation: Accounting treatment.

UNIT-IV: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need – Methods: Net Assets, Yield and Fair Value Methods.

UNIT-V: COMPANY LIQUIDATION:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sulthan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata Mcgraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.

BUSINESS STATISTICS-I

Paper: BCO302
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3hrs

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.

Diagrammatic and Graphic Presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Qualities and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: DISPERSION:

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Measures of Dispersion - Range - Quartile Deviation - Mean Deviation and Coefficients - Standards Deviation - Coefficient of Variation.

UNIT-IV: SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis.

UNIT-V: CORRELATION:

Types of Correlation - Correlation and Causation - Methods of Studying Correlation - Scatter Diagram Method - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method and Concurrent Deviation Method.

SUGGESTED READINGS:

78. Statistics for Management: Levin & Rubin, Pearson,
79. Fundamentals of Statistics: Gupta S.C, Himalaya
80. Statistics: E. Narayanan Nadar, PHI Learning
81. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
82. Business Statistics: K. Alagar, Tata Mc Graw Hill
83. Fundamentals of Statistical: S. P Gupta, Sultan Chand
84. Business Statistics: J. K. Sharma, Vikas Publishers
85. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
86. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
87. Statistics - Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
88. Business Statistics: S. K. Chakravarty, New Age International Publishers.

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BANKING THEORY PRACTICES

Paper: BCO303

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

OBJECTIVE: *to acquire the knowledge of the working of the Indian Banking system.*

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Kinds Of Banks - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India - Emerging Trends In Commercial Banking In India.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objects – Functions – Working - Performance Appraisal.

UNIT-III: CORPORATIVE BANKS:

District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development.

UNIT-IV: BANKERS AND CUSTOMER RELATIONSHIP:

Definition of Bankers and Customer - Relationship Between Banker and Custome - General and Special Features of Relationship - Openings of Accounts - Special Types of Customers Like Minors, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENT:

Descriptions and their Special Features - Duties and Responsibilities of Paying Banker and Collecting - Circumstances under which a Banker can Refuse Payment of Cheques - Consequences of Wrong Full 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 and Legal Mortgage and Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

79. Banking Theory & Practices: Dr.P.K.Srivatsava, Himalaya Publishers
80. Banking Theory & Practices: K.E. Shekar, Vikas Publications
81. Banking Theory, Law & Practices: R.R PAUL, Kalyani Publishers
82. Money Banking and Financial Markets: Averbach, Rabort.D, MacMillan. Landon
83. Banking: N.T. Somashekar, New age international publishers
84. Fundamentals of International Banking: Rup Narayan Bose, Trinity publishers
85. Modern Commercial Banking: H.R. Machiraju, New age international publishers
86. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill
87. Merchant Banking & Financial Services: S.Guruswamy, Tata Mc Graw Hill
88. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
89. Modern Banking: D. Muralidharan, PHI.

ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BCO304
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Importance of Entrepreneur - Women Entrepreneurs in India – Opportunities & Challenges.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India Environment Scanning – Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & innovation – Innovative process – Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Concept of projects and classification - Project Identification - Project Formulation – Project Design - Project Planning and Appraisal - Social Cost – Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Govt. Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism - Business Standards and Values - Concept of Corporate Social Responsibility.

SUGGESTED READINGS:

61. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
62. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
63. Entrepreneurship Development: Dr. S.S.Khanka, S.Chand.
64. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
65. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
66. Entrepreneurship: Robert D. Hisrich, McGraw Hill
67. Entrepreneurship: Arya Kumar, Pearson
68. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
69. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
70. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

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PROGRAMMING WITH C

Paper: BCC304
PPW: 4 (2T+2L)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: to gain the skills of Structured (Procedural/Functional) Programming using C Language.

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:

13. Programming in ANSCI C: Balaguruswamy, McGraw Hill.
14. Programming in C: Ashok Kamthane, Pearson.
15. C How to Program: P.J. Deitel & H.M. Deitel, Pearson & PHI.
16. Programming in C: K.S. Kahlon, Kalyani Publishers.
17. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
18. C: Learning and Building Business and System Applications: Susant Rout, PHI.
19. Mastering C: K.R. Venugopal, McGraw Hill.
20. Programming in C: J.B. Dixit, Firewal Media.
21. The C Programming Language: B.W.Kernighan & D.M.Ritehie, PHI.
22. C: The Complete Reference: H.Schildt, McGraw Hill.
23. Let Us C: Y.Kanetkar, BPB.
24. C++ Spoken Tutorials by IIT Bombay.

CORPORATE ACCOUNTING

Paper: BCC401
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: AMALGAMATION AND INTERNAL RECONSTRUCTION (AS-14):

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

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction.

UNIT-II: 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.

UNIT-III: LIFE INSURANCE COMPANIES:

Introduction – Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus.

UNIT-IV: GENERAL INSURANCE COMPANIES:

Preparation of final accounts with special reference to Fire and Marine Insurance.

UNIT-V: INSURANCE CLAIMS:

Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss.

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
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

BUSINESS STATISTICS-II

Paper: BCO402

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

Linear and Non Linear 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:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, 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:

Components of a Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

Terminology (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 Approach) - Theorems of Probability (Addition – Multiplication - Marginal and Baye's Theorem).

UNIT-V: THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical.

Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

78. Statistics for Management: Levin & Rubin, Pearson,
79. Fundamentals of Statistics: Gupta S.C, Himalaya
80. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
81. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
82. Business Statistics: K. Alagar, Tata Mc Graw Hill
83. Fundamentals of Statistical: S. P Gupta , Sultan Chand
84. Business Statistics: J. K. Sharma, Vikas Publishers
85. Business Statistics: Vora, Tata Mc Graw Hill
86. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
87. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
88. Business Statistics: S. K. Chakravarty, New Age International Publishers

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FINANCIAL INSTITUTIONS AND MARKETS

Paper: BCO403
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION:

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

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

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

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

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

UNIT-IV: FINANCIAL MARKETS: MONEY MARKET:

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

UNIT-V: FINANCIAL MARKETS: CAPITAL MARKET:

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

SUGGESTED READINGS:

57. Financial Markets and Services: Gordon and Natarajan, Himalaya.
58. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
59. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
60. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
61. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
62. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
63. Indian Financial Systems: Pathak, Pearson Education.
64. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

AUDITING

Paper: BCO404
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the meaning and elements of auditing and gain the knowledge of execution of audit.*

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

36. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
37. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
38. Auditing: Aruna Jha, Taxmann Publications.
39. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
40. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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COST ACCOUNTING

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

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 – Issue of Materials to Production – Pricing methods: FIFO, LIFO with Base Stock and 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 – Machine hour rate.

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: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
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

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BUSINESS LAW

Paper: BCO502

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objectives: *to make the students acquire the basic conceptual knowledge of different laws relating to Business.*

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: CONTACT 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 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: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 64) Company Law: Kapoor, Sultan Chand and Co.
- 65) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 66) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 67) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 68) Business Law: Tejpal Sheth, Pearson.
- 69) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 70) Business Law: Mathur, McGraw Hill Education.
- 71) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 72) Business Law: Peddina Mohan Rao, PHI.

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INCOME TAX – I

Paper: BCO503
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income – Income Tax general rule and Exemptions to the Rule – 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 incomes from House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – 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 thereof – 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 thereof – procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

- 43) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 44) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 45) Income Tax: B.B. Lal, Pearson Education.
- 46) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 47) Income Tax: Johar, McGrawHill Education.
- 48) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

COMPUTERISED ACCOUNTING

Paper: BCO504
PPW: 4 (2T & 2L)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.*

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING:

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages.

o. Creation : Company – Groups – Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting.

p. Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books.

Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts: Non profit organisations - Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of: Stores Ledgers – Job costing - Common size statements - Funds Flow Statements - Cash Flow Statements.

Ratio Analysis.

UNIT-V: TAX ACCOUNTING:

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

REFERENCE BOOKS:

50. Computerised Accounting: A.Murali Krishna, Vaagdevi publications
51. Aakash Business Tools: Spoken Tutorial project IIT Bombay
52. Mastering Tally: Dinesh Maidasani, Firewal Media
53. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications
54. Computerised Accounting and Business systems: Kalyani publications
55. Manuals of Respective Accounting packages
56. Tally ERP 9: J.S. Arora, Kalyani publications.

MANAGERIAL ACCOUNTING

Paper: BCO601
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of managerial accounting decision making techniques, preparation of budgets and estimation of working capital.

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.

UNIT-III: ALTERNATIVE CHOICES OF DECISION MAKING:

Decision making - Make or Buy decision – Add or Drop products – Sell or Process further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Meaning – Objectives – Advantages and Limitations – Essentials of Budgets and Budgetary Control – Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL:

Meaning - Concept – Classification – Importance – Objectives – Methods of Forecast/Estimate of Working Capital Requirements.

SUGGESTED READINGS:

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

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COMPANY LAW

Paper: BCO602
PPW: 4 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to understand the legal provisions applicable for establishment- management and winding up of companies in India.*

UNIT-I: FORMATION AND INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT:

Director Qualification - Disqualifications - Position - Appointment - Removal – Duties and Liabilities of Directorates – Loans to directors – Remuneration of Directors – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT-III: COMPANY SECRETARY:

Definition of Company Secretary – Appointment of whole time Company Secretary – Duties of Company Secretary – Liabilities of Company Secretary – Company Secretary in practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 36) Company Law: ND Kapoor, Sultan Chand and Co.
- 37) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 38) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 39) Corporate Law: PPS Gogna, S Chand.
- 40) Company Law: Bagrial AK: Vikas Publishing House.

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INCOME TAX – II

Paper: BCO603
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

IGeneral 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 – Deduction from GTI u/s 80C to 80U – Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – 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 mistake – Notice on demand.

SUGGESTED READINGS:

- 50) Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
- 51) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 52) Income Tax: B. Lal, Pearson Education.
- 53) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 54) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 55) Income Tax: Johar, McGrawHill Education.
- 56) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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COMMERCE LAB

Paper: BCO604

PPW: 4

Max. Marks: 35PF + 15VV

Exam Duration:

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

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

UNIT-III: BUSINESS LEGAL DOCUMENTS:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

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-

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voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations, OU.

FINANCIAL MANAGEMENT

Paper: BCO/F/505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

Objective: to understand the basics in financial management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

21. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
22. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
23. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
24. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
25. Financial Management: Prasanna Chandra , McGraw Hill
26. Financial Management: Rustagi, Taxman Publications.
27. Fundamentals of Financial Management: Sharan, Pearson.
28. Financial Management: Tulsian, S. Chand.

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29. Financial Management: Satish B Mathur, Trinity Press.
30. Fundamentals of Financial Management: D.Chandra Bose, PHI.

PRINCIPLES OF MARKETING

Paper: BCO/E506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

Objective: to expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline.

UNIT-I: INTRODUCTION:

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

UNIT-II: MARKETING ENVIRONMENT:

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

UNIT-III: MARKETING SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING:

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

SUGGESTED READINGS:

28. Principles of Marketing: Philip Kotler, Pearson.
29. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
30. Marketing.Dhruv Grewal: Michael levy, Tata McGraw Hill.
31. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
32. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
33. Marketing Management: CN Sontakki, Kalyani Publication.
34. Marketing Management: Rajan Saxena, Tata McGraw Hill.

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35. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan

36. Principles of Marketing: Neeru Kapoor, PHI.

HUMAN RESOURCE MANAGEMENT

Paper: BCO605

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3Hrs

Objective: *to gain knowledge of the basics of Human Resource Management.*

UNIT- I: INTRODUCTION:

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

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

UNIT-II: HR PLANNING:

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning.

UNIT-III: PROCUREMENT OF HUMAN RESOURCES:

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

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

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

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL:

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

SUGGESTED READING:

11. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.

12. Human resource Management: Text & Cases: K.Aswhappa, MC Grawhill Foundation

13. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.

14. Personal Management: C. B. Mamoria, Himalaya Publishing House.

15. Human resource Management: S.S.Khanka, S. Chand

16. Human resource Management: Seema Sanghil, Vikas Publications

17. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson

18. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.

19. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.

20. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

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TAX PLANNING & MANAGEMENT

Paper: BCO/T606

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3Hrs

Objective: *to equip with the conceptual and legal knowledge about Tax planning and Management with reference to various Heads of Income relating to an Individual Assessee.*

UNIT-I: INTRODUCTION TO TAX PLANNING:

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

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

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of Interest on Educational Loan – Contribution under Pension Scheme – Medical Expenditure.

House Property: Concessional treatment with respect to one self-occupied house – Availing self-occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no Income or Negligible Income – Choosing the Best option where more than one House is under Self-occupancy.

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

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque.

Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1st April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

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

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

UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:

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

SUGGESTED READINGS:

7) Corporate Tax Planning and Management: V.P.Gaur, D.B. Narang & Rajeev Puri, Kalyani.

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- 8) Corporate Tax Planning & Business Tax Procedures: Vinod K. Singania & Monica Singhanian, Taxmann.
- 9) Direct Taxes Law & Practice: Vinod K. Singhanian & Kapil Singhanian, Taxmann.

FINANCIAL STATEMENT ANALYSIS

Paper: BCA/H505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of techniques of financial statements' analysis.

UNIT-I: INTRODUCTION:

Financial Statements: Meaning – Elements: Assets, Liabilities, Equity, Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations.

UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.

UNIT-III: RATIO ANALYSIS:

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios (Problems on calculation of ratios only).

UNIT-IV: FUNDS FLOW ANALYSIS:

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

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

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

SUGGESTED READINGS:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers

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IND ACCOUNTING STANDARDS

Paper: BCA506
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire the knowledge of AS-1 to 32.

UNIT-I: INTRODUCTON:

Accounting Standards: Meaning - Need – Importance - Compliance with Accounting Standards – Scope.

Accounting Standards Board of India: Objectives – Procedure for Issue Accounting Standards – IAS and IFRS.

UNIT-II: AS 1 to AS 9:

AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-6: Depreciation Accounting – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition.

UNIT-III: AS-10 to AS-17:

AS-10: Accounting for Fixed Assets – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-15: Accounting for Employee Benefits - AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting.

UNIT-IV: AS-18 to AS-24:

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-21: Consolidated Financial Statements - AS-22: Accounting for Taxes on Income – AS-23: Accounting for Investments in Associates in Consolidated Financial Statements – AS-24: Discontinuing Operations.

UNIT-V: AS-25 to AS-32:

AS-25: Interim Financial Reporting – AS-26: Accounting for Intangibles – AS-27: Financial Reporting of Interests in Joint Ventures – AS-28: Impairment of Assets - AS-29: Provisions, Contingent Liabilities & Contingent Assets – AS-30: Financial Instruments – Recognition and Measurement – AS-31: Financial Instruments – Presentation – AS-32: Financial Instruments – Disclosures.

****Focus should be on Introduction, Scope, Definition, Terminology, Applicability, Exceptions and Disclosure Practices of Standards.***

SUGGESTED READINGS:

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

ADVANCED MANAGERIAL ACCOUNTING

Paper: BCA605
50
PPW: 5 Hrs

Max Marks:

Exam Duration: 3 Hrs

Objective: to acquire the advanced managerial accounting decision-making techniques and reporting methods.

UNIT-I: 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 (Problems on Material and Labour variance only).

UNIT-II: CAPITAL BUDGETING:

Meaning – Nature – Need and Importance – Methods of Capital Budgeting - Traditional Methods: Payback Period, Accounting Rate of Return - Discounted Cash Flow Methods: Net Present Value Method, Internal Rate of Return and Profitability Index Method.

UNIT-III: RESPONSIBILITY ACCOUNTING:

Definition – Scope – Responsibility Centers – Expenses Center – Revenue Center – Profit Center – Investment Center – Advantages of Responsibility Accounting – Cost Centers Vs. Responsibility Centers (Theory only).

UNIT IV: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:

Need – Causes of differences – Procedure for Reconciliation Cost and Financial Accounts.

UNIT V: MIS AND REPORTING:

Management Information System (MIS): Introduction – Elements of MIS – Types of MIS – Installing of MIS.

Reporting: Meaning and definition – Objectives – Methods of Reporting – Requirements of Good Report – Kinds of Reports.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Accounting Theory & Management Accounting: Jain S.P & Narang K.L, Kalyani
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH.

ADVANCED CORPORATE ACCOUNTING

Paper: BCA606
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3 Hrs

Objective: to gain the knowledge of AS-19 &21 and format accounts.

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

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

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

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

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES (Inflation Accounting):

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

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

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

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

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

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

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Accounting: M.A.Arulanandam, K.S.Raman, Himalaya
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Advanced Accounting (Vol. II): Chandra Bose, PHI
7. Advanced Corporate Accounting: S Goud et al, Himalaya Publishers

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E-COMMERCE

Paper: BCC/E505

Max Marks: 50

PPW: 5 (3T+2L) Hrs

Exam Duration: 3hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: FRAMEWORK OF E-COMMERCE:

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

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

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

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

SUGGESTED READINGS:

23. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
24. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, Phi
25. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McgrawHill
26. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
27. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
28. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
29. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
30. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
31. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
32. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
33. Digital Commerce and Its Applications (Student's Handbook): K Goyal, Kalyani Publication

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OBJECT ORIENTED PROGRAMMING IN C++

Paper: BCC506
PPW: 5 (3T+2L)

Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

Objectives: *to gain the skills of Object Oriented Programming using C++ Language.*

UNIT-I: INTRODUCTION TO OBJECT ORIENTED PROGRAMMING AND C++:

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:

11. Objected Oriented Programming with C++: E.Balagurusamy, McGraw Hill.
12. C++ Programming-A Practical Approach: Madhusudan Mothe, Pearson.
13. Object Oriented Programming Using C++: Chadha & Chadha, Kalyani.
14. Programming in C++: A.N.Kamthane, Pearson.
15. The Complete Reference C++: H.Schildt, McGraw Hill.
16. C++:How to Program: Deitel & Deitel, PHI.
17. Mastering C++: KR.Venugopal & R.Buyya, McGraw Hill.
18. Schaum's Outlines: Programming with C++: by John R Hubbard.
19. Object Oriented Programming using C++: Somashekara, PHI.
20. C++ Spoken Tutorials by IIT Bombay.

WEB TECHNOLOGIES

Paper: BCC605
PPW: 5 (3T & 2L)

Max. Marks: 35T + 15P
Time: 3 Hrs.

Objectives: to gain the skills of usage of Web Technologies to design Web pages.

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: JAVA SCRIPT:

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 - Hyperlinks in XML Document Object Model - XML Query Language.

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

SUGGESTED READINGS:

11. Internet & World Wide Web How to Program: Deitel & Deitel, Pearson.
12. Web programming: Chris Bates.
13. HTML & XML An introduction NIIT, PHI.
14. HTML for the WWW with xhtml & CSS: Wlizabeth Castro, Pearson
15. Internet and Web Technologies: Raj Kamal, McGraw Hill.
16. Web Technology: A Developer's Perspective: Gopalan & Sivaselvan, PHI.
17. The Complete Reference PHP: S.Holzner, McGraw Hill.
18. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
19. Web Programming using PHP and MySQL: A.Babu, K.Meena & Sivakumar, HPH.
20. Web Technology and Design by Xavier, New Age International Pub.

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RELATIONAL DATABASE MANAGEMENT

Paper: BCC606
PPW: 5 (3T & 2L)

Max. Marks: 35T + 15P
Time: 3 Hrs.

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

UNIT-I: BASIC CONCEPTS:

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

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

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation.

File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries.

Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

23. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
24. Introduction to Database Management System: ISRD Group, McGraw Hill.
25. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
26. Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.
27. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
28. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
29. Database Management System: Nirupma Pathak, Himalaya.
30. Database Management Systems: Pannerselvam, PHI.
31. Relational Database Management System: Srivastava & Srivastava, New Age
32. PHPMySQL Spoken Tutorials by IIT Bombay.
33. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

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SUPPLY CHAIN MANAGEMENT

Paper: BCE605

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

Objective: *to understand the basic components, different types of flows and important decisions under Supply Chain Management.*

UNIT-I: INTRODUCTION:

Supply Chain: Meaning - Dynamics - Logistics & Design – Overview - Parties Involved – Flows (Material Flow, Flow of Goods, Information Flow, Flow Of Nominal Goods, Monetary Flow) –Supply Chain Management (SCM): Frame of Reference – Structure – Processes – Components - Outcomes - Goals - Service Level - Cost Minimization - Inventory Stock Management - Bottle Neck Operation Management - Variance Reduction - Lead Time Management - Supply Chain Strategy - Designing Supply Chain Network - Factors Influencing Network Design Decisions - Design of Channel of Distribution (Materials - Physical Distribution Management) - Functions Of Distribution Channels - Objectives of Channel Design.

UNIT-II: DEMAND MANAGEMENT AND CUSTOMER SERVICE:

Demand Management: Meaning - Relationship between Customer Service and Demand Management - Nature of Fore Casting - Basic Approaches to Forecasting - Collaborative Planning - Forecasting And Replenishment (CPFR) - Steps In CPFR.

Customer Service: Customer Service - Importance of Customer Service - Elements of Customer Service - Customer Service and Sales - Customer Service Audit.

UNIT-III: LOCATION AND MANAGING INVENTORY:

Location: Major Location Determinants - Single Vs. Multi Facility Location - Methods Of Evaluating Location Alternatives.

Managing Inventory: Basics Of Inventory - Importance Of Inventory Management - Inventory Control Systems (Dependent And In Dependent Inventories) - Selective Inventory Control (ABC, XYZ, VED, FSN HML Analysis).

UNIT-IV: TRANSPORTATION STRATEGY, PURCHASE & SUPPLY CHAIN DECISIONS:

Transportation: Role of Transportation in Supply Chain Management - Role of Transportation in Logistics - Characteristics of Transport Modes and Selection - Carrier Selection Decisions - Transport Documentation - Transport Management Systems - Transportation Services - Terminal and Line - Haul Services.

Purchase and Supply Chain Decisions: Sourcing Vs. Purchasing - Sourcing Decisions - Advantages and Disadvantages of Insourcing and Outsourcing – Procurement & its Objectives.

UNIT-V: COORDINATION AND INFORMATION TECHNOLOGY IN SUPPLY CHAIN:

Current Issues And Future Challenges in Supply Chain Coordination in Supply Chain – Bull Whip Effect/Whip Lash Effect - Impact of Lack of Coordination - Role of IT in Supply Chain Management - Logistic/Supply Chain Information Technologies (Bar Coding, EDI, XML, Data Management, Imaging, Artificial Intelligence RF Technology - Internet/Extranet, E Commerce) Computer Based Information Systems - EPR Systems - Current Issues and Future Challenges in the Supply Chain Management in India.

SUGGESTED READINGS:

9. Supply chain Management : K Sridhara Bhat , Himalaya Publication
10. Supply Chain Management: Janat Shar, Pearson
11. Supply Chain Management: Sunil Chopra/ Peter Meindl/ DV Kalra, Pearson
12. Supply Chain Management: Text & Cases: VV Sople, Pearson.
13. Supply chain Management: Er Sachin Srivatsava, Kalayani Punlications
14. Supply Chain Management: Sinha, Tata Mc Graw Hill
15. Supply chain Management: Altakar, PHI
16. Supply Chain Management for Competitive Advantage: Rangaraj, Tata MC Graw Hill.

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RETAIL MARKETING

Paper: BCE606

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3hrs

Objective: *to understand the finer nuances of Retail marketing.*

UNIT-I: INTRODUCTION:

Retail Definitions - Retailing and Marketing - Importance of Retailing in Economy – Retailer - Functions of a Retailer - Place of retailing in a distribution channel - Classification of Retailers - Types of Retailers Based on Operational Structure - Non-Store Retailing - Service Retailing.

UNIT-II: RETAILING CONCEPTS AND CONSUMER BEHAVIOR:

Retailing: Meaning – Customers – Competition - Environmental Trends - Retail Mix – Place – Product – Price – Promotion - Theories of Retail change: Theory of Natural Section in Retailing (environmental theory), Cyclical Theories (wheel of retailing - retail accordion theory - retail life cycle theory).

Consumer Behavior: Introduction – Major Factors Influencing Buyers Behavior (Cultural, Social, Personal, Psychological Factors) - Purchase Decisions - Forms of Customer Buying Behavior - Buyer Decision Process.

UNIT-III: RETAILING MARKETING MIX:

Meaning - Retail Product - Retail Pricing - Marketing Mix - Marketing Mix For Services - Target Markets - Retail Product - Break Down of the Retail Product (service, quality, merchandise, brand name, features and benefits, atmospherics) - Retail Pricing: Factors Affecting the Pricing Decisions, Setting Prices (Cost Oriented, Demand Oriented Pricing, Price Adjustments and Price Tactics).

UNIT-IV: RETAIL PROMOTION AND RETAIL DISTRIBUTION:

Retail Promotion: Communication - Stages in Communication – Advertising - Sales Promotion – Publicity - Store Atmosphere.

Retail Distribution: Channels and Channel Flows (Physical Flow - Manufacturer/Producer - Intermediary/Wholesaler – Retailer - Service Flow – Information - Payments - Promotion Flows) - Inventory (Merchandise Turnover - Book Inventory and Periodic Inventory - Perpetual Inventory - Physical Inventory).

UNIT-V: RETAIL RESEARCH:

Meaning – Application of Information Technology – Introduction – MKIS - Components of Marketing Information System (Internal Records - Marketing Intelligence - Marketing Research) Application of IT – Areas Where IT Impacts (Inventory Control - Point of Sale - Sales Analysis - Planning & Forecasting - Collaborative Planning) - Forecasting and Replenishment – CPFR - Essentials Requirements of an Information System - Enterprise Resource Planning (EPR) - Future trends in IT Applications in Retailing.

SUGGESTED READINGS:

7. Retail Management: Michael Levy, Barton Weitz, Ajay Pandit, Mc Graw Hill
8. Retail Management: Barry Berman/ JoelEvans/ Mini Mathur, Pearson Publications
9. Retail Marketing Management: David Gilbert, Pearson Publications
10. Retail Management: Arif Shiekh & Kaneez Fatima, Himalaya Publications
11. Retail Management: Pradhan, Tata Mc Graw Hill
12. Retail Management: Sahni & Parti, Kalyani Publishers

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INVESTMENT MANAGEMENT

Paper: BCF/H506
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with concepts of risk and return relating to investment.

UNIT-I: INTRODUCTION:

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

UNIT-II: RISK AND RETURN:

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

UNIT-III: MARKET INDICES:

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

UNIT-IV: TIME VALUE OF MONEY:

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

UNIT-V: VALUATION OF SECURITIES:

Concepts of Value – Valuation of Equity Shares: One Period Valuation Model, Two Period Valuation Model, n-Period Valuation Model, Dividend Valuation Model – Valuation of Preference Share: Valuation of Perpetual Preference Shares, Valuation of Redeemable Preference Shares - Valuation of Debentures and Other Fixed Income Securities: Valuation of Debentures with a Maturity Period, with Semi-annual Interest, Yield to Maturity, Valuation of Perpetual Debentures (Simple Problems).

SUGGESTED READINGS:

19. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
20. Security Analysis and Portfolio Management (Investment Management): Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
21. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
22. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
23. Security Analysis and Portfolio Management: Kevin, PHI.
24. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
25. Investment Management, Prashata Athma: Kalyani Publications.
26. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
27. Investment Management: Masheswari, PHI.

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INTERNATIONAL FINANCE

Paper: BCF/H605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: to familiarize with Concepts in International Finance and Exchange Rate Mechanism.

UNIT-I: INTRODUCTION:

International Finance: Meaning, Nature, Scope, Importance, Features, Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrate in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-III: EXCHANGE RATE MECHANISM:

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).

UNIT-IV: INTERNATIONAL FLOW OF FUNDS:

Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

UNIT-V: INTERNATIONAL MONETARY SYSTEM:

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

SUGGESTED READINGS:

19. Fundamentals of International Financial Management: S. Kevin, PHI
20. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
21. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
22. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
23. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
24. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,
25. International Financial Management: P.G. Apte, McGraw-Hill Education.
26. International Financial Management: P.K. Jain, Mac-Million.
27. Fundamentals of International Financial Management: S. Kevin, PHI.

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FINANCIAL SERVICES

Paper: BCF/H606

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Financial Services; Meaning, Functions, Classification, Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario (Theory only).

UNIT-II: MERCHANT BANKING:

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities required of Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Merchant Bankers Commission – Progress of Merchant Banking in India – Problems and Scope of Merchant Banking in India (Theory only).

UNIT-III: VENTURE CAPITAL:

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital (Theory only).

UNIT-IV: HIRE PURCHASE AND LEASING:

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business.

Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects (Theory).

UNIT-V: DISCOUNTING, FACTORING AND FORFEITING:

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to Control Misuse of Bill Discounting.

Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting (Theory).

SUGGESTED READINGS:

18. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Kalyani.
19. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
20. Financial Services: Dr. C Satyadevi, S. Chand & Company Pvt. Ltd.
21. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
22. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
23. Financial Services: M.Y. Khan, Tata Mc-Graw Hill.
24. Financial Services: T. Siddaiah, Pearson Education.

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DIRECT TAXES – I

Paper: BCT505
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: to make capable of finalising tax liability of various assesses other than the Individual Assessee.

UNIT-I: ASSESSMENT OF HINDU UNDIVIDED FAMILY:

Meaning of HUF under Hindu Law and Under Income Tax Act – Schools of Hindu Law – Residential status - Share of Income from HUF Property – Ancestral Property – Coparcener – Conversion of self-acquired property into Joint Family Property – Partition of HUF – Computation of Total Income and tax liability of an HUF.

UNIT-II: ASSESSMENT OF FIRMS AND ASSOCIATION OF PERSONS:

Meaning of Firms - Partner and Partnership – Essential Conditions for Firm assessed as such (PFAAS) – LLP - Change in the Constitution of Firm and Succession of Firm – Remuneration and Interest Payable to Partners – Provisions regarding set-off and Carry-Forward of losses by Firm – Conditions for assessment of firm as Association of Persons (PFAAOP) – Concept of Conversion of firm into a company – Problems on Computation of Tax Liability.

UNIT-III: ASSESSMENT OF COMPANIES- I:

Meaning and types of Company - Residential Status of Company – Incidence of Tax – Scope of Total Income - Provisions relating to computation of different heads of incomes: Income from house property, income from business, capital gains, income from other sources.

UNIT-IV: ASSESSMENT OF COMPANIES-II:

Provisions relating to set off and carry forward of losses – Deductions from GTI with respect to Companies – Computation of taxable income – Problems on computation of taxable income.

UNIT-V: ASSESSMENT OF COMPANIES-III:

Minimum Alternate Tax (MAT): Scheme of MAT – Computation of book profits – Computation of tax liability – Dividend Tax: Special provisions relating to tax on Distributed Profits of Domestic Companies u/s 115O - Special provisions relating to tax on distributed income of domestic companies for buy-back shares u/s 115QA to 115QC - Problems on computation of tax liability of company.

SUGGESTED READINGS:

- 8) Income Tax Law and Practice: V.P. Gaur & D.B. Narang, Kalyani Publishers.
- 9) Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
- 10) Income Tax: B.B. Lal, Pearson Education.
- 11) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 12) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 13) Income Tax: Johar, McGrawHill Education.
- 14) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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INDIRECT TAXES

Paper: BCT506
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to acquire the knowledge of procedure of income tax assessment of Individual - HUF - Firms and Company.*

UNIT-I: APVAT-I:

Historical background – Statement of Objectives and Reasons.

Definitions: Appellate Tribunal – Business - Casual trader - Commercial Tax Officer - Dealer - Exempt Sale - Exempted Turnover - Fair Market Value – Goods - Goods Vehicle - Input Tax - Output Tax - Purchase Price - Place of Business – Sale - Sale Price - Tax Invoice - Taxable Sale - Total Turnover - Taxable Turnover - Turnover Tax - Turnover Tax Dealer – VAT - VAT Dealer - Works Contract – Year - Zero-rated sales - Tax Deferment (only theory).

UNIT-II: APVAT-II:

Registration Procedure – Determination of Taxable Turnover and Tax Payable – Act not to apply in certain cases – Treatment of Works Contract – Hire Purchase- License and Lucky Draws – Tax Deduction at Source – Input Tax Credit – Tax Returns - Tax Invoices - Credit note and Debit Note – Power of State Government to grant refund of tax (theory and problem).

UNIT-III: CENTRAL EXCISE ACT:

Central Excise Tariff Act – Principles of Classification – Chapter Notes and Section Notes – Kinds of Excise Duty – Specific Duty - Tariff Value Based on Maximum Retail Price - Compounded levy - Advalorem Duty – Assessable Value – Transaction Value – Inclusions in and Exclusions from Transactional Value – Computation of Assessable Value (Including Problems).

UNIT-IV: CUSTOMS ACT:

Meaning and purpose of Customs Duty – Charging Section.

Definitions: Assessment – Baggage - Coastal Goods - Customs Station - Customs Area - Dutiable Goods – Export - Export Goods – Goods - Foreign Going Vessel – Import - Imported Goods – Indian Customs Waters – Stores - Smuggling – Types of Duties – Customs Tariff Act 1975 Import Procedure – Valuation of Imported Goods – Assessment – Levy and Collection of Duty – Refund of Duty – Remission and Abatement of duty (Theory and Problems).

UNIT-V: SERVICE TAX:

Historical Background – Overview of specified taxable services – Understand the taxability of specified services – Valuation – Export of Services – Payment of Service Tax – Registration – CENVAT Credit – Assessment Procedure – Offences – Penalties and Prosecution – Appeals.

SUGGESTED READINGS:

1. Indirect Taxes: V. S. Datey, Taxmann Publishers
2. Essays on Central Sales Tax Act, : P.S. Chandrasekhar, Sai Publications,
3. Service Tax: Taxmann Publications
4. AP Valued Added Tax Ordinance & Rules: Issued by Commissioners Taxes
5. Wealth Tax Act and Central Sales Tax Act: Gaur & Narang, Kalyani Publishers
6. Bare Acts of Indirect Taxes.

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DIRECT TAXES – II

Paper: BCT605
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objectives: *to acquire the knowledge of procedure of income tax assessment of Individual- HUF- Firms and Company.*

UNIT-I: RETURN OF INCOME AND ASSESSMENT PROCEDURE:

Filing of Return of Income – Return of Loss – Types of Assessment – Income escaping assessment – Times Limit for completion of Assessments and Reassessments – Interest and Penalty for default in filing of Return of Income – **COLLECTION AND RECOVERY OF TAX:** Deduction of Tax at Source – Advance Payment of Tax – Recovery of Tax – Tax Clearance Certificate – Refund of Tax.

UNIT-II: COLLECTION AND ADVANCE TAX:

Deduction of Tax at Source: Salaries - Interest on Securities – Dividends - Other Interest -Casual Incomes - Payment to Contractors - Payment to Non-Residents.

Advance Payment of Tax: Applicability – Computation of Advance Tax u/s 209 – Installments of Advance Tax and Due Dates for Company Assessee and Other Assessee u/s.211 – Interest on deferment of Advance Tax for Corporate Assessee – Credit of Advance Tax (Problems on calculation of Advance Tax applicable to Companies).

UNIT-III: PENALTIES AND PROSECUTION:

Penalty u/s 271(1)(c) – Levy of penalty – Waiving Of penalty – Imposition of Penalty – Time-limit for completion of penalty proceedings – Offences and Prosecutions – Appeals and revisions.

UNIT-IV: INCOME TAX AUTHORITIES:

Various Authorities – Central Board of Direct Taxes-Powers – Director General of Income Tax-Powers – Chief Commissioner of Income Tax-Powers – Assessing Officer: Appointment – Jurisdiction - Powers – Powers relating to Search and Seizure – Settlement Commission.

UNIT-V: WEALTH TAX:

Incidence of Tax – Assets u/s 2(ea) – Location of Assets – Deemed Assets – Exempted Assets – Valuation of Assets – Debt Owned – Computation of Wealth Tax liability – Return of Wealth – Assessment Procedure.

SUGGESTED READINGS:

- 8) Income Tax Law and Practice: V.P. Gaur & D.B. Narang, Kalyani Publishers.
- 9) Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
- 10) Income Tax: B.B. Lal, Pearson Education.
- 11) Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 12) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 13) Income Tax: Johar, McGrawHill Education.
- 14) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

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PRINCIPLES OF MARKETING

Paper: BCH105

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

OBJECTIVE: *to gain the basics of marketing management as a functional area and to facilitate them to understand the various decisions under this discipline.*

UNIT-I: INTRODUCTION:

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

UNIT-II: MARKETING ENVIRONMENT:

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

UNIT-III: MARKETING SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICAL DILEMMAS IN MARKETING:

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

SUGGESTED READINGS:

37. Principles of Marketing: Philip Kotler, Pearson.
38. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
39. Marketing.Dhruv Grewal: Michael levy, Tata McGraw Hill.
40. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
41. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
42. Marketing Management: CN Sontakki, Kalyani Publication.
43. Marketing Management: Rajan Saxena, Tata McGraw Hill.
44. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
45. Principles of Marketing: Neeru Kapoor, PHI.

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RELATIONAL DATABASE MANAGEMENT

Paper: BCH205
PPW: 5 (3T & 2L)

Max. Marks: 35T + 15P
Time: 3 Hrs.

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

UNIT-I: BASIC CONCEPTS:

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

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

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems - Single Valued Dependencies - Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation.

File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning - SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by - Where - Group by - Nested Queries.

Joins - Views - Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

34. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
35. Introduction to Database Management System: ISRD Group, McGraw Hill.
36. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
37. Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.
38. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
39. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
40. Database Management System: Nirupma Pathak, Himalaya.
41. Database Management Systems: Pannerselvam, PHI.
42. Relational Database Management System: Srivastava & Srivastava, New Age
43. PHPMySQL Spoken Tutorials by IIT Bombay.
44. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

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MARKETING MANAGEMENT

Paper: BCH305
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

OBJECTIVE: *to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.*

UNIT-I: PRODUCT MANAGEMENT:

Concept of Product - Classification of Products - Product Portfolio Decisions - Product Line Decisions - New Product – New Product Development Stages – Product Life Cycle Stages and its Strategies – Branding - Packaging & Labeling.

UNIT-II: PRICE MANAGEMENT:

Pricing – Objectives of Pricing – Role of Price in Marketing Mix - Factors Influencing - Price Decisions – Pricing Under Different Competitive Conditions – New Product Pricing - Pricing Methods – Cost Based and Demand Based Strategies.

UNIT-III: PROMOTION MANAGEMENT:

Promotion: Significance, Promotion Mix Elements – Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations - Direct Marketing & its Forms.

UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

Marketing Channels: Nature – Levels - Structure - Participants – Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.

UNIT-V: MARKETING STRATEGY AND PLANNING:

Corporate Strategy - Planning – Vision – Mission – Objectives - Business Strategic Planning - SWOT Analysis - Goal Formulation - Strategy Formulation - Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari,
3. Marketing Planning and Strategy: Jain,
4. Marketing Management: Gandhi IC,
5. Basic Marketing: Me Carthy EJ & Others,
6. Marketing Channels: Rosenbloom,
7. The Essence of Marketing: Majare,
8. New Marketing Strategies: Ian Chasten,
9. Marketing Management: Rajan Saxena,

HUMAN RESOURCE MANAGEMENT

Paper: BCH306
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3Hrs

Objective: *to familiariz with the basics of Human Resource Management.*

UNIT- I: INTRODUCTION:

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory.
HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India – Call centers and BPOs.

UNIT-II: HR PLANNING:

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning.

UNIT-III: PROCUREMENT OF HUMAN RESOURCES:

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

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

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

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL:

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

SUGGESTED READING:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
25. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
26. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
27. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

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FINANCIAL MANAGEMENT

Paper: BCH307
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

Objective: to familiarize with the basics in financial management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

11. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
12. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
13. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
14. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
15. Financial Management: Prasanna Chandra , McGraw Hill
16. Financial Management: Rustagi, Taxman Publications.
17. Fundamentals of Financial Management: Sharan, Pearson.
18. Financial Management: Tulsian, S. Chand.
19. Financial Management: Satish B Mathur, Trinity Press.
20. Fundamentals of Financial Management: D.Chandra Bose, PHI.

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BUSINESS MATHEMATICS

Paper: BCH405

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 3hrs

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

UNIT-I: MATHEMATICS OF FINANCE, FUNCTIONS, LIMITS AND CONTINUITY:

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates) – Depreciation - Nominal and Effective Rate of Discount – Present Value and Future Value – Annuities – Perpetuity - Capital Expenditure - Bonds and Leasing – Amortization of Loan.

Functions: Concept – Types.

Limits: Concept – Properties – Evaluation.

Continuity: Concept - Applications of Continuity in Business and Economics.

UNIT-II: THEORY OF SETS AND INDICES:

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory.

Indices: Laws of Indices and Simple Problems.

UNIT-III: QUADRATIC EQUATIONS AND PROGRESSIONS:

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Applications).

Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Applications).

UNIT-IV: CALCULUS:

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function.

Maxima and Minima: Meaning and Application Problems.

Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems).

UNIT-V: MATRICES AND DETERMINANTS:

Matrices: Introduction – Types of Matrices – Matrix Algebra - Addition, Subtraction, Multiplication - Transpose of a Matrix – Properties of a Transpose - Inverse of a Matrix - Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Cramer's Rule And Matrix Inverse Method - Including Application Problems .

SUGGESTED READINGS:

7. Business Mathematics: P.N.Arora, Allied Publishers
8. Business Mathematics: Quazi Zmiruddin, Vikas Publishers
9. Business Mathematics: Garg, Galgotia Publishers
10. Business Mathematics: Ak Singh, Himalaya
11. Business Mathematics: Amarnath Dixith & Others, Himalaya
12. Business Mathematics: M.Wilson, Himalaya.

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E-COMMERCE & DIGITAL MARKETING

Paper: BCH406

Max Marks: 50

PPW: 5 (3T+2L) Hrs

Exam Duration: 3hrs

OBJECTIVE: *to acquire conceptual and application knowledge of ecommerce and digital marketing.*

UNIT-I: INTRODUCTION:

E-Commerce: Introduction - 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 E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Virtual Reality & Consumer Experience.

UNIT-II: FRAMEWORK OF E-COMMERCE:

Introduction - 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 (EDI):

Introduction – Standards – Types - Applications in Business - Legal-Security and Privacy Issues - Software Implementation - EDI and E-Commerce .

UNIT-V: DIGITAL MARKETING:

New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies: Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership.

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

SUGGESTED READINGS:

13. Frontiers Of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
14. E-Commerce, An Indian Perspective: Joseph, PHI
15. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker: Mcgraw Hill
16. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
17. Electronic Commerce: A Managers' Guide: Ravi Kalakota, Andrew B Whinston
18. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
19. E-Commerce and Mobile Commerce Technologies: Pandey, Saurabh Shukla, S.Chand
20. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
21. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
22. E-Commerce, Strategy, Technologies & Applications: David Whiteley, Tata Mcgraw Hill
23. Digital Commerce & Its Applications (Student's Handbook): K Goyal, Kalyani Publication
24. Digital Marketing: Eric Greenberg & Alexander Kates,, Mc Graw Hill.

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MANAGEMENT INFORMATION SYSTEM

Paper: BCH407

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 3hrs

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

RESEARCH METHODOLOGY

Paper: BCH507
PPW: 5 Hrs

Max Marks: 50
Exam Duration: 3hrs

OBJECTIVE: *is to introduce the basics of conducting research in social sciences.*

UNIT-I: INTRODUCTION:

Research: Objectives - Relevance - Classification - Process and Steps involved.

Problem: Identification - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN:

Introduction - Classification - Types - Factors – Problem Selection - Steps - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING AND HYPOTHESIS TESTING:

Introduction - Measurement Levels/Scales - Scaling Techniques.

Hypothesis: Meaning - Types – Characteristics.

Hypothesis Testing: Procedure - Steps.

UNIT-IV: PARAMETRIC AND NON PARAMETRIC TESTS:

Introduction - T- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).

UNIT-V: RESEARCH REPORT AND PRESENTATION & COMPUTER APPLICATION IN RESEARCH:

Report Drafting: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation - Capabilities of Computer in the Field of Research.

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 Arvind Shende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. **Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,**
8. Research Methodology: Sashi.K Gupta, Praneeth Rangi, Kalyani Publishers.

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PROJECT REPORT AND VIVA VOCE

Paper: BCH607
PPW: 5 Hrs

Marks: 35R+15VV
Exam Duration:

Objectives: *to provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.*

GUIDELINES FOR PROJECT WORK

- 11) Title project work is a part of the prescribed curriculum to B. Com (Hons) students.
- 12) Project work is allotted to a group of 3 students.
- 13) 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.
- 14) Students should get a certificate from the organization.
- 15) At the end of Semester-VI, the project reports 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, OU. 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, OU.
- 16) 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.
- 17) 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.
- 18) 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.
- 19) Topic selected by the team of the students must be approved by the Head, Dept. of Commerce.
- 20) 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

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

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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

- 6) Project should be typed on **a4 white paper**, and be **1.5 spaced**.
- 7) All pages should be **numbered**, and numbers should be placed at the center of the bottom of the page.
- 8) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
- 9) **3 bound copies & a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
- 10) **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.