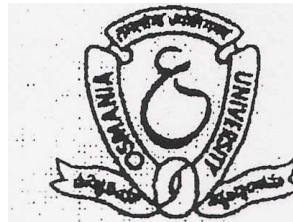


B.Com (General)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (General) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

B.COM (General) PROGRAMME

FIRST YEAR:**SEMESTER-I:**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II:

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
		Total		30	30

SECOND YEAR:**SEMESTER-III:**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		30	30

SEMESTER-IV:

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Financial Statement Analysis	DSC-4D	4	4
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	5	5
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Auditing	DSC-4E	4	4
35.	BC507	Computerised Accounting	DSE-1A	3T+2P	4
36.	BC508	Accounting Standards	DSE-2A	5	5
		Total		31	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Advanced Managerial Accounting	DSE-1B	5	5
44.	BC608	Advanced Corporate Accounting	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		184	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Paper: BC104

Max. Marks: 50

THPW: 5 Hrs

Exam Duration: 3 Hrs

Credits : 5

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper : (BC 105) : BUSINESS ECONOMICS

Paper: BC105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

Paper : (BC 106) : BUSINESS ORGANISATION

Paper: BC106

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

Paper : (BC 107) : INFORMATION TECHNOLOGY

Paper: BC107
THPW: 5 (3T & 2P)
Credits : 4

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:

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

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

UNIT-II: OPERATING SYSTEM (OS):

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

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

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

UNIT-V: POWER POINT PRESENTATION:

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

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

Paper : (BC 204) : FINANCIAL ACCOUNTING-II

Paper: BC204

THPW: 5Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper : (BC 205) : MANAGERIAL ECONOMICS

Paper: BC205

THPW: 5 Hrs

Credits : 5

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Paper: BC206

Max. Marks: 50

THPW: 4 Hrs

Exam Duration: 3Hrs

Credits : 4

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 207) : FOREIGN TRADE

Paper: BC207

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

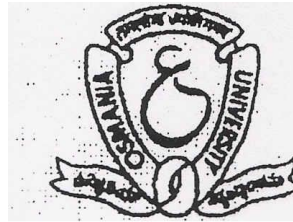
SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & 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.

B.Com (Computer Applications)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.*Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad.**(w.e.f. Academic Year 2016-17)***B.COM (Computer Applications) PROGRAMME****FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Relational Database Management Systems	DSE-2B	5	5
		Total		30	30

SECOND YEAR:**SEMESTER-III**

15.	BC301	Principles of Insurance Business	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Programming with C	DSE-2A	5	5
		Total		31	30

SEMESTER-IV

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Objective Oriented Programming with C++	DSE-2A	4T+2P	5
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4
35.	BC507	Elective – I	DSE-1A	4T+2P	5
36.	BC508	Elective – II	DSE-2A	4T+2P	5
		Total		33	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Elective – I	DSE-1B	5	5
44.	BC608	Elective - II	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		187	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

FINANCIAL ACCOUNTING – I

Paper: BC 101

Max. Marks: 50

PPW: 6 Hrs

Exam Duration: 3 Hrs

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L.Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

BUSINESS ORGANISATION

Paper: BCO103

Max. Marks: 50

PPW: 4 Hrs

Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

INFORMATION TECHNOLOGY

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

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:

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

UNIT-II: OPERATING SYSTEM (OS):

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

UNIT-V: POWER POINT PRESENTATION:

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

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: 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. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

FINANCIAL ACCOUNTING-II

Paper: BCO201

PPW: 6 Hrs

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

PRINCIPLES OF MANAGEMENT

Paper: BCO203

PPW: 4 Hrs

Max. Marks: 50

Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV : DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 207) : RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper: BC 207
THPW: 5 Hrs; Credits :5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: BASIC CONCEPTS: Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

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

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

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

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

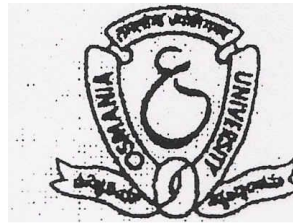
LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

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

B.Com (Computers)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (Computers) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

B.COM (Computers) PROGRAMME

FIRST YEAR:					
SEMESTER-I					
Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30
SEMESTER-II					
8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Management Information System	DSC-4B	3T+2P	4
		Total		30	30
SECOND YEAR:					
SEMESTER-III					
15.	BC301	Principles of Insurance Business	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Programming with C	DSC-4C	3T+2P	4
		Total		31	30
SEMESTER-IV					
22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Objective Oriented Programming with C++	DSE-4D	4T+2P	4
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Auditing	DSC-4E	4	4
35.	BC507	Computerised Accounting	DSE-1A	4T+2P	5
36.	BC508	E-Commerce	DSE-2A	4T+2P	5
		Total		33	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Web Technologies	DSE-1B	4T+2P	5
44.	BC608	Relational Database Management Systems	DSE-2B	4T+2P	5
		Total		32	30
		GRAND TOTAL		187	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory; P=Practicals;**

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Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
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3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Paper: BC104

Max. Marks: 50

THPW: 5 Hrs

Exam Duration: 3 Hrs

Credits : 5

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper : (BC 105) : BUSINESS ECONOMICS

Paper: BC105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

Paper : (BC 106) : BUSINESS ORGANISATION

Paper: BC106
THPW: 4 Hrs
Credits : 4

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
9. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.
10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

Paper : (BC 107) : INFORMATION TECHNOLOGY

Paper: BC 107

Max. Marks: 35T + 15P

THPW: 5 (3T & 2P)

Time: 3 Hrs.

Credits :4

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

UNIT-I: INTRODUCTION:

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

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

UNIT-II: OPERATING SYSTEM (OS):

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

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

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

UNIT-V: POWER POINT PRESENTATION:

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

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

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

SUGGESTED READINGS:

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

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

Paper : (BC 204) : FINANCIAL ACCOUNTING-II

Paper: BC204

THPW: 5Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper : (BC 205) : MANAGERIAL ECONOMICS

Paper: BC205

THPW: 5 Hrs

Credits : 5

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Paper: BC206

Max. Marks: 50

THPW: 4 Hrs

Exam Duration: 3Hrs

Credits : 4

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 207) : MANAGEMENT INFORMATION SYSTEM

Paper: BC 207

Max. Marks: 50

THPW: (3T+2P) 4 Hrs

Exam Duration: 3Hrs

Credits : 4

Objective: to equip the students with finer nuances of MIS.

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.

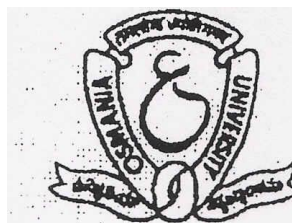
SUGGESTED READINGS:

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.

B.Com (Tax Practices and Procedures)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com ((Tax Practices & Procedures) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)*

B.COM (Tax Practices & Procedures) PROGRAMME

FIRST YEAR:					
SEMESTER-I					
<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>Course Type</i>	<i>HPW</i>	<i>Credits</i>
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30
SEMESTER-II					
8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
		Total		30	30
SECOND YEAR:					
SEMESTER-III					
15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		30	30
SEMESTER-IV					
22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Auditing	DSC-4D	4	4
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4
35.	BC507	Direct Tax-I	DSE-1A	5	5
36.	BC508	Indirect Taxes	DSE-2A	5	5
		Total		31	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Direct Tax-II	DSE-1B	5	5
44.	BC608	Tax Planning & Management	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		184	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS**Paper : (BC 104) : FINANCIAL ACCOUNTING - I**

Paper: BC104

Max. Marks: 50

THPW: 5 Hrs

Exam Duration: 3 Hrs

Credits : 5

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper : (BC 105) : BUSINESS ECONOMICS

Paper: BC105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
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4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Paper : (BC 106) : BUSINESS ORGANISATION

Paper: BC106
THPW: 4 Hrs
Credits : 4

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

Paper : (BC 107) : INFORMATION TECHNOLOGY

Paper: BC 107
THPW: 5 (3T & 2P)
Credits : 4

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:

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

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

UNIT-II: OPERATING SYSTEM (OS):

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

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

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

UNIT-V: POWER POINT PRESENTATION:

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

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

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

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: 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. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

Paper : (BC 204) : FINANCIAL ACCOUNTING-II

Paper: BC204

THPW: 5Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper : (BC 205) : MANAGERIAL ECONOMICS

Paper: BC205

THPW: 5 Hrs

Credits : 5

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Paper: BC206

Max. Marks: 50

THPW: 4 Hrs

Exam Duration: 3Hrs

Credits : 4

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 207) : FOREIGN TRADE

Paper: BC 207
THPW: 4 Hrs
Credits : 4

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

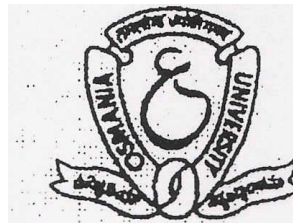
SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & 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.

B.Com (Honours)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

B.COM (HONOURS) PROGRAMME

FIRST YEAR:					
SEMESTER-I					
Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	English/MIL Communication	AECC-1	5	5
2.	BC102	Information Technology	GE-1	4T+2P	5
3.	BC103	Financial Accounting - I	DSC-1A	5	5
4.	BC104	Business Economics	DSC-2A	5	5
5.	BC105	Business Organization	DSC-3A	5	5
6.	BCH106	Principles of Marketing	DSC-4A	5	5
		Total		31	30
SEMESTER-II					
7.	BC201	English/MIL Communication	AECC-2	5	5
8.	BCH202	Relational Database Management System	GEN-2	4T+2P	5
9.	BC203	Financial Accounting - II	DSC-1B	5	5
10.	BC204	Managerial Economics	DSC-2B	5	5
11.	BC205	Principles of Management	DSC-3B	5	5
12.	BC206	Foreign Trade	DSC-4B	5	5
		Total		31	30
SECOND YEAR:					
SEMESTER-III					
13.	BC301	Entrepreneurial Development & Business Ethics	SEC-1	2	2
14.	BCH302	Management Information System	GEN-3	4T+2P	5
15.	BC303	Advanced Accounting	DSC-1C	5	5
16.	BC304	Income Tax-I	DSC-2C	5	5
17.	BC305	Business Statistics	DSC-3C	5	5
18.	BCH306	Marketing Management	DSC-4C	5	5
19.	BCH307	Human Resources Management	DSC-5C	5	5
		Total		33	32
SEMESTER-IV					
20.	BCH401	Business Mathematics	SEC-2	2	2
21.	BCH402	E Commerce & Digital Marketing	GEN-4	4T+2P	5
22.	BC403	Corporate Accounting	DSC-1D	5	5
23.	BC404	Income Tax-II	DSC-2D	5	5
24.	BC405	Business Statistics-II	DSC-3D	5	5
25.	BC406	Auditing	DSC-4D	5	5
26.	BCH407	Financial Statements Analysis	DSC-5D	5	5
		Total		33	32

THIRD YEAR:					
SEMESTER-V					
27.	BC501	Cost Accounting	DSC-1E	5	5
28.	BC502	Business Law	DSC-2E	5	5
29.	BC503	Banking Theory & Practice	DSC-3E	4	4
30.	BC504	Computerised Accounting	DSC-4E	3T+2P	4
31.	BCH505	Research Methodology	DSC-5E	4	4
32.	BCH506	Financial Management	DSE-1	5	5
33.	BCH507	Financial Services	DSE-2	5	5
		Total		33	32
SEMESTER-VI					
34.	BC601	Managerial Accounting	DSC-1F	5	5
35.	BC602	Company Law	DSC-2F	5	5
36.	BC603	Financial Institutions & Markets	DSC-3F	4	4
37.	BC604	Commerce Lab	DSC-4F	2T+4P	4
38.	BCH605	Project Report/IFRS	DSC-5F	4	4
39.	BCH606	Investment Management	DSE-3	5	5
40.	BCH607	International Finance	DSE-4	5	5
		Total		34	32
		GRAND TOTAL		195	188

AECC:Ability Enhancement Compulsory Course; SEC:Skill Enhancement Course;DSC:Discipline Specific Course; DSE:Discipline Specific Elective; GE:Generic Elective; T: Theory; P: Practical; R: Report; VV:Viva-Voce Examination; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	5	10
2	SEC	2	2	4
3	DSC	22	5	110
		6	4	24
4	DSE	4	5	20
5	GE	4	5	20
	TOTAL	40		188
	Commerce Total	32		154

SYLLABUS

Paper (102) : INFORMATION TECHNOLOGY

Paper: BC 102

Max. Marks: 35T + 15P

THPW: 6 (4T & 2P); Credits 5

Time: 3 Hrs.

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

UNIT-I: INTRODUCTION:

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

UNIT-II: OPERATING SYSTEM (OS):

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

UNIT-V: POWER POINT PRESENTATION:

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

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

Paper : (BC 103) : FINANCIAL ACCOUNTING – I

Paper: BC 103
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper : (BC 104) : BUSINESS ECONOMICS

Paper: BC 104
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

Paper : (BC 105) :BUSINESS ORGANISATION

Paper: BC 105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

Paper (BCH 106) : PRINCIPLES OF MARKETING

Paper: BCH106

THPW: 5 Hrs

Credits : 5

Max. Marks: 50

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: MARKET ENVIRONMENT:

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

UNIT-III: MARKET SEGMENTATION:

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

UNIT-IV: CONSUMER BEHAVIOUR:

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

UNIT-V: MARKET RESEARCH & ETHICS IN MARKETING:

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

SUGGESTED READINGS:

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

Paper : (BCH 202) : RELATIONAL DATABASE MANAGEMENT

Paper: BCH205
PPW: 6 (4T & 2P)

Max. Marks: 35T + 15P
Time: 3 Hrs.

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

UNIT-I: BASIC CONCEPTS: Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

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

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

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

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

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

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

Paper : (BC 203) :FINANCIAL ACCOUNTING-II

Paper: BC 203

THPW: 5 Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper : (BC 204) : MANAGERIAL ECONOMICS

Paper: BC 204

THPW: 5 Hrs

Credits : 5

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

Paper : (BC 205) :PRINCIPLES OF MANAGEMENT

Paper: BC 205

THPW: 5 Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 206) : FOREIGN TRADE

Paper: BC 206

THPW: 5 Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

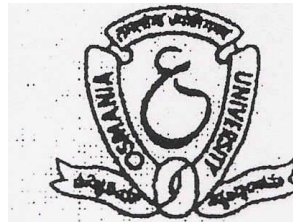
SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & 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.

B.Com (General)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2016

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (General) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

B.COM (General) PROGRAMME

FIRST YEAR:**SEMESTER-I:**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II:

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
		Total		30	30

SECOND YEAR:**SEMESTER-III:**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		30	30

SEMESTER-IV:

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Financial Statement Analysis	DSC-4D	4	4
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	5	5
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Auditing	DSC-4E	4	4
35.	BC507	Computerised Accounting	DSE-1A	3T+2P	4
36.	BC508	Accounting Standards	DSE-2A	5	5
		Total		31	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Advanced Managerial Accounting	DSE-1B	5	5
44.	BC608	Advanced Corporate Accounting	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		184	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS**Paper : (BC 104) : FINANCIAL ACCOUNTING - I**

Paper: BC104

Max. Marks: 50

THPW: 5 Hrs

Exam Duration: 3 Hrs

Credits : 5

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper : (BC 105) : BUSINESS ECONOMICS

Paper: BC105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

Paper : (BC 106) : BUSINESS ORGANISATION

Paper: BC106

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

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

UNIT-II: BUSINESS ORGANIZATION:

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

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

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

UNIT-IV: SOURCES OF FINANCE:

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

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

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

SUGGESTED READINGS:

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

Paper : (BC 107) : INFORMATION TECHNOLOGY

Paper: BC107
THPW: 5 (3T & 2P)
Credits : 4

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:

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

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

UNIT-II: OPERATING SYSTEM (OS):

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

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

UNIT-III: WORD PROCESSING:

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

UNIT-IV: SPREAD SHEET:

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

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

UNIT-V: POWER POINT PRESENTATION:

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

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

Paper : (BC 204) : FINANCIAL ACCOUNTING-II

Paper: BC204

THPW: 5Hrs

Credits : 5

Max. Marks: 50

Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper : (BC 205) : MANAGERIAL ECONOMICS

Paper: BC205

THPW: 5 Hrs

Credits : 5

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: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

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

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

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

UNIT-V: FISCAL AND MONETARY POLICY

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

SUGGESTED READINGS:

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

Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Paper: BC206

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

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

UNIT-II: PLANNING

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

UNIT-III: ORGANIZING:

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

UNIT-IV: DELEGATION AND DECENTRALIZATION:

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

UNIT-V: COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

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

Paper : (BC 207) : FOREIGN TRADE

Paper: BC207

THPW: 4 Hrs

Credits : 4

Max. Marks: 50

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

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

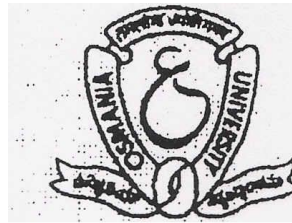
SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & 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.

B.Com (Computers)

(w.e.f. 2016–2017)

Second Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2017

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (Computers) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com (Computers) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)*

B.COM (Computers) PROGRAMME

FIRST YEAR:					
SEMESTER-I					
<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>Course Type</i>	<i>HPW</i>	<i>Credits</i>
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30
SEMESTER-II					
8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Management Information System	DSC-4B	3T+2P	4
		Total		31	30
SECOND YEAR:					
SEMESTER-III					
15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Programming with C	DSC-4C	3T+2P	4
		Total		31	30
SEMESTER-IV					
22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Objective Oriented Programming with C++	DSE-4D	3T+2P	4
		Total		31	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Auditing	DSC-4E	4	4
35.	BC507	Computerised Accounting	DSE-1A	4T+2P	5
36.	BC508	E-Commerce	DSE-2A	4T+2P	5
		Total		32	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Web Technologies	DSE-1B	4T+2P	5
44.	BC608	Relational Database Management Systems	DSE-2B	4T+2P	5
		Total		34	30
		GRAND TOTAL		190	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

Paper: (BC 304) ADVANCED ACCOUNTING

Paper:BC 304

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3 Hrs

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

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

UNIT-II: PARTNERSHIP ACCOUNTS–II:

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

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

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

UNIT-V: VALUATION OF GOODWILL AND SHARES:

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

SUGGESTED READINGS:

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

Paper: (BC 305): INCOME TAX – I

Paper: BC 305
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

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

UNIT-III: INCOME FROM SALARIES:

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

UNIT-IV: INCOME FROM HOUSE PROPERTY:

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

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

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

SUGGESTED READINGS:

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

Paper: (BC 306): BUSINESS STATISTICS-I

Paper: BC 306
PPW: 4Hrs
Credits :4

Max. Marks: 100
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.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

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

UNIT-III: MEASURES OF CENTRAL TENDENCY:

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

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

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

UNIT-V: CORRELATION:

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

SUGGESTED READINGS:

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

Paper: (BC 307): PROGRAMMING WITH C

Paper: BC 307
PPW: 4 (3T+2P)

Max. Marks: 70T + 30P
Exam Duration: 3 Hrs.

Credits : 4

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

Paper : (BC 401) : PRACTICE OF LIFE INSURANCE

Paper: BC 401

Max. Marks: 100

PPW: 2 Hrs; Credits : 2

Exam Duration: 3 Hrs

Objectives: The objectives of the course are : 1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

UNIT I: PRACTICE AND PLANS OF LIFE INSURANCE : a) **Practice of Life Insurance:** Overview of the Indian Insurance Market – Growth of Insurance Business in India – Organizational Structure of LIC – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling – Appointment of Agents – Remuneration to Agents – Trends in Life Insurance Distribution Channels. b) **Plans of Life Insurance:** Types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider Benefits – Industrial Life Insurance – MWP Policies – Keyman Insurance – Health Insurance and its types

UNIT II: PREMIUMS, BONUSSES AND ANNUITIES : a) **Premiums & Bonuses:** Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types – Revival of Postal Life Insurance Policies - Bonus in Policies –Types of Bonus in Life Insurance Policies. b) **Annuities:** Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs. Life Insurance – Terminology in Annuity

UNIT III: GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES : a) **Group Insurance:** Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance Schemes – Group Term Insurance Scheme – Group Gratuity Scheme – Group Superannuation Scheme – Types of Group Superannuation Schemes – Group Leave Encashment Scheme – Employees Deposit – Linked Insurance Scheme – Group Insurance Scheme in Lieu of EDLI – Social Security Scheme. b) **Linked Life Insurance Policies :** Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS – Traditional Plans Vs. ULIPS – Working Mechanism – Top-up and NAV – Features of ULIPS – Revival of ULIPS – IRDA Guidelines on ULIPS

UNIT IV: POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY : a) **Policy Documents:** Life Insurance Policy Application and Process – Proposal Form and Related Documents - Importance of a Policy Document – Format of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. b) **Assignment, Nomination & Surrender of Policy:** Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender of Policies – Foreclosure of Insurance Policies

UNIT V: POLICY CLAIMS : Types of Policy Claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of Title at Claim Processing Stage – Early Claims and Non-early Claims – Documents required for Processing Early Claims – Death due to Un-natural Causes or Accidents – Nomination – Assignment – Waiver of Evidence of Title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations for Claim Payments

SUGGESTED READINGS : 1. Risk Management and Insurance: Vaughan and Vaughan., 2.) Risk Management : A Publication of the Insurance Institute of India., 3). Guide to Risk Management: Sagar Sanyal 4). Insurance and Risk Management: P.K. Gupta 5). Insurance Theory and Practice: Tripathi PHI 6). Principles of Insurance Management: Neelam C Gulati, Excel Books 7). Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson 8). Principles of Risk Management and Insurance: (13th Edition), George E. Janda 9) . Risk Management and Insurance : Trieschman ,Gustavson and Hoyt 10) South Western College Publishing Cincinnati, Ohio, 10). Life Insurance: Vol I, II, III (LBRARO) : ICAFI Course Book. 11). Life and Health Insurance Handbook: Davis W.Gregg

Suggested Websites : www.irda.gov.in . 2) www.policyholder.gov.in . 3) www.irdaindia.org.in

Paper: (BC 404): CORPORATE ACCOUNTING

Paper: BC 404

PPW: 5 Hrs

Credit : 5

Max. Marks: 100

Exam Duration: 3 Hrs

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

UNIT-I: COMPANY LIQUIDATION:

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

UNIT-II: AMALGAMATION (AS-14):

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

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

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

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

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

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

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

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
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.

Paper: (BC 405): INCOME TAX – II

Paper: BC 405
PPW: 5 Hrs
Credit :5

Max. Marks: 100
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

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

UNIT-V: ASSESSMENT PROCEDURE:

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

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. 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

Paper: (BC 406): BUSINESS STATISTICS-II

Paper: BC 406

PPW: 4Hrs

Credit: 4

Max. Marks: 100

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

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

UNIT-II: INDEX NUMBERS:

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

UNIT-III: TIME SERIES:

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

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORITCAL DISTRIBUTIONS:

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

SUGGESTED 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
12. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

Paper: (BC 407): OBJECT ORIENTED PROGRAMMING IN C++

Paper: BC 407
PPW: 4 (3T+2P)
Credits : 4

Max. Marks: 70T + 30P
Exam Duration: 3 Hrs.

Objective: To gain skills of Object Oriented Programming using C++ Language.

UNIT-I: INTRODUCTION:

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

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

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

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

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

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

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

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

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

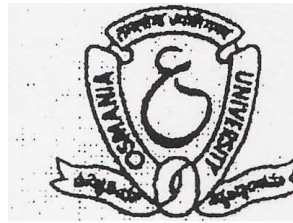
SUGGESTED READINGS:

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

B.Com (Computer Applications)

(w.e.f. 2016–2017)

Second Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2017

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)*

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)*

B.COM (Computer Applications) PROGRAMME**FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Relational Database Management Systems	DSE-4B	3T+2P	4
		Total		31	30

SECOND YEAR:**SEMESTER-III**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Programming with C	DSC-4C	3T+2P	4
		Total		31	30

SEMESTER-IV

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Objective Oriented Programming with C++	DSC-4D	3T+2P	4
		Total		31	30

**THIRD YEAR:
SEMESTER-V**

29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4
35.	BC507	Elective – I	DSE-1A	4T+2P	5
36.	BC508	Elective – II	DSE-2A	4T+2P	5
		Total		33	30

SEMESTER-VI

37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Elective – I	DSE-1B	5	5
44.	BC608	Elective - II	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		189	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory;** **P=Practicals;**

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

Paper : (BC 304) : ADVANCED ACCOUNTING

Paper:BC 304
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3 Hrs

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

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

UNIT-II: PARTNERSHIP ACCOUNTS–II:

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

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS

SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFITS PRIOR TO INCORPORATION:

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

UNIT-V: VALUATION OF GOODWILL AND SHARES:

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

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.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.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper : (BC 305) : INCOME TAX – I

Paper: BC 305

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

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

UNIT-III: INCOME FROM SALARIES:

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

UNIT-IV: INCOME FROM HOUSE PROPERTY:

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

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

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

SUGGESTED READINGS:

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

Paper : (BC 306) : BUSINESS STATISTICS-I

Paper: BC 306

PPW: 4Hrs

Credits : 4

Max. Marks: 100

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.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

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

UNIT-III: MEASURES OF CENTRAL TENDENCY:

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

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

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

UNIT-V: CORRELATION:

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

SUGGESTED READINGS:

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

Paper: (BC 307): PROGRAMMING WITH C

Paper: BC 307
PPW: 4 (3T+2P)

Max. Marks: 70T + 30P
Exam Duration: 3 Hrs.

Credits : 4

Objective s: *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

Paper : (BC 401) : PRACTICE OF LIFE INSURANCE

Paper: BC 401
PPW: 2 Hrs; Credits : 2

Max. Marks: 100
Exam Duration: 3 Hrs

Objectives: The objectives of the course are : 1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

UNIT I: PRACTICE AND PLANS OF LIFE INSURANCE : a) **Practice of Life Insurance:** Overview of the Indian Insurance Market – Growth of Insurance Business in India – Organizational Structure of LIC – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling – Appointment of Agents – Remuneration to Agents – Trends in Life Insurance Distribution Channels. b) **Plans of Life Insurance:** Types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider Benefits – Industrial Life Insurance – MWP Policies – Keyman Insurance – Health Insurance and its types

UNIT II: PREMIUMS, BONUSSES AND ANNUITIES : a) **Premiums & Bonus:** Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types – Revival of Postal Life Insurance Policies - Bonus in Policies –Types of Bonus in Life Insurance Policies. b) **Annuities:** Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs. Life Insurance – Terminology in Annuity

UNIT III: GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES : a) **Group Insurance:** Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance Schemes – Group Term Insurance Scheme – Group Gratuity Scheme – Group Superannuation Scheme – Types of Group Superannuation Schemes – Group Leave Encashment Scheme – Employees Deposit – Linked Insurance Scheme – Group Insurance Scheme in Lieu of EDLI – Social Security Scheme. b) **Linked Life Insurance Policies :** Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS – Traditional Plans Vs. ULIPS – Working Mechanism – Top-up and NAV – Features of ULIPS – Revival of ULIPS – IRDA Guidelines on ULIPS

UNIT IV: POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY : a) **Policy Documents:** Life Insurance Policy Application and Process – Proposal Form and Related Documents - Importance of a Policy Document – Format of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. b) **Assignment, Nomination & Surrender of Policy:** Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender of Policies – Foreclosure of Insurance Policies

UNIT V: POLICY CLAIMS : Types of Policy Claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of Title at Claim Processing Stage – Early Claims and Non-early Claims – Documents required for Processing Early Claims – Death due to Un-natural Causes or Accidents – Nomination – Assignment – Waiver of Evidence of Title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations for Claim Payments

SUGGESTED READINGS : 1. Risk Management and Insurance: Vaughan and Vaughan., 2.) Risk Management : A Publication of the Insurance Institute of India., 3). Guide to Risk Management: Sagar Sanyal 4). Insurance and Risk Management: P.K. Gupta 5). Insurance Theory and Practice: Tripathi PHI 6). Principles of Insurance Management: Neelam C Gulati, Excel Books 7). Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson 8). Principles of Risk Management and Insurance: (13th Edition), George E. Ejd 9) . Risk Management and Insurance : Trieschman ,Gustavson and Hoyt 10) South Western College Publishing Cincinnati, Ohio, 10). Life Insurance: Vol I, II, III (LBRARO) : ICAFI Course Book. 11). Life and Health Insurance Handbook: Davis W.Gregg

Suggested Websites : www.irda.gov.in . 2) www.policyholder.gov.in . 3) www.irdaindia.org.in

Paper : (BC 404) : CORPORATE ACCOUNTING

Paper: BC 404

Max. Marks: 100

PPW: 4 Hrs

Exam Duration: 3 Hrs

Credits : 4

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

UNIT-I: COMPANY LIQUIDATION:

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

UNIT-II: AMALGAMATION (AS-14):

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

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

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

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

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

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

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

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
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.

Paper : (BC 405) : INCOME TAX – II

Paper: BC 405

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

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

UNIT-V: ASSESSMENT PROCEDURE:

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

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. 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

Paper : (BC 406) : BUSINESS STATISTICS-II

Paper: BC 406

Max. Marks: 100

PPW: 5Hrs

Exam Duration: 3hrs

Credit : 5

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

UNIT-I: REGRESSION:

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

UNIT-II: INDEX NUMBERS:

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

UNIT-III: TIME SERIES:

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

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORETICAL DISTRIBUTIONS:

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

SUGGESTED READINGS:

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

Paper: (BC 407): OBJECT ORIENTED PROGRAMMING IN C++

Paper: BC 407
PPW: 4 (3T+2P)

Max. Marks: 70T + 30P
Exam Duration: 3 Hrs.

Credits : 4

Objective: To gain skills of Object Oriented Programming using C++ Language.

UNIT-I: INTRODUCTION:

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

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

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

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

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

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

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

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

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

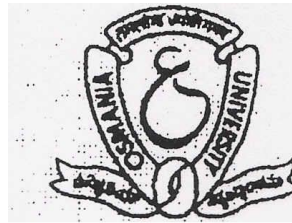
SUGGESTED READINGS:

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

B.Com (Honours)

(w.e.f. 2016–2017)

Second Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2017

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

DEPARTMENT OF COMMERCE, O.U.*Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.**(w.e.f. Academic Year 2016-17)***B.COM (HONOURS) PROGRAMME****FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	English/MIL Communication	AECC-1	5	5
2.	BC102	Information Technology	GE-1	4T+2P	5
3.	BC103	Financial Accounting - I	DSC-1A	5	5
4.	BC104	Business Economics	DSC-2A	5	5
5.	BC105	Business Organization	DSC-3A	5	5
6.	BCH106	Principles of Marketing	DSC-4A	5	5
		Total		31	30

SEMESTER-II

7.	BC201	English/MIL Communication	AECC-2	5	5
8.	BCH202	Relational Database Management System	GEN-2	4T+2P	5
9.	BC203	Financial Accounting - II	DSC-1B	5	5
10.	BC204	Managerial Economics	DSC-2B	5	5
11.	BC205	Principles of Management	DSC-3B	5	5
12.	BC206	Foreign Trade	DSC-4B	5	5
		Total		31	30

SECOND YEAR:**SEMESTER-III**

13.	BC301	Entrepreneurial Development & Business Ethics	SEC-1	2	2
14.	BCH302	Management Information System	GEN-3	4T+2P	5
15.	BC303	Advanced Accounting	DSC-1C	5	5
16.	BC304	Income Tax-I	DSC-2C	5	5
17.	BC305	Business Statistics	DSC-3C	5	5
18.	BCH306	Marketing Management	DSC-4C	5	5
19.	BCH307	Human Resources Management	DSC-5C	5	5
		Total		33	32

SEMESTER-IV

20.	BCH401	Business Mathematics	SEC-2	2	2
21.	BCH402	E Commerce & Digital Marketing	GEN-4	4T+2P	5
22.	BC403	Corporate Accounting	DSC-1D	5	5
23.	BC404	Income Tax-II	DSC-2D	5	5
24.	BC405	Business Statistics-II	DSC-3D	5	5
25.	BC406	Auditing	DSC-4D	5	5
26.	BCH407	Financial Statements Analysis	DSC-5D	5	5
		Total		33	32

THIRD YEAR:					
SEMESTER-V					
27.	BC501	Cost Accounting	DSC-1E	5	5
28.	BC502	Business Law	DSC-2E	5	5
29.	BC503	Banking Theory & Practice	DSC-3E	4	4
30.	BC504	Computerised Accounting	DSC-4E	3T+2P	4
31.	BCH505	Research Methodology	DSC-5E	4	4
32.	BCH506	Financial Management	DSE-1	5	5
33.	BCH507	Financial Services	DSE-2	5	5
		Total		33	32
SEMESTER-VI					
34.	BC601	Managerial Accounting	DSC-1F	5	5
35.	BC602	Company Law	DSC-2F	5	5
36.	BC603	Financial Institutions & Markets	DSC-3F	4	4
37.	BC604	Commerce Lab	DSC-4F	2T+4P	4
38.	BCH605	Project Report/IFRS	DSC-5F	4	4
39.	BCH606	Investment Management	DSE-3	5	5
40.	BCH607	International Finance	DSE-4	5	5
		Total		34	32
		GRAND TOTAL		195	188

AECC:Ability Enhancement Compulsory Course; SEC:Skill Enhancement Course;DSC:Discipline Specific Course; DSE:Discipline Specific Elective; GE:Generic Elective; T: Theory; P: Practical; R: Report; VV:Viva-Voce Examination; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	5	10
2	SEC	2	2	4
3	DSC	22	5	110
		6	4	24
4	DSE	4	5	20
5	GE	4	5	20
	TOTAL	40		188
	Commerce Total	32		154

SECOND YEAR SYLLABUS

Paper : (BC 301) : ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BC 301
PPW: 2 Hrs
Credits : 2

Max. Marks: 100
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: Evolution-Concept - Functions - Characteristics – Importance of Entrepreneur– Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India – Opportunities & Challenges-Entrepreneurship today.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

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

UNIT-III: PROJECT AND MSMEs:

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

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

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

UNIT-V: BUSINESS ETHICS:

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

SUGGESTED 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.

Paper : (BCH 302) : MANAGEMENT INFORMATION SYSTEM

Paper: BCH 302
PPW: 5 (4T + 2P)
Credits : 5

Max Marks: 100
Exam Duration: 3hrs

Objective: To equip the students with finer nuances of MIS.

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.

Paper : (BC 303) : ADVANCED ACCOUNTING

Paper: BC 303

PPW:5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3 Hrs

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

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

UNIT-II: PARTNERSHIP ACCOUNTS–II:

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

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS

SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

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

UNIT-V: VALUATION OF GOODWILL AND SHARES:

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

SUGGESTED READINGS:

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

Paper : (BC 304) : INCOME TAX – I

Paper: BC 304

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

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

UNIT-II: AGRICULTURAL INCOME:

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

UNIT-III: INCOME FROM SALARIES:

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

UNIT-IV: INCOME FROM HOUSE PROPERTY:

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

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

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

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. 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.

Paper : (BC 305) : BUSINESS STATISTICS

Paper: BC 305

PPW: 5Hrs

Credits : 5

Max. Marks: 100

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.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

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

UNIT-III: MEASURES OF CENTRAL TENDENCY:

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

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

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

UNIT-V: CORRELATION:

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

SUGGESTED READINGS:

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

Paper : (BCH 306) : MARKETING MANAGEMENT

Paper: BCH 306

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

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 Mix 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 and Publicity - 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, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma etal., Cengage Learning.

Paper : (BCH 307) : HUMAN RESOURCE MANAGEMENT

Paper: BCH 307

PPW: 5 Hrs

Credits : 5

Max Marks: 100

Exam Duration: 3Hrs

***Objective:** To familiarize 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.

UNIT-II: HR PLANNING:

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

UNIT-III: RECRUITMENT AND SELECTION:

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

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

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

UNIT-V: PERFORMANCE APPRAISAL:

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

SUGGESTED READING:

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

Paper: (BCH 401): BUSINESS MATHEMATICS

Paper: SEC 2

Max. Marks: 50

PPW: 2 Hrs

Exam Duration: $1\frac{1}{2}$ Hrs

Credits: 2

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

UNIT-I: THEORY OF SETS, QUADRATIC EQUATIONS AND PROGRESSIONS:

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory.

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-II: CALCULUS, MATRICES AND DETERMINANTS:

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.

Matrices: Introduction – Types of Matrices – Matrix Algebra – Addition, Subtraction, Multiplication – Transpose of a Matrix – Properties of Transpose – Inverse of a Matrix – Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Cramer's Rule.

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: J.K. Singh, Himalaya
5. Business Mathematics: Amrutha Dixith & Others, Himalaya
6. Business Mathematics:: M. Wilson, Himalaya.
7. Business Mathematics:: D.C. Sancheti & V.K. Kpoor, Sultan Chand & Co.

Paper : (BCH 402) : E-COMMERCE & DIGITAL MARKETING

Paper: BCH402
PPW: 5 (4T+2p) Hrs
Credits : 5

Max Marks: 100
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.

Paper : (BC 403) : CORPORATE ACCOUNTING

Paper: BC 403

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3 Hrs

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

UNIT-I: COMPANY LIQUIDATION:

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

UNIT-II: AMALGAMATION (AS-14):

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

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

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

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

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

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

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

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
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.

Paper : (BCH 404) : INCOME TAX – II

Paper: BC 404

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

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

UNIT-II: INCOME FROM OTHER SOURCES:

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

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

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

UNIT-V: ASSESSMENT PROCEDURE:

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

SUGGESTED READINGS:

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

Paper : (BCH 405) : BUSINESS STATISTICS-II

Paper: BC 405

PPW: 5Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3hrs

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

UNIT-I: REGRESSION:

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

UNIT-II: INDEX NUMBERS:

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

UNIT-III: TIME SERIES:

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

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORETICAL DISTRIBUTIONS:

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

SUGGESTED READINGS:

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

Paper : (BC 406) : AUDITING

Paper: BC 406

PPW: 4Hrs

Credits : 4

Max. Marks: 100

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

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

Paper : (BCH 407) : FINANCIAL STATEMENT ANALYSIS

Paper: BCH 407
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3 Hrs

Objective: To acquire knowledge and 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.

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.

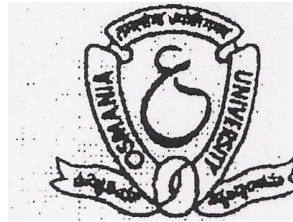
SUGGESTED READINGS:

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

B.Com

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (General) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2018-19)

B.COM PROGRAMME**FIRST YEAR:****SEMESTER-I:**

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>Course Type</i>	<i>HPW</i>	<i>Credits</i>
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II:

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
		Total		30	30

SECOND YEAR:**SEMESTER-III:**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		30	30

SEMESTER-IV:

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Financial Statement Analysis	DSC-4D	4	4
		Total		30	30

**THIRD YEAR:
SEMESTER-V**

29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BC506	Auditing	DSC	4	4
35.	BC507	Computerised Accounting	DSE	4T+2P	5
36.	BC508	Accounting Standards	DSE	5	5
		Total		31	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of Indian Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSC	3T+2P	4
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BC607	Financial Institutions & Markets	DSE	5	5
44.	BC608	Advanced Corporate Accounting	DSE	5	5
		Total		33	30
		GRAND TOTAL		185	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory; P=Practicals;**

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS**Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE**

Paper: BC501

PPW: 2 Hrs

Max. Marks: 40+10

Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS :

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

Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ Hrs

Objectives: 1) to provide an overview of Indian economy
2) to make the student acquaint with the latest developments in the economy

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

SUGGESTED READINGS:

- 1) Meera Naidu “Introduction to Indian Economy” HPH
- 2) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2013.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalaya Publishing Company, New Delhi, 2013.
- 4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 5) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2013.
- 6) Aswathappa.K. “Essentials of Business Environment – Text, cases & Exercises” Himalaya Himalaya Publishing Company, New Delhi, 2013.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) The Economic Times, News paper
- 9) Business Line, News paper

Paper : (BC 503) : COST ACCOUNTING

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

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 – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

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

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

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper : (BC 504) : BUSINESS LAW

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

Objective: to make the students acquire 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: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya
- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.
- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Publications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper : (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505
PPW: 4 Hrs

Max. Marks: 80 + 20
Exam Duration: 3Hrs

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

Paper : (BC 506) : AUDITING

Paper: BC506

PPW: 4 Hrs

Max. Marks: 80 + 20

Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

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

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

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

UNIT-IV: VOUCHING:

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

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

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

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing : Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP.
5. Auditing: Aruna Jha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
8. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

Paper : (BC 507) : COMPUTERISED ACCOUNTING

Paper: BC507
PPW: 5 (4T & 2P)
Objective: To make the students to acquire the knowledge of computer software

Max. Marks: 80+20
Exam Duration: 3Hrs.

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper: (BC 508) : ACCOUNTING STANDARDS**Paper: BC508****PPW: 5 Hrs****Max Marks: 80+20****Exam Duration: 3 Hrs**

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

UNIT-I: INTRODUCTON:

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

UNIT-II: AS 1, 2, 3, 4, 5, 7 and 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-7: Accounting for Construction Contracts – AS-9: Revenue Recognition (including simple problems).

UNIT-III: AS-10, 11, 12, 13, 14, 16 and 17: AS-10: Property Plant and Equipment – 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-16: Accounting for Borrowing Costs - AS-17: Segment Reporting (including simple problems).

UNIT-IV: AS-18, 19, 20, 22, 24, 26 and 29: AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets (including simple problems).

UNIT-V: Introduction of Ind AS:

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS.

Suggested Readings:

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

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

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

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

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

SUGGESTED READINGS :

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

BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:

Role and pattern of industrialization-Large-scale industry- Small-scale industry-Information Technology Industry-Labour problems-Labour Policy-Social Security-Trade Union Movement-Industrial Disputes-Unorganized Sector-Foreign Trade - Balance of Payments - SEZs- Foreign Exchange- Convertibility-Banking Sector-Money Market- Public Finance-Financial relations between Centre and States;.

SUGGESTED READINGS:

- 1) Meera Naidu “ Sectors of Indian Economy” HPH
- 2) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2010.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2010.
- 4) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2007.
- 5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
- 6) Anjaneyulu, “Introduction to Indian Economy” Himalaya Himalya Publishing Company, New Delhi, 2011.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) Sectors of Indian Economy: Satya Sudha, Himalaya
- 9) The Economic Times, News paper
- 10) Business Line, News paper

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equipment the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

BC 604: COMPANY LAW (2013Act)

Paper: BC604
PPW: 4

Max. Marks:80 + 20
Exam Duration: 3Hrs

Objective: to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

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

BC 605: MANAGERIAL ACCOUNTING

Paper: BC605

PPW: 5 Hrs

Max. Marks: 80 + 20

Exam Duration: 3 Hrs

***Objective:** to acquire Managerial Accounting decision-making techniques and reporting methods.*

UNIT-I: INTRODUCTION:

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

UNIT-II: MARGINAL COSTING:

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

UNIT-III: DECISION MAKING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

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

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

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

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

SUGGESTED READINGS:

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

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
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 KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

BC 607: FINANCIAL INSTITUTIONS AND MARKETS

Paper: BC607

Max. Marks: 80 + 20

PPW: 4 Hours

Exam Duration: 3 Hours

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

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

UNIT-II: FINANCIAL INSTITUTIONS:

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

UNIT-III: MONEY MARKET:

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

UNIT-IV: DEBT MARKET:

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

UNIT-V: EQUITY MARKET:

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

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

BC 608: ADVANCED CORPORATE ACCOUNTING

Paper: BC 608
PPW: 5 Hrs

Max. Marks: 80 + 20
Exam Duration: 3 Hrs

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

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

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

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

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

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

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

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

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

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

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

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

SUGGESTED READINGS:

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

B.Com (Computers)

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.

Structure of B.Com (Computers) (CBCS) for Osmania University, Hyderabad.

(w.e.f. Academic Year 2018-19)

DEPARTMENT OF COMMERCE, O.U.*Structure of B.Com (Computers) (CBCS) for Osmania University, Hyderabad.**(w.e.f. Academic Year 2016-17)***B.COM (Computers) PROGRAMME****FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BCC207	Management Information System	DSC-4B	3T+2P	4
		Total		31	30

SECOND YEAR:**SEMESTER-III**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BCC307	Programming with C	DSC-4C	3T+2P	4
		Total		31	30

SEMESTER-IV

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BCC407	Objective Oriented Programming with C++	DSE-4D	3T+2P	5
		Total		31	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BCC506	Excel Foundation	DSC	4	4
35.	BCC507(a)	Computerised Accounting/ Business Analytics	DSE	4T+2P	5
	BCC507(b)		DSE	5	5
36.	BCC508(a)	Web Technology/ Business Simulation	DSE	4T+2P	5
	BCC508(b)		DSE	5	5
Total				30/32	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of Indian Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSC	3T+2P	4
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BCC607(a)	E-Commerce/ Business Forecasting	DSE	4T+2P	5
	BCC607(b)		DSE	5	5
44.	BCC608(a)	Relational Database Management Systems/ Business Analytics Programming	DSE	4T+2P	5
	BCC608(b)		DSE	5	5
Total				33/35	30
GRAND TOTAL				187	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory;**
P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language DSC	8	5	40
		8	5	40
		16	4	64
4	DSE	5	4	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE

Paper: BC501
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS :

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

Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objectives: 1) to provide an overview of Indian economy
2) to make the student acquaint with the latest developments in the economy

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

SUGGESTED READINGS:

- 1) Meera Naidu “Introduction to Indian Economy” HPH
- 2) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2013.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2013.
- 4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 5) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2013.
- 6) Aswathappa.K. “Essentials of Business Environment – Text, cases & Exercises” Himalaya Himalya Publishing Company, New Delhi, 2013.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) The Economic Times, News paper
- 9) Business Line, News paper

-:-

Paper : (BC 503) : COST ACCOUNTING

Paper: BC503
PPW: 4 Hrs

Max. Marks: 80 + 20
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 – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

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

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper : (BC 504) : BUSINESS LAW

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

Objective: to make the students acquire 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: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya
- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.
- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Publications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper : (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505
PPW: 4 Hrs

Max. Marks: 80 + 20
Exam Duration: 3Hrs

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

Paper : (BCCA 506) :EXCEL FOUNDATION

Paper: BCCA 506

Max. Marks: 80+20

THPW: 4 Hrs

Exam Duration: 3 Hrs

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

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

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

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

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

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

Introducing Excel:

SUGGESTED READINGS:

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

Paper : (BC 507) (a) : COMPUTERISED ACCOUNTING

Paper: BC507(a)

Max. Marks: 80 + 20

PPW: 5 (4T & 2P)

Exam Duration: 3 Hrs.

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

CHAPTER I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

CHAPTER II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

CHAPTER III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

CHAPTER IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

CHAPTER V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publicatio

Paper : (BCC 507) (b): BUSINESS ANALYTICS

Paper: BCC 507 (b)

Max. Marks: 80+20

PPW: 5 Hrs

Exam Duration: 3 Hrs

Objective: To acquire knowledge for application of Business Analysis techniques and tools in a given business scenario

UNIT-I: INTRODUCTION:

To Decision Science: History of Operations Research/Decision Science, Definition and Features of Decision Science. Approach to Problem Solving, Methodology of Decision Science, Opportunities and Shortcomings of the Decision Science Approach, Applications of Decision Science. Computer Software for Decision Science.

UNIT-II: INTRODUCTION TO LINEAR PROGRAMMING:

Structure of Linear Programming Model, Advantages and Limitations of Linear Programming, Application areas of Linear Programming, General Mathematical Model of Linear Programming Problems, Guidelines of Linear Programming Model Formulation

UNIT-III: METHODS OF LINEAR PROGRAMMING - I:

The Graphical Method, Important Definitions, Extreme Point Solution Method, Examples on Maximization LP Problem, Examples on Minimization LP Problem; Examples on Mixed Constraints LP Problem, Iso-Profit (Cost) Function Line Method.

UNIT-IV: METHODS OF LINEAR PROGRAMMING - II:

The Simplex Method, Simplex Algorithm (Maximization case), Simplex Algorithm (Minimization case), Two Phase Method, Big M Method, Some Complications and their Resolutions: Unrestricted Variables, Tie for Entering Basic Variable, Tie for Leaving Basic Variable, Degeneracy.

UNIT-V: EXPLORATORY DATA ANALYSIS: Exploring Central Tendency of Data, Exploring Dispersion of Data in terms of Standard Deviation, Skewness and Kurtosis, Standard Error of Mean, Designing Confidence Intervals, Identifying Outliers through Box Plot.

SUGGESTED READINGS:

1. Operations Research: J K Sharma, Macmillan.
2. Operations Research: Anand Sharma, HPH
3. Operations Research: Hamdy A. Taha, Pearson.
4. Operations Research: Mote and Madhaan, Wiley
5. Quantitative Techniques in Management: N. D. Vohra, Tata McGraw Hill.
6. Quantitative Techniques for Managerial Decisions: U. K. Srivastava, G. V. Shenoy and S. C. Sharma. New Age International Ltd.

BCC 508: WEB TECHNOLOGY

Paper: BCC 508
PPW: 5 (4T + 2P)

Max. Marks: 80+20
Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: JAVA SCRIPT:

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

UNIT-IV: EVENTS AND EVENT HANDLERS:

General information about Events – Event – OnAbort – OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - On submit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

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

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

SUGGESTED READINGS:

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

Paper : (BCC 508) : BUSINESS SIMULATION

Paper: BCC 508

Max. Marks: 80+20

PPW: 5 Hrs

Exam Duration: 3 Hrs

Objective: Students will learn how to build simulation models using M S Excel.

UNIT-I: FUNCTIONS AND FORMULAS: Understanding Screen Layout - Creating Auto List & Custom List - Entering, Selecting and Editing Data - Understanding References (Relative, Absolute & Mixed) - Working on Various Functions & Formulas - Common Basic Functions - Logical Functions - Text Functions - Date & Time Functions - Lookup & Reference Functions - Mathematical Functions - Conditional Functions - Referring Data from Different Worksheet & Workbook Formula–Auditing -Various Calculation Techniques - Working on Ranges.

UNIT-II: PRESENTATION OF DATA: Sorting Techniques - Various Data Filtering Techniques - Formatting Techniques - Conditional Formatting - Number Formatting - Table Formatting - Protecting Sheets & Files - Understanding Various Excel Window Techniques - Viewing Excel Spreadsheet in various Layouts - Advanced Printing Techniques - Templates - Themes.

UNIT-III: DATA ANALYSIS TOOLS: Data Consolidation - Text to Columns - Flash Fill - Remove Duplicates - Advanced Data Validation Techniques - What-if Analysis - Goal Seek - Data Table - Solver – Scenarios; Working with Tables - Creating Charts - Understanding Sparklines (Line, Column, Win/Loss) - Pivot Tables & Pivot Charts.

UNIT – IV: SIMULATION – I: Simulations, Decision Trees and Forecasting, when should we use simulation, simulation modeling cycle. Introduction to Monte Carlo Simulation, generating random values, discrete and continuous functions,Excel for simple simulation.

UNIT – V: SIMULATION – II: Managerial applications of risk analysis, performing a simulation using @Risk, analyzing the simulation output, generating various plots. Simulation in forecasting, Advanced simulation techniques, simulations for: stocks, financial statements, games, taxes (Any two).

SUGGESTED READINGS:

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

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

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

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

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

SUGGESTED READINGS :

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

BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:

Role and pattern of industrialization-Large-scale industry- Small-scale industry-Information Technology Industry-Labour problems-Labour Policy-Social Security-Trade Union Movement-Industrial Disputes-Unorganized Sector-Foreign Trade - Balance of Payments - SEZs- Foreign Exchange- Convertibility-Banking Sector-Money Market- Public Finance-Financial relations between Centre and States;

SUGGESTED READINGS:

- 1) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2010.
- 2) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2010.
- 3) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2007.
- 4) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
- 5) Anjaneyulu, “Introduction to Indian Economy” Himalaya Himalya Publishing Company, New Delhi, 2011.
- 6) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 7) Sectors of Indian Economy: Satya Sudha, Himalaya
- 8) The Economic Times, News paper
- 9) Business Line, News paper

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equipment the students with the knowledge regarding Theory and Practice of GST

CHAPTER I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

CHAPTER II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

CHAPTER III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

CHAPTER IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

CHAPTER V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

BC 604: COMPANY LAW (2013Act)

Paper: BC604
PPW: 4

Max. Marks:80 + 20
Exam Duration: 3Hrs

Objective: to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajasri. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 6) Corporate Law: PPS Gogna, S Chand.
- 7) Company Law: Bagrial AK: Vikas Publishing House.

BC 605: MANAGERIAL ACCOUNTING

Paper: BC605
PPW: 5 Hrs

Max. Marks: 80 + 20
Exam Duration: 3 Hrs

Objective: to acquire Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION:

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

UNIT-II: MARGINAL COSTING:

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

UNIT-III: DECISION MAKING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

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

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

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

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

SUGGESTED READINGS:

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

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
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 KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

Paper : (BC 607) (a) : E-COMMERCE

Paper: BC607 (a)

Max Marks: 80+20

PPW: 5 (4T + 2P)

Exam Duration: 3 Hrs

Objective: to acquire conceptual and application knowledge of ecommerce.

UNIT-I: INTRODUCTION:

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

UNIT-II: FRAMEWORK OF E-COMMERCE:

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.
Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

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

SUGGESTED READINGS:

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

Paper : (BCC 607) (b) : BUSINESS FORECASTING

Paper: BCC 607 (b)
PPW: 5Hrs

Max. Marks: 80+20
Exam Duration: 3 Hrs

Objective: To acquire knowledge for application of Business Forecasting techniques and tools in a given business scenario

UNIT-I: INTRODUCTION TO FORECASTING: Types of Forecasting Methods, Time Series Analysis, Components of Time Series- Secular Trend, Seasonal Variations, Cyclical Variations, Random Variations, The Additive Model and Multiplicative Model, Measurements of Error in Forecasting (MAD, MAPE, RMSE), Freehand Method

UNIT-II: TIME SERIES ANALYSIS: Smoothing Techniques, Moving Averages Method, Weighted Moving Averages Method, Semi-Averages Method, Exponential Smoothing Method, Double Exponential Smoothing Method, Regression Trend Analysis, Autocorrelation and Auto regression.

UNIT-III: LINEAR REGRESSION: Introduction to Simple Linear Regression, Determination of Intercept and coefficient of Regression, Coefficient of Determination, Standard Error of Estimate, Measuring Autocorrelation- Durbin Watson Statistics, Testing of slope, Estimate of population of coefficient of regression, Testing the overall Model.

UNIT-IV: MULTIPLE LINEAR REGRESSION: Multiple Regression model with more than one Independent Variable, Determination of Coefficient of Multiple Determination (R^2), Adjusted R^2 , Standard Error of Estimate, Testing Assumptions of Linear Regression.

UNIT-V: LOGISTIC REGRESSION: The Odds and Probabilities, Logit Function, Logistic Regression Coefficients, Nagelkerke R Square, Classification Matrix, Sensitivity and Specificity, ROC Curve.

SUGGESTED READINGS:

1. Business Statistics: Naval Bajpai, Pearson.
2. Multivariate Data Analysis: Hair, Black, Babin, Anderson, Pearson.
3. Statistics for Management: Anand Sharma, HPH
4. Applied Multivariate Statistical Analysis: Richard A. Johnson, Pearson.
5. Statistics for Business and Economics: Anderson, Cengage Learning.
6. Statistics for Management: R. I. Levin, D. S. Rubin, S. Rastogi & M. H. Siddiqui, Pearson.
7. Statistical Tools for Managers: D P Apte, Excel Books.

BCCA 608 (a): RELATIONAL DATABASE MANAGEMENT

Paper: BCCA 608 (a)

Max. Marks: 80+20

PPW: 5 (4T + 2P)

Exam Duration: 3 Hrs

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

UNIT-I: BASIC CONCEPTS:

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

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

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - 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. Relational Database Management Systems: Tulasi Ram Kandula, HPH
3. Introduction to Database Management System: ISRD Group, McGraw Hill.
4. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
5. Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.
6. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
7. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
8. Database Management System: Nirupma Pathak, Himalaya.
9. Database Management Systems: Pannerselvam, PHI.
10. Relational Database Management System: Srivastava & Srivastava, New Age
11. PHPMySQL Spoken Tutorials by IIT Bombay.
12. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

Paper : (BCC 608) (b):BUSINESS ANALYTICS PROGRAMMING

Paper: BCC 608(b)
PPW: 5 Hrs

Max. Marks: 80+20
Exam Duration: 3Hrs

Objective: Students will learn how to master basics of most used Analytical Softwares like Base-SAS, R and Python.

UNIT-I: INTRODUCTION: Database Management Systems – Definition, What is MySql? MySql Installer, Download sample Database, Loading Sample Database, Structured Query Language, Data types.

UNIT-II: DATA DEFINITION AND MANIPULATION: Creating Table, Data Integrity, Creating constraints, Querying Database, Retrieving result sets, Functions and Joins, Sub Queries.

UNIT-III: BASICS OF SAS: Introduction to SAS, Installation of SAS university Edition, prerequisites for data analysis using SAS, SAS architecture, Data Types, formats and informat, SAS coding- Data step and proc step, libraries, Importing external data, Reading and manipulating Data, functions, Data Transformations, Conditional Statements.

UNIT-IV: PYTHON: Basics of Python – various tools, Installation of Anaconda Navigator, Data types – string, tuples, set, lists, dictionary, Arrays. Spyder and Documentation with Jupyter.

UNIT-V: R PROGRAMMING: Basics of R, Installation of R studio, Vectors, Matrices, Data types, Importing files, Writing files, Merging Files, Data Manipulation and Data Cleaning, Functions,

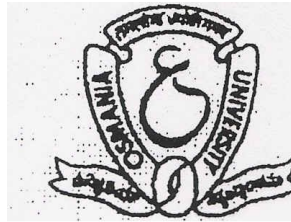
SUGGESTED READINGS:

1. R : Hands-on Programming; Garrett Golemund, O’ Reilly Media Publishers
2. R : R Cookbook; Teetor Paul, O’ Reilly Media Publishers
3. Python : Mastering Python for Data Science; Samir Madhavan, Packt Publishing
4. Python : Python for Data Analysis; W McKinney, O’ Reilly Media Publishers
5. SAS : The little SAS book; Lora D Delwiche, SAS Institute
6. SAS : SAS for dummies; Chris Hemedinger and Stephen McDaniel, Wiley
7. MySql : MYSQL in a nutshell; Russell Dyer, O’ Reilly Media Publishers
8. MySql : MySQL cookbook by Paul DuBois, O’ Reilly Media Publishe

B.Com (Tax Practices and Procedures)

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com ((Tax Practices & Procedures) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)*

B.COM (Tax Practices & Procedures) PROGRAMME**FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
		Total		30	30

SECOND YEAR:**SEMESTER-III**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
		Total		30	30

SEMESTER-IV

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Auditing	DSC-4D	4	4
		Total		30	30

THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BCT506	Assessment of Other Entities	DSE	5	5
35.	BC507	Computerised Accounting	DSC	4T+2P	4
36.	BCT508	Customs Procedure & Practice	DSE	5	5
		Total		32	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of India Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSE	4T+2P	5
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BC607	Financial Institutions & Markets	DSC	4	4
44.	BCT608	Tax Planning & Management	DSE	5	5
		Total		33	30
		GRAND TOTAL		186	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory; P=Practicals;**

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE

Paper: BC501
PPW: 2 Hrs

Max. Marks: 40+10
Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS :

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

Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

- Objectives:** 1) to provide an overview of Indian economy
2) to make the student acquaint with the latest developments in the economy

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

SUGGESTED READINGS:

- 1) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2013.
- 2) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2013.
- 3) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 4) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2013.
- 5) Aswathappa.K. “Essentials of Business Environment – Text, cases & Exercises” Himalaya Himalya Publishing Company, New Delhi, 2013.
- 6) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 7) The Economic Times, News paper
- 8) Business Line, News paper

-:-

Paper : (BC 503) : COST ACCOUNTING

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

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 – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

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

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

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper : (BC 504) : BUSINESS LAW

Paper: BC504

Max Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: *to make the students acquire 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: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya

- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.
- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Pulications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper : (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3Hrs

***Objective:** to acquire knowledge of working of Indian Banking system.*

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

Paper : (BCT 506) : ASSESSMENT OF OTHER ENTITIES

Paper: BCT506
PPW: 5 Hrs

Max. Marks: 80 + 20
Exam Duration: 3Hrs

Objective: To acquaint the students with the basics and latest developments in areas of Assessment of Other Entities.

UNIT-I: HINDU UNDIVIDED FAMILIES:

Introduction- Schools of Hindu Law- Residential Status of HUF- Partition of HUF Impartible Estate- Income not to be treated as family income- Assessment of HUF (Theory and Problems).

UNIT-II: ASSESSMENT OF PARTNERSHIP FIRMS U/S 184:

Meaning of Partnership Firm- Conditions for Assessment as a firm U/S 184 and 185 Treatment of interest and remuneration paid to partners U/S 40(b)- Computation of Total Income – Assessment of Partners of Firm – Change in Constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm (Theory and Problems).

UNIT-III: ASSESSMENT OF PARTNERSHIP FIRMS ASSESSED AS AOP:

Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP's – Total Income – Treatment of Share of Income received by partners of PFAOP(Theory and Problems).

UNIT-IV: ASSESSMENT OF COMPANIES:

Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc (Theory and Problems).

UNIT-V: ASSESSMENT OF CO- OPERATIVES AND TRUSTS:

Meaning of Co-operative Society – Definition – Deduction U/S 80(p) – Other deductions – Computation of Tax.

Definition Trust – Creation – Assessment of Private Trust – Charitable Trust – Exemptions – Application of Income – Income not exempted – Registration (Theory only)

SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagwati Prasad: Direct Tax Laws and Practice.
3. B. B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.

Paper : (BC 507) : COMPUTERISED ACCOUNTING

Paper: BC507

Max. Marks: 80+20

PPW: 5 (4T & 2P)

Exam Duration: 3 Hrs.

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper : (BCT 508) CUSTOMS PROCEDURE & PRACTICE

Paper: BCT 508
Instruction:5ppw

Exam Duration : 3 hrs.
Marks: 100[80T+20I]

Objective: To acquaint the students with the provisions of Customs Act.

UNIT I: CUSTOMS ACT AND IMPORTANT TERMS AND DEFINITIONS OF CUSTOMS:

An overview of Customs Act 1962, An overview of Customs Tariff Act 1975. Role of Customs in international trade-Customs Organization in India—Terms and definitions-Assessable value, Baggage, Bill of entry, Bill of exports, Dutiable goods, Duty, Exporter, Foreign going vessel/ aircraft, Goods, Import, Import manifest, Prohibited Goods, Shipping bill, Stores, Boat notes, Transit goods, Coastal goods, Bill of lading, Export manifest, FOB, FAS, CIF, Letter of Credit, Canalized goods, Import against licensing.

UNIT II: DUTIES AND IMPORT PROCEDURES:

Kinds of duties (as per latest finance acts)-prohibition on exportation and importation of goods - provisions regarding notified and specified goods-Import of goods through sea, air, land – clearance of baggage- measuring and kinds of baggage-rules & procedures of import thereof- exempted baggage-general free allowances- concession to person transferring his residence – concession to tourists – import through courier post.

UNIT III: GOODS, PROCEDURES AND DUTY DRAWBACK:

Damaged goods-pilfered goods – Destroyed goods -Derelict – Conveyances-Clearance procedure for import by stores – Export procedure– Warehousing – Coastal goods-Duty drawback-Meaning – Scheme – Procedure and documentation – Drawback rates – Drawback claim procedure – Drawback on re-export.

UNIT IV: OFFICERS, PENALTIES AND EXEMPTIONS:

Customs administrative & Operational authorities –Powers of Customs Officers – Penalties and offences under Customs Act.-Exemptions of duty- Remissions of duty- Demand of duty-Recovery and refund of duty.

UNIT V: EXPORT POLICY AND EXPORT PROMOTION:

Export policy—Export promotion schemes – Schemes where export production has to be isolated from domestic production unit to get inputs free from taxes – Other schemes of export promotion.

Suggested Readings:

1. VS Datey : Indirect Taxes, Taxman Publications, New Delhi
2. R.K.Jain : Customs Law Manual Central Publications, New Delhi
3. Balachandran: Indirect Taxation – Sultan Chand & Sons, New Delhi.

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

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

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

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

SUGGESTED READINGS :

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

BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:

Role and pattern of industrialization-Large-scale industry- Small-scale industry-Information Technology Industry-Labour problems-Labour Policy-Social Security-Trade Union Movement-Industrial Disputes-Unorganized Sector-Foreign Trade - Balance of Payments - SEZs- Foreign Exchange- Convertibility-Banking Sector-Money Market- Public Finance-Financial relations between Centre and States;

SUGGESTED READINGS:

- 1) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2010.
- 2) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2010.
- 3) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2007.
- 4) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
- 5) Anjaneyulu, “Introduction to Indian Economy” Himalaya Himalya Publishing Company, New Delhi, 2011.
- 6) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 7) Sectors of Indian Economy: Satya Sudha, Himalaya
- 8) The Economic Times, News paper
- 9) Business Line, News paper

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 4T+2P

Exam Duration: 3Hrs

Objective: To equipment the students with the knowledge regarding Theory and Practice of GST

CHAPTER I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply -Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice -Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

CHAPTER II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST - Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate - Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

CHAPTER III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off - GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

CHAPTER IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods -Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply -Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services - Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

CHAPTER V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

BC 604: COMPANY LAW (2013Act)

Paper: BC604
PPW: 4

Max. Marks:80 + 20
Exam Duration: 3Hrs

***Objective:** to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajasri. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 6) Corporate Law: PPS Gogna, S Chand.
- 7) Company Law: Bagrial AK: Vikas Publishing House.

BC 605: MANAGERIAL ACCOUNTING

Paper: BC605
PPW: 5 Hrs

Max. Marks: 80 + 20
Exam Duration: 3 Hrs

***Objective:** to acquire 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.

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. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
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 KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

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

BC 607: FINANCIAL INSTITUTIONS AND MARKETS

Paper: BC607

Max. Marks: 80 + 20

PPW: 4 Hours

Exam Duration: 3 Hours

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

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

UNIT-II: FINANCIAL INSTITUTIONS:

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

UNIT-III: MONEY MARKET:

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

UNIT-IV: DEBT MARKET:

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

UNIT-V: EQUITY MARKET:

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

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

BCT 608: TAX PRACTICES & PROCEDURES

Paper: BCT608

Max. Marks: 80+20

PPW: 4 Hours

Exam Duration: 3 Hours

Objective: To provide basic knowledge of tax practices & procedures.

UNIT-I: TAX PLANNING, TAX MANAGEMENT, TAX EVASION, TAX AVOIDANCE:

Types of companies - Residential status of companies and tax incidence - clubbing tax liability and minimum alternate tax - carry forward and set off of losses in case of certain companies- deductions available to corporate assesses.

Tax on distributed profits- Units of mutual funds.

UNIT-II: TAX PLANNING WITH REFERENCE TO SETTING UP OF NEW BUSINESS:

Location of Business- Nature of business – form of organization-Tax planning with reference to financial management decision – Capital structure, dividend and bonus shares- Tax planning with reference to sale of scientific research assets.

UNIT-III: TAX PLANNING WITH REFERENCE TO SPECIFIC MANAGEMENT DECISIONS:

Make or buy - own or lease – repair or replace – Tax planning with reference to employees' remuneration – Tax planning with reference to receipt of insurance compensation – tax planning with reference to distribution of assets at the time of liquidation.

UNIT-IV: TAX PLANNING IN RESPECT OF NON-RESIDENTS:

Taxable income for non-residents – interest- salaries and exemptions from tax to non-residents – Double taxation relief – Provisions –Regulating transfer pricing – Computation of Arm's length pricing – Advance rulings – Advance Pricing agreement.

UNIT-V: TAX PLANNING - INDIVIDUALS:

Planning with reference to all five heads of Income for individuals – Salaries - House property - Profits from Business & Profession – Capital gains and other sources (Theory and Simple Problems).

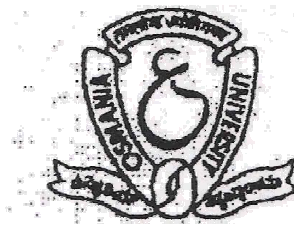
SUGGESTED READINGS:

1. Singhanian, Vinod K. and Monica Singhanian: Corporate Tax Planning , Taxmann Publications Pvt. Ltd. New Delhi.
2. Ahuja, Girish and Ravi Gupta: Corporata Tax Planning and Management, Bharat Law House, Delhi.
3. Acharya, Shuklendra and M.G. Gurha: Tax Planning , Modern Law Publications, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing: Taxmann Publication Pvt.Ltd. New Delhi..
5. IAS – 12 and As - 22.
6. T.P. Ghosh: IFTSs: Taxmann Publications Pvt. Ltd. New Delhi..
7. Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
8. Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

B.Com (Computer Applications)

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.

*Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2018-1)*

DEPARTMENT OF COMMERCE, O.U.

Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad. (w.e.f. Academic Year 2016-17)

B.COM (Computer Applications) PROGRAMME**FIRST YEAR:****SEMESTER-I**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30

SEMESTER-II

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BCC207	Relational Database Management Systems	DSE-4B	3T+2P	4
		Total		31	30

SECOND YEAR:**SEMESTER-III**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BCC307	Programming with C	DSC-4C	3T+2P	4
		Total		31	30

SEMESTER-IV

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC -1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BCC407	Objective Oriented Programming with C++	DSC-4D	3T+2P	4
		Total		31	30

THIRD YEAR:**SEMESTER-V**

29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502	Introduction to Indian Economy	GE-1	2	2
31.	BC503	Cost Accounting	DSC	4	4
32.	BC504	Business Law	DSC	4	4
33.	BC505	Banking Theory & Practice	DSC	4	4
34.	BCC506	Excel Foundation	DSC	4T+2P	4
35.	BCC507 (a)	Computerised Accounting/ Business Analytics	DSE	4T+2P	5
	BCC507 (b)		DSE	5	5
36.	BCC508 (a)	Web Technology/ Business Simulation	DSE	4T+2P	5
	BCC508 (b)		DSE	5	5
Total				32/34	30

SEMESTER-VI

37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602	Sectors of Indian Economy	GE-2	2	2
39.	BC603	Theory and Practice of GST	DSC	3T+2P	4
40.	BC604	Company Law	DSC	4	4
41.	BC605	Managerial Accounting	DSC	4	4
42.	BC606	Commerce Lab	DSC	2T+4P	4
43.	BCC607	E-Commerce/ Business Forecasting	DSE	4T+2P	5
	BCC607		DSE	5	5
44.	BCC608	Management Information Systems/ Business Analytics Programming	DSE	4T+2P	5
	BCC608		DSE	5	5
GRAND TOTAL				33/25	30
				189	180

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline

Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T=Theory;**
P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language DSC	8	5	40
		8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS**Paper : (BC 501) : PRACTICE OF GENERAL INSURANCE**

Paper: BC501

PPW: 2 Hrs

Max. Marks: 40+10

Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS :

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

Paper : (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objectives: 1) to provide an overview of Indian economy
2) to make the student acquaint with the latest developments in the economy

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation-Infrastructure: Energy, Power, Transport-Social infrastructure

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems - The parallel economy – Industrial Policy.

SUGGESTED READINGS:

- 1) Meera Naidu “Introduction to Indian Economy” HPH
- 2) Ruddar Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2013.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2013.
- 4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
- 5) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2013.
- 6) Aswathappa.K. “Essentials of Business Environment – Text, cases & Exercises” Himalaya Himalya Publishing Company, New Delhi, 2013.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) The Economic Times, News paper
- 9) Business Line, News paper

Paper : (BC 503) : COST ACCOUNTING

Paper: BC503

Max. Marks: 80 + 20

PPW: 4 Hrs

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 – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

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

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

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper : (BC 504) : BUSINESS LAW

Paper: BC504

PPW: 4 Hrs

Max Marks: 80 + 20

Exam Duration: 3Hrs

Objective: to make the students acquire 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: CONTRACT ACT 1872:

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

UNIT-III: SALE OF GOODS ACT 1930:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.
Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice - Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal - Appeals.

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

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

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

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.
Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya
- 3) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.

- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Publications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper : (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505

Max. Marks: 80 + 20

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI

Paper : (BCCA 506) :EXCEL FOUNDATION

Paper: BCCA 506

Max. Marks: 80+20

THPW: 5 (4T+2P)

Exam Duration: 3 Hrs

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

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

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

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

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

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

Introducing Excel:

SUGGESTED READINGS:

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

Paper : (BC 507) (a) : COMPUTERISED ACCOUNTING

Paper: BC507 (a)

Max. Marks: 80+20

PPW: 5 (4T & 2P)

Exam Duration: 3Hrs.

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper : (BCC 507) (b): BUSINESS ANALYTICS

Paper: BCC 507

Max. Marks: 80+20

PPW: 5

Exam Duration: 3 Hrs

Objective: To acquire knowledge for application of Business Analysis techniques and tools in a given business scenario

UNIT-I: INTRODUCTION:

To Decision Science: History of Operations Research/Decision Science, Definition and Features of Decision Science. Approach to Problem Solving, Methodology of Decision Science, Opportunities and Shortcomings of the Decision Science Approach, Applications of Decision Science. Computer Software for Decision Science.

UNIT-II: INTRODUCTION TO LINEAR PROGRAMMING:

Structure of Linear Programming Model, Advantages and Limitations of Linear Programming, Application areas of Linear Programming, General Mathematical Model of Linear Programming Problems, Guidelines of Linear Programming Model Formulation

UNIT-III: METHODS OF LINEAR PROGRAMMING - I:

The Graphical Method, Important Definitions, Extreme Point Solution Method, Examples on Maximization LP Problem, Examples on Minimization LP Problem; Examples on Mixed Constraints LP Problem, Iso-Profit (Cost) Function Line Method.

UNIT-IV: METHODS OF LINEAR PROGRAMMING - II:

The Simplex Method, Simplex Algorithm (Maximization case), Simplex Algorithm (Minimization case), Two Phase Method, Big M Method, Some Complications and their Resolutions: Unrestricted Variables, Tie for Entering Basic Variable, Tie for Leaving Basic Variable, Degeneracy.

UNIT-V: EXPLORATORY DATA ANALYSIS: Exploring Central Tendency of Data, Exploring Dispersion of Data in terms of Standard Deviation, Skewness and Kurtosis, Standard Error of Mean, Designing Confidence Intervals, Identifying Outliers through Box Plot.

SUGGESTED READINGS:

1. Operations Research: J K Sharma, Macmillan.
2. Operations Research: Anand Sharma, HPH
3. Operations Research: Hamdy A. Taha, Pearson.
4. Operations Research: Mote and Madhaan, Wiley
5. Quantitative Techniques in Management: N. D. Vohra, Tata McGraw Hill.
6. Quantitative Techniques for Managerial Decisions: U. K. Srivastava, G. V. Shenoy and S. C. Sharma. New Age International Ltd.

BC 508 (a): WEB TECHNOLOGIES

Paper: BC508 (a)
PPW: 5 (4T + 2P)

Max. Marks: 80+20
Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

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

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

UNIT-III: JAVA SCRIPT:

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

UNIT-IV: EVENTS AND EVENT HANDLERS:

General information about Events – Event – OnAbort – OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - On submit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

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

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

SUGGESTED READINGS:

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

Paper : (BCC 508) (b) : BUSINESS SIMULATION

Paper: BCC 508 (b)

Max. Marks: 80+20

PPW: 5

Exam Duration: 3 Hrs

Objective: Students will learn how to build simulation models using M S Excel.

UNIT-I: FUNCTIONS AND FORMULAS: Understanding Screen Layout - Creating Auto List & Custom List - Entering, Selecting and Editing Data - Understanding References (Relative, Absolute & Mixed) - Working on Various Functions & Formulas - Common Basic Functions - Logical Functions - Text Functions - Date & Time Functions - Lookup & Reference Functions - Mathematical Functions - Conditional Functions - Referring Data from Different Worksheet & Workbook Formula–Auditing -Various Calculation Techniques - Working on Ranges.

UNIT-II: PRESENTATION OF DATA: Sorting Techniques - Various Data Filtering Techniques - Formatting Techniques - Conditional Formatting - Number Formatting - Table Formatting - Protecting Sheets & Files - Understanding Various Excel Window Techniques - Viewing Excel Spreadsheet in various Layouts - Advanced Printing Techniques - Templates - Themes.

UNIT-III: DATA ANALYSIS TOOLS: Data Consolidation - Text to Columns - Flash Fill - Remove Duplicates - Advanced Data Validation Techniques - What-if Analysis - Goal Seek - Data Table - Solver – Scenarios; Working with Tables - Creating Charts - Understanding Sparklines (Line, Column, Win/Loss) - Pivot Tables & Pivot Charts.

UNIT – IV: SIMULATION – I: Simulations, Decision Trees and Forecasting, when should we use simulation, simulation modeling cycle. Introduction to Monte Carlo Simulation, generating random values, discrete and continuous functions,Excel for simple simulation.

UNIT – V: SIMULATION – II: Managerial applications of risk analysis, performing a simulation using @Risk, analyzing the simulation output, generating various plots. Simulation in forecasting, Advanced simulation techniques, simulations for: stocks, financial statements, games, taxes (Any two).

SUGGESTED READINGS:

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

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

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

UNIT I: INSURANCE LEGISLATION IN INDIA:

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

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

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

SUGGESTED READINGS :

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

BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:

Role and pattern of industrialization-Large-scale industry- Small-scale industry-Information Technology Industry-Labour problems-Labour Policy-Social Security-Trade Union Movement-Industrial Disputes-Unorganized Sector-Foreign Trade - Balance of Payments - SEZs- Foreign Exchange- Convertibility-Banking Sector-Money Market- Public Finance-Financial relations between Centre and States;.

SUGGESTED READINGS:

- 1) Meera Naidu “ Sectors of Indian Economy” HPH
- 2) Rudder Datt and K.P.M. Sundharam “Indian Economy”, S. Chand & Company Ltd., New Delhi, 2010.
- 3) S.K.Misra & V.K.Puri “Indian Economy-Its Development Experience”Himalaya Himalya Publishing Company, New Delhi, 2010.
- 4) Vivek Mittal “Business Environment” Excel Publications, New Delhi, 2007.
- 5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
- 6) Anjaneyulu, “Introduction to Indian Economy” Himalaya Himalya Publishing Company, New Delhi, 2011.
- 7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
- 8) Sectors of Indian Economy: Satya Sudha, Himalaya
- 9) The Economic Times, News paper
- 10) Business Line, News paper

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equipment the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock - Invoicing -Tax Invoice -Bill of Supply -Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice -Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST - Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate - Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods - Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment - Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods -Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply -Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

BC 604: COMPANY LAW (2013Act)

Paper: BC604
PPW: 4

Max. Marks:80 + 20
Exam Duration: 3Hrs

***Objective:** to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

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

BC 605: MANAGERIAL ACCOUNTING

Paper: BC605

PPW: 5 Hrs

Max. Marks: 80 + 20

Exam Duration: 3 Hrs

Objective: to acquire Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION:

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

UNIT-II: MARGINAL COSTING:

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

UNIT-III: DECISION MAKING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

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

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

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

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

SUGGESTED READINGS:

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

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
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 KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

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

Paper : (BCC 607) (a): E-COMMERCE**Paper: BCC607 (a)****Max Marks: 80+20****PPW: 5 (4T + 2P)****Exam Duration: 3 Hrs***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-Advertising - Virtual Reality & Consumer Experience - Role of Digital Marketing.

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

SUGGESTED READINGS:

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

Paper : (BCC 607) (b) : BUSINESS FORECASTING

Paper: BCC 607 (b)

PPW: 5Hrs

Max. Marks: 80+20

Exam Duration: 3 Hrs

Objective: To acquire knowledge for application of Business Forecasting techniques and tools in a given business scenario

UNIT-I: INTRODUCTION TO FORECASTING: Types of Forecasting Methods, Time Series Analysis, Components of Time Series- Secular Trend, Seasonal Variations, Cyclical Variations, Random Variations, The Additive Model and Multiplicative Model, Measurements of Error in Forecasting (MAD, MAPE, RMSE), Freehand Method

UNIT-II: TIME SERIES ANALYSIS: Smoothing Techniques, Moving Averages Method, Weighted Moving Averages Method, Semi-Averages Method, Exponential Smoothing Method, Double Exponential Smoothing Method, Regression Trend Analysis, Autocorrelation and Auto regression.

UNIT-III: LINEAR REGRESSION: Introduction to Simple Linear Regression, Determination of Intercept and coefficient of Regression, Coefficient of Determination, Standard Error of Estimate, Measuring Autocorrelation- Durbin Watson Statistics, Testing of slope, Estimate of population of coefficient of regression, Testing the overall Model.

UNIT-IV: MULTIPLE LINEAR REGRESSION: Multiple Regression model with more than one Independent Variable, Determination of Coefficient of Multiple Determination (R^2), Adjusted R^2 , Standard Error of Estimate, Testing Assumptions of Linear Regression.

UNIT-V: LOGISTIC REGRESSION: The Odds and Probabilities, Logit Function, Logistic Regression Coefficients, Nagelkerke R Square, Classification Matrix, Sensitivity and Specificity, ROC Curve.

SUGGESTED READINGS:

1. Business Statistics: Naval Bajpai, Pearson.
2. Multivariate Data Analysis: Hair, Black, Babin, Anderson, Pearson.
3. Statistics for Management: Anand Sharma, HPH
4. Applied Multivariate Statistical Analysis: Richard A. Johnson, Pearson.
5. Statistics for Business and Economics: Anderson, Cengage Learning.
6. Statistics for Management: R. I. Levin, D. S. Rubin, S. Rastogi & M. H. Siddiqui, Pearson.
7. Statistical Tools for Managers: D P Apte, Excel Books.

Paper : (BCC 608) (a): MANAGEMENT INFORMATION SYSTEM

Paper: BCC 608 (a)

PPW: 5

Max Marks: 80+20

Exam Duration: 3hrs

Objective: To equip the students with finer nuances of MIS.

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

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

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS:

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

UNIT-III: CONCEPT OF PLANNING & CONTROL:

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

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:

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

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS:

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

SUGGESTED READINGS:

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

Paper : (BCC 608) (b) :BUSINESS ANALYTICS PROGRAMMING

Paper: BCC 608 (b)
PPW: 5 Hrs

Max. Marks: 80+20
Exam Duration: 3Hrs

Objective: Students will learn how to master basics of most used Analytical Softwares like Base-SAS, R and Python.

UNIT-I: INTRODUCTION: Database Management Systems – Definition, What is MySql? MySql Installer, Download sample Database, Loading Sample Database, Structured Query Language, Data types.

UNIT-II: DATA DEFINITION AND MANIPULATION: Creating Table, Data Integrity, Creating constraints, Querying Database, Retrieving result sets, Functions and Joins, Sub Queries.

UNIT-III: BASICS OF SAS: Introduction to SAS, Installation of SAS university Edition, prerequisites for data analysis using SAS, SAS architecture, Data Types, formats and informats, SAS coding- Data step and proc step, libraries, Importing external data, Reading and manipulating Data, functions, Data Transformations, Conditional Statements.

UNIT-IV: PYTHON: Basics of Python – various tools, Installation of Anaconda Navigator, Data types – string, tuples, set, lists, dictionary, Arrays. Spyder and Documentation with Jupyter.

UNIT-V: R PROGRAMMING: Basics of R, Installation of R studio, Vectors, Matrices, Data types, Importing files, Writing files, Merging Files, Data Manipulation and Data Cleaning, Functions,

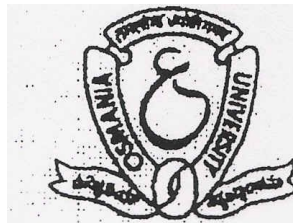
SUGGESTED READINGS:

1. R : Hands-on Programming; Garrett Golemund, O' Reilly Media Publishers
2. R : R Cookbook; Teetor Paul, O' Reilly Media Publishers
3. Python : Mastering Python for Data Science; Samir Madhavan, Packt Publishing
4. Python : Python for Data Analysis; W McKinney, O' Reilly Media Publishers
5. SAS : The little SAS book; Lora D Delwiche, SAS Institute
6. SAS : SAS for dummies; Chris Hemedinger and Stephen McDaniel, Wiley
7. MySql : MYSQL in a nutshell; Russell Dyer, O' Reilly Media Publishers
8. MySql : MySQL cookbook by Paul DuBois, O' Reilly Media Publishe

B.Com (Honours)

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.*Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.**(w.e.f. Academic Year 2016-17)***B.COM (HONOURS) PROGRAMME**

FIRST YEAR:					
SEMESTER-I					
Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	English/MIL Communication	AECC-1	5	5
2.	BC102	Information Technology	GE-1	4T+2P	5
3.	BC103	Financial Accounting – I	DSC-1A	5	5
4.	BC104	Business Economics	DSC-2A	5	5
5.	BC105	Business Organization	DSC-3A	5	5
6.	BCH106	Principles of Marketing	DSC-4A	5	5
		Total		31	30
SEMESTER-II					
7.	BC201	English/MIL Communication	AECC-2	5	5
8.	BCH202	Relational Database Management System	GEN-2	4T+2P	5
9.	BC203	Financial Accounting – II	DSC-1B	5	5
10.	BC204	Managerial Economics	DSC-2B	5	5
11.	BC205	Principles of Management	DSC-3B	5	5
12.	BC206	Foreign Trade	DSC-4B	5	5
		Total		31	30
SECOND YEAR:					
SEMESTER-III					
13.	BC301	Entrepreneurial Development & Business Ethics	SEC-1	2	2
14.	BCH302	Management Information System	GEN-3	4T+2P	5
15.	BC303	Advanced Accounting	DSC-1C	5	5
16.	BC304	Income Tax-I	DSC-2C	5	5
17.	BC305	Business Statistics	DSC-3C	5	5
18.	BCH306	Marketing Management	DSC-4C	5	5
19.	BCH307	Human Resources Management	DSC-5C	5	5
		Total		33	32
SEMESTER-IV					
20.	BCH401	Business Mathematics	SEC-2	2	2
21.	BCH402	E Commerce & Digital Marketing	GEN-4	4T+2P	5
22.	BC403	Corporate Accounting	DSC-1D	5	5
23.	BC404	Income Tax-II	DSC-2D	5	5
24.	BC405	Business Statistics-II	DSC-3D	5	5
25.	BC406	Auditing	DSC-4D	5	5
26.	BC407	Financial Statements Analysis	DSC-5D	5	5
		Total		33	32

THIRD YEAR:					
SEMESTER-V					
27.	BCH501	Cost Accounting	DSC	4	4
28.	BCH502	Business Law	DSC	4	4
29.	BCH503	Banking Theory & Practice	DSC	4	4
30.	BCH504	Financial Services	DSC	4	4
31.	BCH505	Research Methodology	DSC	4	4
32.	BCH506	Financial Management	DSE	5	5
33.	BC507	Computerised Accounting	DSE	4T+2P	5
		Total		33	30
SEMESTER-VI					
34.	BCH601	Managerial Accounting	DSC	4	4
35.	BCH602	Company Law	DSC	4	4
36.	BC603	Theory and Practice of GST	DSC	3T+2P	4
37.	BCH604	Project Report	DSC	4	4
38.	BCH605	Investment Management	DSE	5	5
39.	BC606	Commerce Lab	DSC	2T+4P	4
40.	BCH607	International Finance	DSE	5	5
		Total		33	30
		GRAND TOTAL		193	184

AECC:Ability Enhancement Compulsory Course; SEC:Skill Enhancement Course;DSC:Discipline Specific Course; DSE:Discipline Specific Elective; GE:Generic Elective; T: Theory; P: Practical; R: Report; VV:Viva-Voce Examination; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	5	10
2	SEC	2	2	4
3	DSC	18	5	90
		10	4	40
4	DSE	4	5	20
5	GE	4	5	20
	TOTAL	40		184
	Commerce Total	32		154

SYLLABUS**Paper (BCH 501): COST ACCOUNTING**

Paper: BCH 501

PPW: 5 Hrs

Max. Marks: 80+20

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 – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

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

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

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: 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
8. Cost Accounting: Ravi M. Kishore, Tax Mann Pulications.

Paper (BCH 502): BUSINESS LAW

Paper: BCH 502

PPW: 5 Hrs

Max Marks: 80+20

Exam Duration: 3Hrs

Objective: to make the students acquire 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: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED 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.
- 10) Business Law: P.N. Bansal, Tax Mann Publications.
- 11) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper (BCH 503): BANKING THEORY AND PRACTICE

Paper: BCH 503

Max. Marks: 80+20

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

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

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

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

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, 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 McGraw Hill
9. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
10. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
11. Modern Banking: D. Muralidharan, PHI

Paper (BCH 504): FINANCIAL SERVICES

Paper: BCH504
PPW: 5 Hrs

Max. Marks: 80+20
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.

UNIT-II: MERCHANT BANKING:

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities 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.

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.

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.

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.

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.

Paper(BCH 505): RESEARCH METHODOLOGY

Paper: BCH505
PPW: 4 Hrs

Max Marks: 80+20
Exam Duration: 3hrs

Objective: 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: Achalapathi KV,
8. Research Methodology: Sashi.K Gupta, Praneeth Rangi, Kalyani Publishers.

Paper (BCH 506): FINANCIAL MANAGEMENT

Paper: BCH 506

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3hrs

Objective: to understand basics in Financial Management.

UNIT-I: INTRODUCTION:

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

UNIT-II: FINANCIAL PLANNING:

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

UNIT-III: CAPITALIZATION:

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

UNIT-IV: COST OF CAPITAL:

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

UNIT-V: CAPITAL STRUCTURE:

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

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: 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.

Paper : (BC 507) : COMPUTERISED ACCOUNTING

Paper: BC507
PPW: 5 (4T & 2P)
Objective: To make the students to acquire the knowledge of computer software

Max. Marks: 80+20
Exam Duration: 3Hrs.

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper (BCH 601): MANAGERIAL ACCOUNTING

Paper: BCH 601

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3 Hrs

Objective: to acquire 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 - Limitations.

UNIT-III: DECISION MAKING:

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

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

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

UNIT-V: WORKING CAPITAL:

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

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. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vikas.

BCH 602: COMPANY LAW (2013Act)

Paper: BCH 602
PPW: 5

Max. Marks: 80+20
Exam Duration: 3Hrs

***Objective:** to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

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

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

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

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equip the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock - Invoicing -Tax Invoice -Bill of Supply -Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice -Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST - Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate - Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods - Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment - Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods -Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply -Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

Paper : (BCH 604): PROJECT REPORT AND VIVA VOCE

Paper: BCH 604
PPW: 4 Hrs

Marks: 70R+30VV*
Exam Duration:

***Objective:** 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) 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, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 9) 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.

***R for Record and VV is Viva-Voce**

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.

Paper : (BCH 605) : INVESTMENT MANAGEMENT

Paper: BCH 605

Max. Marks: 80+20

PPW: 5 Hrs

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 Vs 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 - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

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

SUGGESTED READINGS:

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

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
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 KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI/ PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

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

UNIT-IV: DOCUMENTS OF TAXATION:

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

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

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

Paper : (BCH 607) : INTERNATIONAL FINANCE

Paper: BCH 607

PPW: 5 Hrs

Max. Marks: 80+20

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: 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).

UNIT-III: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrage 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-IV: 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-V: 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).

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.
- International Financial Management: P.K. Jain, Mac-Million.

B.Com (Computer Applications)

Syllabus (CBCS)

(w.e.f. 2019–2020)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2019

B.COM (Computer Applications)**CBCS COURSE STRUCTURE**

w.e.f. 2019-'20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER – I						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2	1 ½ hrs	40U+10I
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
SEMESTER – II						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2	1 ½ hrs	40U+10I
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
SEMESTER – III						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1UGC Specified Course	Communication Skills Professional Skills	2	2	1 ½ hrs	40U+10I
16.	SEC2Dep t. Specified Course	a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
SEMESTER – IV						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4Dep t. SpecifiedC	a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I

Course						
24.	DSC401	Income Tax	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P+15I
		Total	27	25		
SEMESTER – V						
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics / b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	29/27	25		
SEMESTER - VI						
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	31/29	25		
		GRAND TOTAL	168/164	150		

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper AEC1 (a): BASIC COMPUTER SKILLS**Hours Per Week:** 2**Credits:** 2**Exam Hours:** 1 ½**Marks:** 40U+10I**Objective:** to impart a basic level understanding of working of a computer and its usage.**UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING:**

Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System:What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.

Understanding Word Processing:Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS:

Using Spread Sheet:Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Web Browsers:

Introduction to Internet:Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

World Wide Web: Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill , 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata McGrawHill.

Web Resources:

1. <https://online.stanford.edu/courses/soe-yccscs101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>.

Paper DSC 101: FINANCIAL ACCOUNTING - I

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

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

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

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

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

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

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

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

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.
- 13.

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY**Hours Per Week:** 6 (4T+2P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.

UNIT-I: INTRODUCTION TO COMPUTERS:

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

Role of I/O devices in a computer system. **Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:

Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another.

Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:

Software and its needs, Types of S/W. **System Software:** Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM:

Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

UNIT-V: DATA COMMUNICATION:

Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS:

Computer Fundamentals: P.K. Sinha

Paper DSC 201: FINANCIAL ACCOUNTING-II

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

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

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

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

Paper DSC 202: BUSINESS LAWS

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203:PROGRAMMING WITH C & C++

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

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS

Introduction: Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts-algorithms–Commonly used library functions - Executing the C Program - Pre-processors in “C”- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable– **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. **Looping statements:** Introduction- While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS

Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. **Built in functions:** Mathematical functions - String functions - Character functions - Date functions.**User defined functions:** Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference - Recursive functions.**Arrays:** Introduction - Defining an array - Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. **Strings:** Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS

Pointers: Features of pointers- Declaration of Pointers-arithmetic operations with pointers

Structures: Features of Structures - Declaring and initialization of Structures –Structure within Structure- Array of Structures- Enumerated data type-**Unions**-Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ – Simple program of C++– Storage Classes-Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts-Class-Object-Inheritance-Polymorphism-Encapsulation-Abstraction.

SUGGESTED READINGS:

1. Programming with C& C++ :IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill.
8. Schaum’s Outlines: Programming with C++: by John R Hubbard.
9. Let Us C++: Y.Kanetkar, BPB.

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

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

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

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

SUGGESTED READINGS:

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

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Objective:

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:

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

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

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

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

SUGGESTED READINGS:

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

Paper DSC 301: ADVANCED ACCOUNTING

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

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

UNIT-II: PARTNERSHIP ACCOUNTS–II:

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

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

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

UNIT-V: VALUATION OF GOODWILL AND SHARES:

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

SUGGESTED READINGS:

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

Paper DSC 302: BUSINESS STATISTICS -I

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

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

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

UNIT-III: MEASURES OF CENTRAL TENDENCY:

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

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

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

UNIT-V: CORRELATION:

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

SUGGESTED READINGS:

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

Paper DSC 303: RELATIONAL DATABASE MANAGEMENT SYSTEM

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

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

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

UNIT-I: BASIC CONCEPTS: Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION: Relational Database Integrity - 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.

ADVANCED TOPICS: Overview: Parallel Database - Multimedia Database - Mobile Database - Web Database - Multidimensional Database. Data Warehouse - OLTP Vs OLAP - NoSQL Database.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS: 1) Database Systems: R. Elmasri & S.B. Navathe, Pearson.; 2) Introduction to Database Management System: ISRD Group, McGraw Hill.; 3) Database Management System: R. Ramakrishnan & J. Gehrke, 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: Pannerselvam, PHI. 9) Relational Database Management System: Srivastava & Srivastava, New Age 10) PHP MySQL Spoken Tutorials by IIT Bombay. 11) Oracle Database: A Beginner's Guide: I. Abramson, McGraw Hill.

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE
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Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured
 Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value –
 Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept
 of soft and hard markets

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

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

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

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

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

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

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: INCOME TAX

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:

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

UNIT-III: INCOME FROM HOUSE PROPERTY:

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

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania&Dr.KapilSinghania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
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.
8. Direct Tax Law and Practice : AhujaGirish
9. Income Tax: Dr. P.V. RamanaRao&Dr. A. Sudhakar, National Publishing Co.

Paper DSC 402: BUSINESS STATISTICS - II

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

UNIT-I: REGRESSION:

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

UNIT-II: INDEX NUMBERS:

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

UNIT-III: TIME SERIES:

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

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORITCAL DISTRIBUTIONS:

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

SUGGESTED READINGS:

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

Paper DSC 403: WEB TECHNOLOGIES

Hours Per Week:7(3T+4P)
Exam Hours:1½

Credits: 5
Marks: 50U+35P+15I

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

UNIT-I: INTRODUCTION:

Introduction to web technology – HTML – types of HTML tags-basic Structure of HTML – Web design principles – HTML attributes – styles – Hypertext - Formatting text – Forms & formulating instructions & formulation elements – Commenting code – Back grounds – Images- Hyperlinks – Lists – Tables – Frames

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

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

UNIT-III: JAVA SCRIPT&:

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:

Events And Event Handlers: General information about Events – Event – OnAbort – OnClick - Ondbl click - On drag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - Onsubmit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

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. Web Technology: IndrakantiSekhar, V.N. Battu, Himalaya Publishers.
2. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
3. Web programming: ChrisBates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and Web Technologies: Raj Kamal, McGrawHill.
7. Web Technology: A Developer's Perspective: Gopalan&Sivaselvan, PHI.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
9. Web Technology and Design by Xavier, New Age International Pub.

Paper GE: a) BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

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

UNIT- II: DEMAND ANALYSIS:

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

UNIT-III: SUPPLY ANALYSIS:

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

UNIT-IV: PRODUCTION ANALYSIS:

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

UNIT-V: COST AND REVENUE ANALYSIS:

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

SUGGESTED READINGS:

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

Paper GE: b) ADVANCED ASPECTS OF INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Valuation of Stock Depreciation: Meaning – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

UNIT-II: INCOME FROM OTHER SOURCES:

Winnings from lotteries Puzzles, crown world puzzles, Races Problems on computation on Income from Other Sources. Treatment of Agricultural Income. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates. Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

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

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

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

UNIT-V: ASSESSMENT PROCEDURE:

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

SUGGESTED READINGS:

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

Paper DSE 501 (a) : COST ACCOUNTING

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

UNIT-I: INTRODUCTION:

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

UNIT-II: MATERIAL:

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

UNIT-III: LABOUR AND OVERHEADS:

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

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

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

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process - Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

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

UNIT III: COST AND VARIANCE ANALYSIS:

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

UNIT IV: PERFORMANCE MEASURES:

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

UNIT V: TECHNOLOGY AND ANALYTICS:

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

SUGGESTED READINGS:

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

Paper DSE 501 (c): INTERNATIONAL FINANCIAL REPORTING -I

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

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

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

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

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

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

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

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

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

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

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

Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

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

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

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

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

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

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

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

SUGGESTED READINGS:

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

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

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

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis

Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

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

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) :MANAGEMENT INFORMATION SYSTEMS**Hours Per Week:** 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: To equip the students with finer nuances of MIS.

UNIT-I: INTRODUCTION TO MIS:

The Technical and Business Perspective, Organization Structure, Evaluation of MIS through Information System, The Decision Making Process , System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.

UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING:

Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.

UNIT-III: DEVELOPMENT OF MIS:

Methodology and Tools/Techniques for Systematic Identification, Evaluation and Modification of MIS. *Enterprise Resource Planning*: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, *E-Enterprise System* : Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.

UNIT-IV: ADVANCED MIS:

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

UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS:

Collaboration processes and information systems, Impact of Web 2.0 and social media on business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.

SUGGESTED READINGS:

1. Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi.
2. Process, Systems, and Information, David M. Kroenke,
3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller
4. Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi.

Paper DSE 503 (b) :E-COMMERCE

Hours Per Week: 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I*Objective: to acquire conceptual and application knowledge of ecommerce.***UNIT-I: INTRODUCTION:**

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

UNIT-II:FRAMEWORK OF E-COMMERCE:

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

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

UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV:ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

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

SUGGESTED READINGS:

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

Paper DSE 503 (c) :MOBILE APPLICATIONS**Hours Per Week:** 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: To understand and apply the mobile applicatios.

UNIT-I: INTRODUCTION:

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

UNIT-II: MOBILE SOFTWARE:

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

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

UNIT-III: MOBILE DISPLAY:

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

UNIT-IV: MOBILE APPLICATIONS:

Intent Overview, Implicit Intents, Creating the Implicit Intent Example Project, Explicit Intents, Creating the Explicit Intent Example Application, Intents with Activities, Intents with Broadcast Receivers, An Overview of Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, Creating a New Thread, Implementing a Thread Handler, Passing a Message to the Handler. Sending SMS Messages Programmatically, Getting Feedback after Sending the Message Sending SMS Messages Using Intent Receiving, sending email, Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geocoding and Map-Based Activities,Playing Audio and Video, Recording Audio and Video, Using the Camera to Take and Process Pictures

UNIT-V: MOBILE APP DEVELOPMENT & INSTALLATION:

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

SUGGESTED READINGS:

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

Web Resource :

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

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

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

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

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

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).concepts only Contents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

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

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

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 appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

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

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

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

Paper DSE 601 (b) : FINANCIAL CONTROL

Objective: To make students to understand the Financial Control.

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

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

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead -Determination of allocation base - Allocation of service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

Paper DSE 601(c) :INTERNATIONALFINANCIAL REPORTING - II

Objective: To make students to understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt
Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement - Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

Objective: To equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
- 5.Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision Making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING**PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603(a) :MULTIMEDIA SYSTEMS**Hours Per Week:** 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: To acquire the knowledge of multimedia systems.

UNIT-I: MEDIA AND DATA STREAMS:

Properties of multimedia systems, Data streams characteristics: Digital representation of audio, numeric instruments digital interface Bark concepts, Devices, Messages, Timing Standards Speech generation, analysis and transmission.

UNIT-II: DIGITAL IMAGE&ANIMATIONS:

Digital Image: Analysis, recognition, transmission, **Video:** Representation, Digitalization, transmission.

Animations: Basic concepts, animation languages, animations control transmission.

UNIT-III: DATA COMPRESSION STANDARDS&STORAGE:

Data Compression Standards: JPEG, H-261, MPEG DVI

Optical storage devices and Standards: WORHS, CDDA, CDROM, CDWO, CDMO.

Real Time Multimedia, Multimedia file System.

UNIT-IV: MULTIMEDIA COMMUNICATION SYSTEM, DATABASES&SYNCHRONIZATION:

Multimedia Communication System: Collaborative computing session management, transport subsystem, QOS, resource management.

Multimedia Databases: Characteristics, data structures, operation, integration in a database model.

Synchronization: Issues, presentation requirements, reference to multimedia synchronization, MHEG.

UNIT-V: MULTIMEDIA APPLICATION:

Media preparation, Composition, integration communication, consumption, entertainment.

SUGGESTED READINGS:

1. Ralf Steninmetz, KlaraHahrstedt, *Multimedia: Computing, Communication and Applications*, PHI PTR Innovative Technology Series.
2. John F.KoegelBufford, *Multimedia System*, Addison Wesley, 1994.
3. Mark Elsom – Cook, *Principles of Interactive Multimedia*, Tata Mc-Graw Hill, 2001.
4. Judith Jefcoate, *Multimedia in Practice: Technology and Application*, PHI 1998.

Paper DSE 603(b) :CYBER SECURITY

Hours Per Week: 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: to understand the cyber security, detection, network security, the law and cyber forensic.

UNIT-I: INTRODUCTION TO CYBER SECURITY, CYBER SECURITY VULNERABILITIES AND CYBER SECURITY SAFEGUARDS:

Introduction to Cyber Security: Overview of Cyber Security, Internet Governance – Challenges and Constraints, Cyber Threats:- Cyber Warfare-Cyber Crime-Cyber terrorism-Cyber Espionage, Need for a Comprehensive Cyber Security Policy, Need for a Nodal Authority, Need for an International convention on Cyberspace.

Cyber Security Vulnerabilities: Overview, vulnerabilities in software, System administration, Complex Network Architectures, Open Access to Organizational Data, Weak Authentication, Unprotected Broadband communications, Poor Cyber Security Awareness.

Cyber Security Safeguards: Overview, Access control, Audit, Authentication, Biometrics, Cryptography, Deception, Denial of Service Filters, Ethical Hacking, Firewalls, Intrusion Detection Systems, Response, Scanning, Security policy, Threat Management.

UNIT-II: SECURING WEB APPLICATION, SERVICES AND SERVERS:

Introduction, Basic security for HTTP Applications and Services, Basic Security for SOAP Services, Identity Management and Web Services, Authorization Patterns, Security Considerations, Challenges.

UNIT-III: INTRUSION DETECTION AND PREVENTION:

Intrusion, Physical Theft, Abuse of Privileges, Unauthorized Access by Outsider, Malware infection, Intrusion detection and Prevention Techniques, Anti-Malware software, Network based Intrusion detection Systems, Network based Intrusion Prevention Systems, Host based Intrusion prevention Systems, Security Information Management, Network Session Analysis, System Integrity Validation.

UNIT-IV: CRYPTOGRAPHY AND NETWORK SECURITY:

Introduction to Cryptography, Symmetric key Cryptography, Asymmetric key Cryptography, Message Authentication, Digital Signatures, Applications of Cryptography. Overview of Firewalls- Types of Firewalls, User Management, VPN Security Security Protocols: - security at the Application Layer- PGP and S/MIME, Security at Transport Layer- SSL and TLS, Security at Network Layer-IPSec.

UNIT-V: CYBERSPACE AND THE LAW, CYBER FORENSICS:

Cyberspace and The Law: Introduction, Cyber Security Regulations, Roles of International Law, the state and Private Sector in Cyberspace, Cyber Security Standards. The INDIAN Cyberspace, National Cyber Security Policy 2013.

Cyber Forensics: Introduction to Cyber Forensics, Handling Preliminary Investigations, Controlling an Investigation, Conducting disk-based analysis, Investigating Information-hiding, Scrutinizing E-mail, Validating E-mail header information, Tracing Internet access, Tracing memory in real-time.

SUGGESTED READINGS:

1. Ramandeepkaur, Cyber laws and Intellectual Property Rights, Kalyani Publishers, 7e,
2. Nina Godbole&SunitBelapureCyber Security, Wiley India Pvt Ltd, 2012.
3. Gerald. R. Ferrera, Reder and linchtenstein, Cyber laws – Text and Cases,3e, Cengage learning
4. FaiyazAhamed, Cyber Law and Information Security, DreamTech Press, 2013
5. PankajAgarwal, Information Security and Cyber Laws, Acme Learning, 2013
6. Manjotkaur, Essentials of E-Business and Cyber laws, Kalyani Publishers.

Paper DSE 603(c) :DATA ANALYTICS**Hours Per Week:** 7 (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50U+35P+15I

Objective: To learn the different ways of data Analysis, data streams, mining and clustering and visualization.

UNIT-I: INTRODUCTION TO BIG DATA:

Introduction to Big Data Platform – Challenges of conventional systems – Web data – Evolution of Analytic scalability, analytic processes and tools, Analysis vs reporting – Modern data analytic tools, Stastical concepts: Sampling distributions, resampling, statistical inference, prediction error.

UNIT-II: DATA ANALYSIS:

Regression modeling, Multivariate analysis, Bayesian modeling, inference and Bayesian networks, Support vector and kernel methods, Analysis of time series: linear systems analysis, nonlinear dynamics – Rule induction – Neural networks: learning and generalization, competitive learning, principal component analysis and neural networks; Fuzzy logic: extracting fuzzy models from data, fuzzy decision trees, Stochastic search methods.

UNIT-III: MINING DATA STREAMS:

Introduction to Streams Concepts – Stream data model and architecture – Stream Computing, Sampling data in a stream – Filtering streams – Counting distinct elements in a stream – Estimating moments – Counting oneness in a window – Decaying window – Realtime Analytics Platform(RTAP) applications – case studies – real time sentiment analysis, stock market predictions.

UNIT-IV: FREQUENT ITEMSETS AND CLUSTERING:

Mining Frequent item sets – Market based model – Apriori Algorithm – Handling large data sets in Main memory – Limited Pass algorithm – Counting frequent itemsets in a stream – Clustering Techniques – Hierarchical – K- Means – Clustering high dimensional data – CLIQUE and PROCLUS – Frequent pattern based clustering methods – Clustering in non-euclidean space – Clustering for streams and Parallelism.

UNIT-V: FRAMEWORKS AND VISUALIZATION:

MapReduce – Hadoop, Hive, MapR – Sharding – NoSQL Databases – S3 – Hadoop Distributed file systems – Visualizations – Visual data analysis techniques, interaction techniques; Systems and applications:

SUGGESTED READINGS:

- 1) Michael Berthold, David J. Hand, Intelligent Data Analysis, Springer, 2007.
- 2) AnandRajaraman and Jeffrey David Ullman, Mining of Massive Datasets,Cambridge University Press, 2012.
- 3) Bill Franks, Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with advanced analystics, John Wiley & sons, 2012.
- 4) Glenn J. Myatt, Making Sense of Data, John Wiley & Sons, 2007 Pete Warden, Big Data Glossary, O□Reilly, 2011.
- 5) Jiawei Han, MichelineKamber “Data Mining Concepts and Techniques”, Second Edition, Elsevier, Reprinted 2008.

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Syllabus (CBCS)

(w.e.f. 2019–2020)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2019

B.COM
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER – I						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Foreign Trade	5	5	3 hrs	80U+20I
		Total	25	25		
SEMESTER – II						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
		Total	25	25		
SEMESTER – III						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1 UGC Specified Course	Communication Skills Professional Skills	2	2	1 ½ hrs	40U+10I
16.	SEC2Dep t. Specified Course	a)Principles of Insurance/ b)Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Financial Institutions and Markets	5	5	3 hrs	80U+20I
		Total	25	25		
SEMESTER – IV						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4Dept . Specified Course	a)Practice of Life and General Insurance / b)Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Corporate Accounting	5	5	3 hrs	80U+20I
		Total	25	25		
SEMESTER – V						
27.	ELS5	English (First Language)	3	3		

Faculty of Commerce

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28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics/ b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	a) Auditing/ b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
		Total	27/25	25		
		SEMESTER – VI				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15V V
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	a) Accounting Standards/ b) Corporate Governance/ c) Investment Management	5	5	3 hrs	80U+20I
		Total	29/27	25		
		GRAND TOTAL	156/152	150		

ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva-Voce Examination.

Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b” and “c”. In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of Accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System- Types of Accounts – Accounting Cycle – Journal- Ledger and Trial Balance (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business- Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited Liability Partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-Operative Organization

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus - Statement in lieu of Prospectus (As per Companies Act, 2013)

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses - Definition of Organizing - Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

Paper DSC 103: FOREIGN TRADE

Objective: To gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types - Documents used-Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate – Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation - Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans-Pacific Partnership (TPP) - Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade –Dr Srinivasa Narayana, Jyoti Mehra– PBP
4. International Economics: SSMDesai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P. Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

Paper DSC 201:FINANCIAL ACCOUNTING-II

Objective: To acquire Accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange – Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment - Meaning – Features -Proforma invoice - Account sales - Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture - Meaning – Features-Difference between Joint Venture and Consignment- Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System -Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and Contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration - definition - Essentials of valid consideration - Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach- Significance of Information Technology Act

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance. Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds - Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings

UNIT-V: WINDING UP:

Meaning - Modes of Winding Up - Winding Up by tribunal - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203: BANKING AND FINANCIAL SERVICES

Objective: To familiarize with Fund-based and Non-fund-based Financial Services.

UNIT-I: INTRODUCTION:

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives - Functions - Monetary Policy - Brief description on various types of banks - District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning – Functions – Classification- Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector - Present Scenario

UNIT-V: FINANCIAL SERVICES:

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India - Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting - Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Objective:

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing.

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

Paper DSC 301: ADVANCED ACCOUNTING

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

Meaning - Partnership Deed - Capital Accounts (Fixed and Fluctuating) - Admission of a Partner - Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership - Insolvency of a Partner (excluding Insolvency of all partners) - Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Pro-rata allotment - Forfeiture and Re-issue of Shares - Issue of Debentures with Conditions of Redemption - Underwriting: Meaning – Conditions- Bonus Shares: Meaning - SEBI Guidelines for Issue of Bonus Shares - Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act, 2013: Structure - General Instructions for preparation of Balance Sheet and Statement of Profit and Loss - Part-I: Form of Balance Sheet - Part-II: Statement of Profit and Loss - Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need - Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need - Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics - Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams - Pictograms - Cartograms - Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction -Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean – Mode - Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness- Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis

UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation - Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: FINANCIAL INSTITUTIONS & MARKETS

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

Components - Functions - Flow of Funds Matrix - Financial System and Economic Development - Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

UNIT-II: FINANCIAL INSTITUTIONS:

Commercial Banking: Types - Functions - Lending by Commercial Banks - Recent Developments - Merchant Banking – functions - Venture Capital – objectives-Private Equity - role in start-ups - Hire purchase and leasing - Non-banking Finance Companies: Types - Functions

UNIT-III: MONEY MARKET:

Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI - Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee) - Structure and Functions.

UNIT-IV: DEBT MARKET:

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

UNIT-V: EQUITY MARKET:

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - SEBI: Objectives and Functions

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System - Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE
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Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured
 Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value –
 Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept
 of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes (Theory only)

UNIT-II: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY:

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
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.
8. Direct Tax Law and Practice : Ahuja Girish
9. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.

Paper DSC 402: BUSINESS STATISTICS - II

Objective: to inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

UNIT-V: THEORITCAL DISTRIBUTIONS:

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

Paper DSC 403: CORPORATE ACCOUNTING

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued (Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:

Introduction – Formats-Revenue Account-Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
2. Accountancy-III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

Paper GE: a) BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale –Isocost–Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Paper GE: b) ADVANCED ASPECTS OF INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Valuation of Stock Depreciation: Meaning – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

UNIT-II: INCOME FROM OTHER SOURCES:

Winnings from lotteries Puzzles, crown world puzzles, Races Problems on computation on Income from Other Sources. Treatment of Agricultural Income. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates. Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assesse – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: B. Lal, Pearson Education.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learnin

Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.
Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial Planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process - Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c) :INTERNATIONAL FINANCIAL REPORTING -I

Objective: To make students to understand the International Financial Reporting.

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition
Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International Tax & Regulation..

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis

Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) : AUDITING

Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-IV: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing : Mahitha HPH
4. Auditing: Dr.Nazia Sultana, PBP.
5. Auditing: ArunaJha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: JagdishPrakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
8. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING

Objective: To gain knowledge of AS-19 & 21 and format accounts.

UNIT-I: HOLDING COMPANIES (AS-21):

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

UNIT-IV: LEASE ACCOUNTS (AS-19):

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.RadhaSwamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain &Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, SahityaBhavan
6. Corporate Accounting: PrashantaAthma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

Paper DSE 503 (c) : FINANCIAL MANAGEMENT

Objective: To understand basics in Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: FINANCIAL PLANNING:

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

UNIT-III: CAPITALIZATION:

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning - Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

UNIT-IV: COST OF CAPITAL:

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-V: CAPITAL STRUCTURE:

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: I MPandey, 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: Kothari, sage
7. Financial Management: Rustagi, Taxman Publications.
8. Fundamentals of Financial Management: Sharan, Pearson.
9. Financial Management: Tulsian, S. Chand.
10. Financial Management: Satish B Mathur, Trinity Press.
11. Fundamentals of Financial Management: D. Chandra Bose, PHI.

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON-PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).Concepts onlyContents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

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 appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.
- 2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
- 3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
- 4) **3 bound copies&a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
- 5) **bibliography and referencing:** **Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
 - **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
 - **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance.

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning, Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

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. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Paper DSE 601 (b) : FINANCIAL CONTROL

Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing - Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

Paper DSE 601(c) :INTERNATIONAL FINANCIAL REPORTING - II

Objective: *To make students to understand the International Financial Reporting.*

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement- Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

Objective: to equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c): INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING**PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603(a): ACCOUNTING STANDARDS

Objectives: To make the students acquire the knowledge and application of Indian Accounting Standards.

UNIT-I: INTRODUCTON:

Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – - Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution. (Theory only)

UNIT-II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE:

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-108: Operating Segments.

UNIT-III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS:

Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases (Including simple problems) - Ind AS-18: Revenue – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

UNIT-IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS:

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS-112: Disclosure of interest in other entities

UNIT-V: FINANCIAL REPORTING:

Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)

SUGGESTED READINGS:

1. Rawat D.S. “Ind ASs Converged IFRS” Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

Paper DSE 603(b) : CORPORATE GOVERNANCE

Objective: To acquaint the student with the finer nuances of Corporate Governance.

UNIT-1: CORPORATE GOVERNANCE: Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance - Structure – Theories.

UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:

CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes-Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayana Murthy Committee, CII Task Force Committee – CG Models : Anglo-American, German, Japanese and Indian Model.

UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:

Corporate Social Reporting – Meaning – Types of CSR - Role of CSR towards Society – Employees, Government, Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies - Models – Best Practices of CSR - CSR: Indian Perspective – Sachar Committee Report.

UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:

Definition – Importance - Accounts and Financial Reporting - Stakeholders Influence - Social Responsibility and Accountability - Reflection of Stakeholder's Accountability in Legislation, Guidance on Stakeholders and Shareholders Interest. Role of Top Management in Corporate Governance. Role of Auditors in Corporate. Role of Shareholders & Other Stakeholders in Corporate Governance.

UNIT – V: ISSUES IN CORPORATE GOVERNANCE :

Role of Promoters - Nominee Directors - Mismanagement – Corporate Frauds - Negligent Role of Auditors – Banks- Supervision and Control of Stock Exchanges – Whistle Blowing Policy - RBI – Ministry of Corporate Affairs – Towards Building Ethical and Sustainable Organization.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, (2017) Prof. K. ViyyannaRao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
2. Corporate Governance,(2014), BholanathDutta and S.K. Podder - Vision Book house,
3. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
5. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
6. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
7. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication
8. Business Ethics – Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S.- Takur Publishers,2015, Bangalore
9. A Study in Business Ethics, Reprint (2008) RituParna Raj, Himalaya Publishing house
10. Ethics in Business and Management Concepts (Western and Indian) & Cases (National & International), R. P. Banerjee, Himalaya Publishing House.
11. Corporate Governance (with Case Studies), DayanandAchrekar, Surendra Publications, New Delhi.
12. Corporate Governance, Robert A G Monks, Wiley India Pvt. Ltd.

Paper DSE 603(C) : INVESTMENT MANAGEMENT

Objective: To familiarize with concepts of risk and return relating to Investment.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of 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 - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

B.Com(Tax Procedures)

Syllabus (CBCS)

(w.e.f. 2019–2020)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2019

B.COM (Tax Procedures)
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
		SEMESTER - I				
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Income Tax - I	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - II				
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Income Tax - II	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - III				
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1UGC Specified Course	Communication Skills Professional Skills	2	2	1 ½ hrs	40U+10I
16.	SEC2Dep t. Specified Course	a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Assessment of Other Entities	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER - IV				
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4 Dept. Specified Course	a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I
24.	DSC401	Excel Foundation	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Customs Procedure & Practice	5	5	3 hrs	80U+20I

		Total	25	25		
		SEMESTER – V				
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	Business Economics	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	a) Tax Planning & Management/ b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
		Total	27/25	25		
		SEMESTER – VI				
a)	ELS6	English (First Language)	3	3		
b)	SLS6	Second Language	3	3		
c)	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
d)	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
e)	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
f)	DSE603	a) International Tax & Regulation/ b) Corporate Governance/ c) Investment Management	5	5	3 hrs	80U+20I
		Total	29/27	25		
		GRAND TOTAL	156/152	150		

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b” and “c”. In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control-Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

aper DSC 103: INCOME TAX-I

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT-III: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-IV: INCOME FROM HOUSE PROPERTY:

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.

Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania& Dr. KapilSinghania, 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.
7. Income Tax: Dr. P.V. RamanaRao&Dr. A. Sudhakar, National Publishing Co.

Paper DSC 201:FINANCIAL ACCOUNTING-II

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M. Shrinivas & K. Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N. Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC203: INCOME TAX-II

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

UNIT-II: INCOME FROM OTHER SOURCES:

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

- 1) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 2) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. KapilSinghania, 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, McGraw Hill Education.
- 7) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Objective:

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing.

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

Paper DSC 301: ADVANCED ACCOUNTING

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: ASSESSMENT OF OTHER ENTITIES

Objective: To acquaint the students with the basics and latest developments in areas of Assessment of Other Entities.

UNIT-I: HINDU UNDIVIDED FAMILIES:

Introduction- Schools of Hindu Law- Residential Status of HUF- Partition of HUF Impartible Estate- Income not to be treated as family income- Assessment of HUF (Theory and Problems).

UNIT-II: ASSESSMENT OF PARTNERSHIP FIRMS U/S 184:

Meaning of Partnership Firm- Conditions for Assessment as a firm U/S 184 and 185 Treatment of interest and remuneration paid to partners U/S 40(b)- Computation of Total Income – Assessment of Partners of Firm – Change in Constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm (Theory and Problems).

UNIT-III: ASSESSMENT OF PARTNERSHIP FIRMS ASSESSED AS AOP:

Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP's – Total Income – Treatment of Share of Income received by partners of PFAOP (Theory and Problems).

UNIT-IV: ASSESSMENT OF COMPANIES:

Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc (Theory and Problems).

UNIT-V: ASSESSMENT OF CO- OPERATIVES AND TRUSTS:

Meaning of Co-operative Society – Definition – Deduction U/S 80(p) – Other deductions – Computation of Tax.

Definition Trust – Creation – Assessment of Private Trust – Charitable Trust – Exemptions – Application of Income – Income not exempted – Registration (Theory only)

SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Direct Tax Laws and Practice.
3. B. B. Lal and N. Vashist: Direct Taxes, Income Tax, Wealth Tax and Tax.

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE
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Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: EXCEL FOUNDATION

Objective: Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work.

UNIT-I: INTRODUCTION TO EXCEL:

Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

UNIT-II: WORKSHEET OPERATIONS:

Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

UNIT-III: TABLES AND FORMATTING:

Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.

UNIT-IV: EXCEL FILES & TEMPLATES:

Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

UNIT-V: PRINTING YOUR WORK: Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. Introducing Excel:

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley

Paper DSC 402: BUSINESS STATISTICS - II

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test
8) Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method –Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

UNIT-V: THEORITCAL DISTRIBUTIONS:

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

Paper DSC 403: CUSTOMS PROCEDURE & PRACTICE

Objective: To acquaint the students with the provisions of Customs Act.

UNIT I: CUSTOMS ACT AND IMPORTANT TERMS AND DEFINITIONS OF CUSTOMS:

An overview of Customs Act 1962, An overview of Customs Tariff Act 1975. Role of Customs in international trade-Customs Organization in India—Terms and definitions-Assessable value, Baggage, Bill of entry, Bill of exports, Dutiable goods, Duty, Exporter, Foreign going vessel/ aircraft, Goods, Import, Import manifest, Prohibited Goods, Shipping bill, Stores, Boat notes, Transit goods, Coastal goods, Bill of lading, Export manifest, FOB, FAS, CIF, Letter of Credit, Canalized goods, Import against licensing.

UNIT II: DUTIES AND IMPORT PROCEDURES:

Kinds of duties (as per latest finance acts)-prohibition on exportation and importation of goods - provisions regarding notified and specified goods-Import of goods through sea, air, land – clearance of baggage- measuring and kinds of baggage-rules & procedures of import thereof-exempted baggage-general free allowances- concession to person transferring his residence – concession to tourists – import through courier post.

UNIT III: GOODS, PROCEDURES AND DUTY DRAWBACK:

Damaged goods-pilfered goods – Destroyed goods -Derelict – Conveyances-Clearance procedure for import by stores – Export procedure– Warehousing – Coastal goods-Duty drawback-Meaning – Scheme – Procedure and documentation – Drawback rates – Drawback claim procedure – Drawback on re-export.

UNIT IV: OFFICERS, PENALTIES AND EXEMPTIONS:

Customs administrative & Operational authorities –Powers of Customs Officers – Penalties and offences under Customs Act.-Exemptions of duty- Remissions of duty- Demand of duty-Recovery and refund of duty.

UNIT V: EXPORT POLICY AND EXPORT PROMOTION:

Export policy—Export promotion schemes – Schemes where export production has to be isolated from domestic production unit to get inputs free from taxes – Other schemes of export promotion.

SUGGESTED READINGS:

1. VS Datey : Indirect Taxes, Taxman Publications, NewDelhi
2. R.K.Jain : Customs Law Manual Central Publications, NewDelhi
3. Balachandran: Indirect Taxation – Sultan Chand & Sons, NewDelhi.

Paper GE: BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale –Isocost–Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial Planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process - Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c) :INTERNATIONALFINANCIAL REPORTING -I

Objective: To make students to understand the International Financial Reporting.

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition
Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International Tax & Regulation.

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis

Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) : TAX PLANNING & MANAGEMENT

Objective: To provide basic knowledge of tax practices & procedures.

UNIT-I: TAX PLANNING, TAX MANAGEMENT, TAX EVASION, TAX AVOIDANCE:

Types of companies - Residential status of companies and tax incidence - clubbing tax liability and minimum alternate tax - carry forward and set off of losses in case of certain companies- deductions available to corporate assesses.

Tax on distributed profits- Units of mutual funds.

UNIT-II: TAX PLANNING WITH REFERENCE TO SETTING UP OF NEW BUSINESS:

Location of Business- Nature of business – form of organization-Tax planning with reference to financial management decision – Capital structure, dividend and bonus shares- Tax planning with reference to sale of scientific research assets.

UNIT-III: TAX PLANNING WITH REFERENCE TO SPECIFIC MANAGEMENT DECISIONS:

Make or buy - own or lease – repair or replace – Tax planning with reference to employees' remuneration – Tax planning with reference to receipt of insurance compensation – tax planning with reference to distribution of assets at the time of liquidation.

UNIT-IV: TAX PLANNING IN RESPECT OF NON-RESIDENTS:

Taxable income for non-residents – interest- salaries and exemptions from tax to non-residents – Double taxation relief – Provisions –Regulating transfer pricing – Computation of Arm's length pricing – Advance rulings – Advance Pricing agreement.

UNIT-V: TAX PLANNING - INDIVIDUALS:

Planning with reference to all five heads of Income for individuals – Salaries - House property - Profits from Business & Profession – Capital gains and other sources (Theory and Simple Problems).

SUGGESTED READINGS:

1. Singhanian, Vinod K. and Monica Singhanian: Corporate Tax Planning ,Taxmann Publications Pvt. Ltd. New Delhi.
2. Ahuja, Girish and Ravi Gupta: Corporata Tax Planning and Management, Bharat Law House, Delhi.
3. Acharya, Shuklendra and M.G. Gurha: Tax Planning , Modern Law Publications, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing: Taxmann Publication Pvt.Ltd. NewDelhi..
5. IAS – 12 and As -22.
6. T.P. Ghosh: IFTS: Taxmann Publications Pvt. Ltd. NewDelhi..
7. Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
8. Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING

Objective: To gain knowledge of AS-19 & 21 and format accounts.

UNIT-I: HOLDING COMPANIES (AS-21):

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

UNIT-IV: LEASE ACCOUNTS (AS-19):

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.RadhaSwamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, SahityaBhavan
6. Corporate Accounting: PrashantaAthma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

Paper DSE 503 (c) : FINANCIAL MANAGEMENT

Objective: To understand basics in Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: FINANCIAL PLANNING:

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

UNIT-III: CAPITALIZATION:

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning - Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

UNIT-IV: COST OF CAPITAL:

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-V: CAPITAL STRUCTURE:

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: I MPandey, 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: Kothari, sage
7. Financial Management: Rustagi, Taxman Publications.
8. Fundamentals of Financial Management: Sharan, Pearson.
9. Financial Management: Tulsian, S. Chand.
10. Financial Management: Satish B Mathur, Trinity Press.
11. Fundamentals of Financial Management: D. Chandra Bose, PHI.

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).concepts onlyContents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

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 appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.

2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.

3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.

4) **3 bound copies&a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.

5) **bibliography and referencing:** **Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
- **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquainted with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

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. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Paper DSE 601 (b) : FINANCIAL CONTROL

Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead -Determination of allocation base - Allocation of service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transactioncontrols - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

Paper DSE 601(c) : INTERNATIONAL FINANCIAL REPORTING - II

Objective: To make students to understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement- Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

Objective: To equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
- 5.Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision Making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING**PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's , SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603 (a) :INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International Tax & Regulation.

UNIT I: INDIVIDUAL TAXATION:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis – Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press.

Paper DSE 603(b) : CORPORATE GOVERNANCE

Objective: to acquaint the student with the finer nuances of Corporate Governance.

UNIT - 1: CORPORATE GOVERNANCE: Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance - Structure – Theories.

UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:

CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes-Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayana Murthy Committee, CII Task Force Committee – CG Models : Anglo-American, German, Japanese and Indian Model.

UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:

Corporate Social Reporting – Meaning – Types of CSR - Role of CSR towards Society – Employees, Government, Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies - Models – Best Practices of CSR - CSR: Indian Perspective – Sachar Committee Report.

UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:

Definition – Importance - Accounts and Financial Reporting - Stakeholders Influence - Social Responsibility and Accountability - Reflection of Stakeholder’s Accountability in Legislation, Guidance on Stakeholders and Shareholders Interest. Role of Top Management in Corporate Governance. Role of Auditors in Corporate. Role of Shareholders & Other Stakeholders in Corporate Governance.

UNIT – V: ISSUES IN CORPORATE GOVERNANCE :

Role of Promoters - Nominee Directors - Mismanagement – Corporate Frauds - Negligent Role of Auditors – Banks- Supervision and Control of Stock Exchanges – Whistle Blowing Policy - RBI – Ministry of Corporate Affairs – Towards Building Ethical and Sustainable Organization.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, (2017) Prof. K. ViyyannaRao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
2. Corporate Governance,(2014), BholanathDutta and S.K. Podder - Vision Book house,
3. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi,Vrinda Publication pvt Ltd
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
5. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
6. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
7. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication
8. Business Ethics – Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S.- Takur Publishers,2015, Bangalore
9. A Study in Business Ethics, Reprint (2008) RituParna Raj, Himalaya Publishing house
10. Ethics in Business and Management Concepts (Western and Indian) & Cases (National & International), R. P. Banerjee, Himalaya Publishing House.
11. Corporate Governance (with Case Studies), DayanandAchrekar, Surendra Publications, New Delhi.
12. Corporate Governance, Robert A G Monks, Wiley India Pvt. Ltd.

Paper DSE 603(c) : INVESTMENT MANAGEMENT

Objective: To familiarize with concepts of risk and return relating to Investment.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of 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 - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

B.Com (Hons)

Syllabus (CBCS)

(w.e.f. 2019–2020)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2019

B.COM (Hons)
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
SEMESTER - I						
1.	ELS1	English (First Language)	4	4		
2.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2		
3.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
4.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	DSC103	Foreign Trade	5	5	3 hrs	80U+20I
6.	DSC104	Business Economics	5	5	3 hrs	80U+20I
		Total	26	26		
SEMESTER - II						
7.	ELS2	English (First Language)	4	4		
8.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2		
9.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
10.	DSC202	Business Laws	5	5	3 hrs	80U+20I
11.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
12.	DSC204	Financial Management	5	5	3 hrs	80U+20I
		Total	26	26		
SEMESTER - III						
13.	ELS3	English (First Language)	3	3		
14.	SEC1UGC Specified Course	Communication Skills	2	2	1 ½ hrs	40U+10I
		Professional Skills				
15.	SEC2Dep t. Specified Course	a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
16.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
17.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
18.	DSC303	Financial Institutions and Markets	5	5	3 hrs	80U+20I
19.	DSC304	Investment Management	5	5	3 hrs	80U+20I
		Total	27	27		
SEMESTER - IV						
20.	ELS4	English (First Language)	3	3		
21.	SEC3 UGC Specified Course	Leadership & Management Skills	2	2	1 ½ hrs	40U+10I
		Universal Human Values				
22.	SEC4Dep t. Specified Course	a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I
23.	DSC401	Income Tax	5	5	3 hrs	80U+20I
24.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
25.	DSC403	Corporate Accounting	5	5	3 hrs	80U+20I
26.	DSC404	Human Resource Management	5	5	3 hrs	80U+20I
		Total	27	27		
SEMESTER - V						
27.	ELS5	English (First Language)	3	3		

Faculty of Commerce

OU

28.	GE	a)Excel Foundation/ b)Advanced Aspects of Income Tax	2T+4P	4	3 hrs	50T+35P+ 15I
29.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
30.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
31.	DSE503	a) Auditing/b) Strategic Management/ c) Investment Industry - I	5	5	3 hrs	80U+20I
32.	DSE504	a) Marketing Management/ b) Project and Relationship Management/ c) Investment Instruments	5	5	3 hrs	80U+20I
		Total	29/27	27		
		SEMESTER – VI				
33.	ELS6	English (First Language)	3	3		
34.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
35.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
36.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
37.	DSE603	a) Accounting Standards/ b) Corporate Governance/ c) Investment Industry - II	5	5	3 hrs	80U+20I
38.	DSE604	a) International Finance/ b) Business Applications of Emerging Technologies/ c) Investment Industry Controls	5	5	3 hrs	80U+20I
		Total	29/27	27		
		GRAND TOTAL	164/160	160		

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b” and “c”. In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	AECC	2	2	4
3	SEC	4	2	8
4	GE	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	8	5	40
	TOTAL	38		160
	Commerce	30		136
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control-Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

Paper DSC 103: FOREIGN TRADE

Objective: To gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade.

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs: Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific Partnership (TPP) -Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade –Dr Srinivasa Narayana, Jyoti Mehra– PBP
4. International Economics: SSMDesai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P. Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

Paper DSC 104: BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT-II: DEMAND AND SUPPLY 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 - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

UNIT-III: PRODUCTION AND COST ANALYSIS:

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isocost – Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.

UNIT-IV: MARKET ANALYSIS:

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

UNIT-V: MACRO-ECONOMICS FOR MANAGERS:

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit –Business cycles - Nature – Phases - Causes – Inflation causes and control – Deflation and stagflation.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi , Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr.VenugopalRao, PBP.
7. Business Economics : R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

Paper DSC 201:FINANCIAL ACCOUNTING-II

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
1. Accountancy–I: Tulasian, Tata McGraw Hill Co.
2. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
3. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
4. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
5. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagri AK, Vikas Publishing House.

Paper DSC 203: BANKING AND FINANCIAL SERVICES

Objective: To familiarize with Fund-based and Non-fund-based Financial Services.

UNIT-I: INTRODUCTION:

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN. RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy - Brief description on various types of banks--District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms- General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts.

UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning-Functions- Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

UNIT-V: FINANCIAL SERVICES:

Definition – Services of Merchant Banks – Problems and Scope of Merchant Banking in India- Venture Capital: Meaning, Features, Scope, Importance - Leasing-Definition and Steps- Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Discounting: Concept – Advantages of Bill Discounting – Factoring-Meaning and Nature– Parties in Factoring – Merits and Demerits of Factoring – Forfeiting-Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers .

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: SanthiVedula&Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

Paper DSC 204: FINANCIAL MANAGEMENT

Objective: To understand basic functions Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).

Time Value of Money: Rationale – Future Value of Present Cash Flows: Simple Interest – Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISION:

Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).

Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

UNIT-III: SHORT-TERM INVESTMENT DECISION:

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method – Project Balance Sheet Method (Simple Problems).

Management of Current Assets: Management of Cash: Nature – Motives – Models - Management of Receivables: Objectives – Credit Policies – Credit Terms – Collection Policies - Management of Inventory: Objective – Techniques (Simple Problems)

UNIT-IV: FINANCING DECISION:

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).

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

UNIT-V: DIVIDEND DECISION:

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)

Dividend Theories: Relevance Theories – Walter’s Model – Gordon’s Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: Bhalla V.K., S. Chand & Company Pvt. Ltd.
2. Fundamentals of Financial Management: James C Van Horne & Others, PHI.
3. Financial Management: Khan M.Y. & Jain P.K, McGraw Hill Education (India) Pvt. Ltd.
4. Financial Management: Pandey I.M, Vikas Publishing House Pvt. Ltd.
5. Financial Management: Prasanna Chandra, McGraw Hill Education (India) Pvt. Ltd.
6. Financial Management: Raymond M Brooks, Pearson.
7. Financial Management: Rustagi, Taxmann Publications.
8. Financial Management: Shashi K. Gupts & R.K. Sharma, Kalyani Publishers.
9. Financial Management: Srivastava R.M, Himalaya Publishing House.
10. Financial Management: Sudarsana Reddy G., Himalaya Publishing House.

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice : Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.polocyholder.gov.in 3) www.irdaindia.org.in

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Objective:

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing.

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

Paper DSC 301: ADVANCED ACCOUNTING

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

10. Statistics for Management: Levin & Rubin, Pearson
11. Fundamentals of Statistics: Gupta S.C, Himalaya
12. Statistics: E. Narayanan Nadar, PHI Learning
13. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
14. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
15. Business Statistics: K. Alagar, Tata McGraw Hill
16. Fundamentals of Statistical: S. P Gupta, Sultan Chand
17. Business Statistics: J. K. Sharma, Vikas Publishers
18. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
19. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
20. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
21. Business Statistics: S. K. Chakravarty, New Age International Publishers
22. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: FINANCIAL INSTITUTIONS & MARKETS

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INDIAN FINANCIAL SYSTEM:

Components – Functions – Flow of Funds Matrix – Financial System and Economic Development – Recent Developments in Indian Financial System – Weaknesses of Indian Financial System.

UNIT-II: FINANCIAL INSTITUTIONS:

Commercial Banking: Types – Functions – Lending by Commercial Banks – Recent Developments – Merchant Banking-functions—Venture Capital—objectives--Private Equity—role in start-ups—Hire purchase and leasing—Non-banking Finance Companies: Types – Functions.

UNIT-III: MONEY MARKET:

Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – RBI – Functions - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo – MPC (Monetary Policy Committee) – Structure and Functions.

UNIT-IV: DEBT MARKET:

Evolution of Debt Markets in India - Money Market & Debt Market in India – Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities – Bonds: Features of Bonds - Types of Bonds - Bond Ratings.

UNIT-V: EQUITY MARKET:

Meaning - Development of Equity Culture in India – Primary Market: IPO and FPO – Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus – Sweat Equity - ESOP – Rights Issue – Secondary Market: Meaning and Functions of Stock Exchanges - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices – SEBI: Objectives and Functions.

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. PrashantaAthma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon &Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System -Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta &NishaAggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta &ManmeetKaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Paper DSC304 : INVESTMENT MANAGEMENT

Objective: To familiarize with concepts of risk and return relating to Investment.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of 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 - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE
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Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured
 Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value –
 Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept
 of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-III: INCOME FROM HOUSE PROPERTY:

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
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.
8. Direct Tax Law and Practice : Ahuja Girish
9. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.

Paper DSC 402:BUSINESS STATISTICS - II

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

UNIT-V: THEORITCAL DISTRIBUTIONS:

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

Paper DSC 403: CORPORATE ACCOUNTING

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:

Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
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.

Paper DSC 404: HUMAN RESOURCES MANAGEMENT

Objective: To familiarize 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.

UNIT-II: HR PLANNING:

Introduction - Need - Process - System – Responsibilities - Methods.

UNIT-III: RECRUITMENT AND SELECTION:

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment
- Traditional and Modern methods - Recruitment and Selection Policies - Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

UNIT-IV: HUMAN RESOURCE DEVELOPMENT:

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

UNIT-V: PERFORMANCE APPRAISAL:

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

SUGGESTED READING:

6. Essentials of HRM and Industrial Relations: P. SubbaRao, Himalaya.
7. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
8. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
9. Personal Management: C. B. Mamoria, Himalaya Publishing House.
10. Human Resource Management: S. S. Khanka, S. Chand
11. Human Resource Management: SeemaSanghil, Vikas Publications
12. Fundamentals of Human Resource Management: Gary Dessler, BijuVarkkey, Pearson
13. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
14. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
15. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

Paper GE: a) EXCEL FOUNDATION

Objective: Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work.

UNIT-I: INTRODUCTION TO EXCEL:

Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

UNIT-II: WORKSHEET OPERATIONS:

Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

UNIT-III: TABLES AND FORMATTING:

Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.

UNIT-IV: EXCEL FILES & TEMPLATES:

Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

UNIT-V: PRINTING YOUR WORK: Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. Introducing Excel:

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley

Paper GE: b) ADVANCED ASPECTS OF INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Valuation of Stock Depreciation: Meaning – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

UNIT-II: INCOME FROM OTHER SOURCES:

Winnings from lotteries Puzzles, crown world puzzles, Races Problems on computation on Income from Other Sources. Treatment of Agricultural Income. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates. Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assesse – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: B. Lal, Pearson Education.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learnin

Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.
Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial Planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process - Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c) :INTERNATIONALFINANCIAL REPORTING -I

Objective: To make students to understand the International Financial Reporting.

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts -Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition
Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International ax & Regulation.

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis

Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income
- Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions:
Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum
Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property -
Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of
Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate
Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return -
Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of
Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation:
Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return -
Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

**UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES,
BUSINESS STRUCTURES:**

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other
federal security regulations - Professional & Legal Responsibilities: Accountant Common Law
Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information -
Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations -
Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) : AUDITING

Objective: To understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-IV: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing : Mahitha HPH
4. Auditing: Dr.Nazia Sultana, PBP.
5. Auditing: ArunaJha, Taxmann Publications.
6. Auditing Principles, Practices & Problems: JagdishPrakash, Kalyani Publishers.
7. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
8. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
9. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
10. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

Paper DSC 503 (b) : STRATEGIC MANAGEMENT

Objective: To make students to understand the Strategic management.

UNIT I: STRATEGIC PLANNING:

Strategy: Strategic planning vs. Tactical planning – Strategic plan – Strategic planning process – Vision, mission, and goals – Role of the finance team in the strategic management process: Providing data – Assuring cash availability – Providing financial analysis – Monitoring execution – Measuring and reporting performance – Providing general analytical and financial perspectives - Analytical planning tools and frameworks: SWOT analysis, Porter’s 5 forces, situational analysis, PESTEL analysis, STEEP analysis, GAP analysis, scenario planning, competitive analysis, contingency planning, the BCG Growth–Share Matrix, GE–McKinsey Matrix (GE Business Screen)

UNIT II: STRATEGIC ANALYSIS:

Environmental scan and competitive analysis: Macro environmental forces – Industry economic market structure – Industry segmentation – Industry life–cycle analysis – Threat of new entry and/or substitution – Supplier and buyer power – Complementary products and services – Competitive intelligence – Competitive forces analysis – Competitive rivalry – Financial analysis of competitors – Innovation, change, and market disruption - Internal analysis: Organizational culture and core values – Strengths and weaknesses – Core competencies – Value chain – Operational effectiveness – Financing strategy

UNIT III: CREATING COMPETITIVE ADVANTAGE:

Competitive advantage: Delivering unique value – Differentiated competencies - Strategy in a global context: Market expansion – Value chain optimization – Risks of conducting international business - Business level strategies: Low cost – Differentiation – Value innovation – Market segmentation – Pricing as a strategic lever – New product and new market development - Corporate level strategies: Horizontal and vertical integration – Strategic alliances and joint ventures – Strategic outsourcing – Diversification – Mergers and acquisitions – Restructuring Functional level strategies: Operational excellence – Quality optimization – Technology as a competitive advantage – Innovation strategy - Sustaining competitive advantage: Barriers to imitation – Capability of competitors – Industry dynamism

UNIT IV: STRATEGY IMPLEMENTATION:

Analyzing strategic alternatives: Marginal costs and revenues – Adding or dropping products and services – Customer profitability analysis – Investment decision analysis – Scenario planning - Risk management: Risk analysis – Mitigating risks – Role of enterprise risk management (ERM) Implementing strategy: Alignment of tactics with long–term strategic goals – Leadership, - communication, culture, and workforce engagement – Strategy deployment, including challenges and prioritization – Change management – Linking strategy to the strategic financial plan – Forecasting financial statements and organizational performance – Financing for growth – Characteristics of a successful strategic management process

UNIT V: PERFORMANCE EVALUATION:

Strategy measurement and organizational performance: Evaluation and control – Balanced scorecard – Strategy map – Benchmarking – Reporting results - Governance, social responsibility and ethics: Agency theory – Role of the Board of Directors – Role of the CEO and the CFO – Incentives – Organizational structure – Ethical decision–making – Social responsibility

SUGGESTED READINGS:

1. CIMA E3 Study Text, Strategic Management, Kaplan Publishing
2. HBR’s 10 Must Reads On Strategy, Harvard Business School Publishing Corporation
3. Grant, Robert M., Contemporary Strategy Analysis, John Wiley & Sons
4. Garth Saloner, Andrea Shepard, Joel Podolny, Strategic Management, John Wiley & Sons
5. Hill, Charles W.L., Jones, Gareth R., and Schilling, Melissa A., Strategic Management: Theory, an Integrated Approach, Cengage Learning
6. Thompson, A. Peteraf, M., Gamble, J., and Strickland, A. J., Crafting and Executing Strategy, The Quest for Competitive Advantage, McGraw–Hill
7. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N., and Bamford, Charles E., Strategic Management and Business Policy: Globalization, Innovation and Sustainability, Pearson Education.

Paper DSC 503 (c) : INVESTMENT INDUSTRY - I

Objective: To ensure that students demonstrate their understanding in fundamentals of the investment industry.

UNIT I: INVESTMENT INDUSTRY – OVERVIEW:

Description of the financial services industry - Identification of types of financial institutions, including banks and insurance companies - Definition of the investment industry
Explanation how economies benefit from the existence of the investment industry

UNIT II: INVESTMENT INDUSTRY - TOP DOWN OVERVIEW:

Explanation of how investors benefit from the existence of the investment industry - Description of types and functions of participants of the investment industry - Description of forces that affect the evolution of the investment industry

UNIT III: ETHICS AND INVESTMENT PROFESSIONALISM:

Description of the need for ethics in the investment industry - Identification of obligations that individuals in the investment industry have to clients, prospective clients, employers, and co-workers - Identification of elements of the Investment Code of Ethics
Explanation of standards of practice (professional principles) that are based on the Investment Code of Ethics - Description of benefits of ethical conduct - Description of consequences of conduct that is unethical or unprofessional - Description of a framework for making ethical decisions

UNIT IV: REGULATION – OVERVIEW:

Definition of regulations - Description of objectives of regulation - Description of potential consequences of regulatory failure.

UNIT V: REGULATORY PROCESS:

Description of a regulatory process and the importance of each step in the process - Identification of specific types of regulation and describe the reasons for each - Description of elements of a company's policies and procedures to ensure the company complies with regulation - Description of potential consequences of compliance failure

SUGGESTED READING:

1. Wiley CFA Level 1 Study Guide
2. CFA Institute Investment Foundations Study Material
3. Investment Analysis and Portfolio Management – by Prasanna Chandra
4. Market Organization and Structure by Larry E. Harris CFA

Paper DSE 504 (a) : MARKETING MANAGEMENT

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 Mix 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 and Publicity - 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, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: RajanSaxena, Tata McGraw Hill
10. Marketing: Sharma etal.,Cengage Learning.

Paper DSE 504 (b) : PROJECT AND RELATIONSHIP MANAGEMENT

Objective: To understand the aspects required for the project and relationship management.

UNIT I: INTRODUCTION TO STRATEGIC MANAGEMENT:

Strategy and strategic management: definition - core area of strategic management - levels of strategy within organization - stages in the rational approach to strategy development; intended - strategy and structures; the concept of competitive advantage - generic competitive strategies competitive advantage - achieving sustainable competitive advantage.

UNIT II: ASSESSING THE GLOBAL ENVIRONMENT:

Macro and micro environments - IoNGPEST analysis and its derivatives – globalization - country and political risk factors - emerging markets - Porter Diamond and its use for assessing the competitive advantage of nations - porters five forces model and its use for analyzing the external environment; key concepts in competitive analysis - the role of competitor analysis - approaches to collecting competitor information - sources - types and quality of competitor data - analyzing and interpreting competitor data - the application of big data to competitor analysis.

UNIT III: HUMAN ASPECT OF THE ORGANIZATION:

Leadership - including personality/ traits - style - contingency situation - transactional - distributive - leadership in different context; - different approaches to employee performance appraisals - the contribution of coaching and mentoring in enhancing individual and organizational performance - dismissal and redundancy - employer and employee responsibilities in managing the work - performance management and measurement frameworks - concept and importance of culture - level of culture - influence on culture - analysis organizational culture - the cultural web framework - models for categorizing culture - national cultures and managing in different cultures.

UNIT IV: MANAGING RELATIONSHIPS:

Building effective and high performance teams- leading and managing teams - factors associated with effective team work - motivating team members - resolving problems and conflicts in teams - management of relationship between the finance functions and other parts of the organization - the importance of effective communication skills for the chartered Management Accountant- the importance of non-verbal communication and feedback- developing effective strategies for influence - the process of negotiation- the sources and causes of conflict in organization - the different forms and types of conflict strategies for managing conflict to Ensure working relationship are productive and effective.

UNIT V:MANAGING CHANGE THROUGH PROJECTS:

Types of change-external and internal triggers for change- stage model of change management- principles of change management- problem identification as a precursor to change- reason for resistance to change- approaches to managing resistance to changes- definition of project attributes- time, cost and quality project objectives- time cost and quality project objectives- the purpose and activities associated with the key - stages in the project control- key tools for project management, including work breakdown schedule, Gantt Charts and Network analysis- managing project risk- PERT charts- scenario planning and buffering- the contribution of project management software - the lifecycle of project teams- leading and motivating project teams.

SUGGESTED READINGS:

1. Strategic Management: concepts and cases, Fred.R.David, Prentice Hall, USA.
2. Projects planning, analysis, selection, financing, implementation and control, Prasanna Chandra, Tata McGraw Hill Education, New Delhi.
3. Human Resource Management, Fisher, Schoefeldt,Shaw, Biztantra, New Delhi.

Paper DSE 504 (c) : INVESTMENT INSTRUMENTS

Objective: To ensure that students demonstrate their understanding in fundamentals of financial instruments available in the market including equity, debt, derivatives and alternative vehicles.

UNIT I: TYPES OF DEBT SECURITIES:

Identification of issuers of debt securities - Description of features of debt securities - Description of seniority ranking of debt securities when default occurs - Description of types of bonds - Description of bonds with embedded provisions - Description of securitization and asset-backed securities

UNIT II: VALUATION OF DEBT SECURITIES:

Definition of current yield - Description of the discounted cash flow approach to valuing debt securities - Description of a bond's yield to maturity - Explanation of the relationship between a bond's price and its yield to maturity - Definition of a yield curve - Explanation of risks of investing in debt securities - Definition of a credit spread

UNIT III: EQUITY SECURITIES:

Description of features of equity securities - Description of types of equity securities - Comparison of risk and return of equity and debt securities - Description of approaches to valuing common shares - Description of company actions that affect the company's shares outstanding

UNIT IV: DERIVATIVES:

Definition of a derivative contract - Description of uses of derivative contracts - Description of key terms of derivative contracts - Description of forwards and futures - Distinguish between forwards and futures - Description of options and their uses - Definition of swaps and their uses

UNIT V: ALTERNATIVE INVESTMENTS:

Description of advantages and limitations of alternative investments - Description of private equity investments - Description of real estate investments - Description of commodity investments.

SUGGESTED READING:

1. Wiley CFA Level 1 Study Guide
2. CFA Institute Investment Foundations Study Material
3. Overview of Equity Securities by Ryan C. Fuhrmann, CFA and Asjeet S. Lamba, CFA
4. Equity Valuation: Concepts and Basic Tools by John J. Nagorniak, CFA and Stephen E. Wilcox, CFA
5. Fixed-Income Securities and Derivatives by Moorad Choudhry
6. Overview of Equity Securities by Ryan C. Fuhrmann, CFA and Asjeet S. Lamba, CFA
7. Fixed Income Analysis – Barbara S. Pettit and Jerald E. Pinto
8. Fixed Income Securities: Valuation, Risk, and Risk Management – Pietro Veronesi
9. Handbook of Alternative Assets – by Mark J.P. Anson
10. Derivative Markets and Instruments by Don M. Chance CFA
11. Alternative Investments Global Investments, Sixth Edition, by Bruno Solnik and Dennis McLeavey, CFA

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).concepts onlyContents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

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 appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.

2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.

3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.

4) **3 bound copies&a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.

5) **bibliography and referencing:** **Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
- **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

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. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Paper DSE 601 (b) : FINANCIAL CONTROL

Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead -Determination of allocation base - Allocation of service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transactioncontrols - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

Paper DSE 601(c) : INTERNATIONAL FINANCIAL REPORTING - II

Objective: To make students to understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement- Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

Objective: to equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
- 5.Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING**PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's , SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603(a) : ACCOUNTING STANDARDS

Objectives: To make the students acquire the knowledge and application of Indian Accounting Standards.

UNIT-I: INTRODUCTON:

Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – - Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution. (Theory only)

UNIT-II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE:

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-108: Operating Segments.

UNIT-III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS:

Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases (Including simple problems) - Ind AS-18: Revenue – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

UNIT-IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS:

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS-112: Disclosure of interest in other entities

UNIT-V: FINANCIAL REPORTING:

Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)

SUGGESTED READINGS:

1. Rawat D.S. “Ind ASs Converged IFRS” Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

Paper DSE 603(b) : CORPORATE GOVERNANCE

Objective: To acquaint the student with the finer nuances of Corporate Governance.

UNIT - 1: CORPORATE GOVERNANCE: Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance - Structure – Theories.

UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:

CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes-Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayana Murthy Committee, CII Task Force Committee – CG Models : Anglo-American, German, Japanese and Indian Model.

UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:

Corporate Social Reporting – Meaning – Types of CSR - Role of CSR towards Society – Employees, Government, Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies - Models – Best Practices of CSR - CSR: Indian Perspective – Sachar Committee Report.

UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:

Definition – Importance - Accounts and Financial Reporting - Stakeholders Influence - Social Responsibility and Accountability - Reflection of Stakeholder’s Accountability in Legislation, Guidance on Stakeholders and Shareholders Interest. Role of Top Management in Corporate Governance. Role of Auditors in Corporate. Role of Shareholders & Other Stakeholders in Corporate Governance.

UNIT – V: ISSUES IN CORPORATE GOVERNANCE :

Role of Promoters - Nominee Directors - Mismanagement – Corporate Frauds - Negligent Role of Auditors – Banks- Supervision and Control of Stock Exchanges – Whistle Blowing Policy - RBI – Ministry of Corporate Affairs – Towards Building Ethical and Sustainable Organization.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, (2017) Prof. K. ViyyannaRao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
2. Corporate Governance,(2014), BholanathDutta and S.K. Podder - Vision Book house,
3. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
5. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
6. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
7. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication
8. Business Ethics – Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S.- Takur Publishers,2015, Bangalore
9. A Study in Business Ethics, Reprint (2008) RituParna Raj, Himalaya Publishing house
10. Ethics in Business and Management Concepts (Western and Indian) & Cases (National & International), R. P. Banerjee, Himalaya Publishing House.
11. Corporate Governance (with Case Studies), DayanandAchrekar, Surendra Publications, New Delhi.
12. Corporate Governance, Robert A G Monks, Wiley India Pvt. Ltd.

Paper DSE 603(c) : INVESTMENT INDUSTRY - II

Objective: To make students to understand the Investment Industry.

UNIT I: STRUCTURE OF INVESTMENT INDUSTRY:

Description of needs served by the investment industry - Description of financial planning – Services - Description of investment management services - Description of investment information services - Description of trading services - Comparison of the roles of brokers and dealers - Distinguish between buy-side and sell-side firms in the investment industry - Distinguish between front-, middle-, and back-office functions in the investment industry- Identification of positions and responsibilities within firms in the investment industry

UNIT II: INVESTMENT VEHICLES:

Comparison of direct and indirect investing in securities and assets - Distinguish between pooled investments, including open-end mutual funds, closed-end funds, and exchange-traded funds
Description of security market indices including their construction and valuation, and identify types of indices - Description of index funds, including their purposes and construction - Description of hedge funds - Description of funds of funds - Description of managed accounts
Description of tax-advantaged accounts and describe the use of taxable accounts to manage tax liabilities

UNIT III: FUNCTIONING OF FINANCIAL MARKETS:

Distinguish between primary and secondary markets - Explanation of the role of investment banks in helping issuers raise capital - Description of primary market transactions, including public offerings, private placements, and right issues - Explanation of the roles of trading venues, including exchanges and alternative trading venues - Identification of characteristics of quote-driven, order-driven, and brokered markets - Comparison of long, short, and leveraged positions in terms of risk and potential return - Description of order instructions and types of orders - Description of clearing and settlement of trades - Identification of types of transaction costs - Description of market efficiency in terms of operations, information, and allocation

UNIT IV: INVESTORS AND THEIR NEEDS:

Description of the importance of identifying investor needs to the investment process - Identification, description and comparison of types of individual and institutional investors - Comparison of defined benefit pension plans and defined contribution pension plans - Explanation of factors that affect investor needs - Description of the rationale for and structure of investment policy statements in serving client needs.

UNIT V: INVESTMENT MANAGEMENT

Description of systematic risk and specific risk - Description of how diversification affects the risk of a portfolio - Description of how portfolios are constructed to address client investment objectives and constraints - Description of strategic and tactical asset allocation - Comparison of passive and active investment management - Explanation of factors necessary for successful active management - Description of how active managers attempt to identify and capture market inefficiencies.

SUGGESTED READINGS:

1)Wiley CFA Level 1 Study Guide 2)CFA Institute Investment Foundations Study Material 3)The Intelligent Asset Allocator: How to build your portfolio to maximize returns and minimize risk – by William J., Bernstein 4) Equity Valuation: Concepts and Basic Tools by John J. Nagorniak, CFA and Stephen E. Wilcox, CFA 5)Investing in Commodities Global Perspectives on Investment Management: Learning from the Leaders, edited by Rodney N. Sullivan, CFA, Ronald G. Layard-Liesching.

Paper DSE 604 (a) : INTERNATIONAL FINANCE

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: 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).

UNIT-III: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrage 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-IV: 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-V: 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).

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: VyuptakeshSharan, 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: ParulKhanna and RubeenaBajwa, Kalyani Publishers,
 7. International Financial Management: P.G. Apte, McGraw-Hill Education.
- International Financial Management: P.K. Jain, Mac-Million.

Paper DSE 604 (b) : BUSINESS APPLICATIONS OF EMERGING TECHNOLOGIES

Objective: To make students to understand the Business applications of emerging technologies.

UNIT I: FINANCE TRANSFORMATION:

Future of finance - Disruption in the business environment - The need to be agile in today's business environment - The role of technology as a disruptive force in a business's Finance function - Opportunities to add value, based on new business models, including the finance value chain and the CGMA Competency Framework - New skills and competencies required to enable the finance professional to add value to their organizations

UNIT II: ROBOTIC PROCESS AUTOMATION (RPA):

What RPA is and the business value of RPA - RPA applications and use cases that make the most sense - Decision criteria and steps needed to build a business case - Considerations, risks, and challenges to implementing RPA - Governance and controls considerations for a digital workforce - Accounting, finance, and organizational impact of RPA - Future of RPA and automation trends, with a focus on intelligent process automation (IPA)

UNIT III: ARTIFICIAL INTELLIGENCE (AI):

Differences between AI, Machine Learning (ML) and Deep Learning (DL) - Benefits of Artificial Intelligence - AI applications and capabilities and how it drives a competitive advantage - Industry drivers and real-world examples of AI - Focuses on the importance of a data-driven AI strategy - What is an AI strategy for the enterprise? - Considerations for an AI strategy

UNIT IV: CYBERSECURITY:

Cybersecurity terminology and digital transformation - Attacks and the security mindset - Data breaches and privacy - Cybersecurity frameworks including NIST CSF - Elements of a cybersecurity risk management program - Benefits of investing in cybersecurity - Options for cybersecurity service offerings

UNIT V: BLOCKCHAIN:

History of blockchain and bitcoin - Bitcoin and blockchain characteristics - Push vs pull paradigm - Core components of blockchain technology - Custody, responsibility and control continuum - Permissioned vs permissionless Blockchain.

SUGGESTED READINGS:

1. Finance Transformation – Manage Disruption; AICPA
2. Robotic Process Automation Fundamentals for Finance and Accounting Professionals; Edward Brooks, Steve Palomino, Miklos Vasarhelyi, Andrea Rozario, Abigail Zhang; AICPA
3. Artificial Intelligence for Accounting and Finance Professionals; AICPA
4. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
5. Cybersecurity Fundamentals for Finance and Accounting Professionals; Christopher J. Romeo; AICPA
6. Blockchain Fundamentals for Accounting and Finance Professionals; Kirk Phillips; AICPA.

Paper DSE 604 (c) : INVESTMENT INDUSTRY CONTROLS

Objective: To make students to understand the Investment Industry Control.

UNIT I: RISK MANAGEMENT OVERVIEW:

Definition of risk and identify types of risk - Definition of risk management -Description of risk management process - Description of risk management functions - Description of benefits and costs of risk management

UNIT II: TYPES OF RISK MANAGEMENT:

Definition of operational risk and explain how it is managed - Definition of compliance risk and explain how it is managed - Definition of investment risk and explain how it is managed - Definition of value at risk and describe its advantages and weaknesses

UNIT III: PERFORMANCE EVALUATION – I:

Description of a performance evaluation process - Description of measures of return, including holding-period returns and time-weighted rates of return - Comparison of use of arithmetic and geometric mean rates of returns in performance evaluation - Description of measures of risk, including standard deviation and downside deviation - Description of reward-to-risk ratios, including the Sharpe and Treynor ratios

UNIT IV: PERFORMANCE EVALUATION – II:

Description of uses of benchmarks and explain the selection of a benchmark - Explanation of measures of relative performance, including tracking error and the information ratio - Explanation of the concept of alpha - Explanation of uses of performance attribution

UNIT V: INVESTMENT INDUSTRY DOCUMENTATION:

Definition of a document - Description of objectives of documentation - Description of document classification systems - Description of types of internal documentation - Description of types of external documentation - Description of document management.

SUGGESTED READING:

1. Wiley CFA Level 1 Study Guide
2. CFA Institute Investment Foundations Study Material
3. Portfolio Management: An Overview by Robert M. Conroy, CFA and Alistair Byrne, CFA
4. Portfolio Risk and Return by Vijay Singal, CFA
5. Basics of Portfolio Planning and Construction by Alistair Byrne, CFA and Frank E. Smudde, CFA
6. Portfolio Analysis and Management by V.K.Bhalla
7. Security Analysis and Portfolio Management by RajminderKaur&Subhash G. Deo (Neeraj Publications).

B.Com (Business Analytics)

Syllabus (CBCS)

(w.e.f. 2020–2021)



**FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

B.COM (Business Analytics)
CBCS COURSE STRUCTURE
w.e.f. 2020-2021

Sl.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
SEMESTER – I						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Data-driven Decision Making	3T+4P	5	1 ½hrs	50T+35P+15I
		Total	27	25		
SEMESTER – II						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Data Analytics Essentials	3T+4P	5	1 ½hrs	50T+35P+15I
		Total	27	25		
SEMESTER – III						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1 UGC Specified Course	Communication Skills	2	2	1 ½ hrs	40U+10I
		Professional Skills				
16.	SEC2Dep t. Specified Course	a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Data Analytics Modeling	3T+4P	5	1 ½hrs	50T+35P+15I
		Total	27	25		
SEMESTER – IV						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3 UGC Specified Course	Leadership & Management Skills Universal Human Values	2	2	1 ½ hrs	40U+10I
23.	SEC4Dep t. Specified Course	a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Forecasting & Predictive Analytics	3T+4P	5	1 ½hrs	50T+35P+15I
		Total	27	25		
SEMESTER – V						

Faculty of Commerce

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27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics/ b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/5	5	1 ½hrs / 3 hrs	50T+35P+ 15I/ 80U+20I
32.	DSE503	a) Advanced Data Visualization/ b) Advanced Corporate Accounting/ c) Financial Management	3T+4P/5	5	1 ½hrs / 3 hrs	50T+35P+ 15I/ 80U+20I
		Total	29/27	25		
		SEMESTER – VI				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/5	5	1 ½hrs / 3 hrs	50T+35P+ 15I/ 80U+20I
38.	DSE603	a) Business Applications of Emerging Technologies/ b) Corporate Governance/ c) Investment management	3T+4P/5	5	1 ½hrs / 3 hrs	50T+35P+ 15I/ 80U+20I
		Total	31/27	25		
		GRAND TOTAL	168/162	150		

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for “a” in SEC in III semester, the student has to opt for “a” only in IV semester and so is the case with “b” and “c”. In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Modern Language	6	4/3	20
3	AEC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control-Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

Paper DSC 103: DATA-DRIVEN DECISION MAKING**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I

Objective: To make students to learn data-driven decision making.

UNIT I: DISRUPTION:

Challenges: Identify hurdles to becoming a data-driven organization - Opportunities: Analyze data practices in the organization - Identify how data can benefit the organization - Distinguish how to be a proactive data practitioner

UNIT II: BUSINESS ANALYTICS PRE-REQUISITES:

Business Analysis Principles: Identify the categories of analytical people - Distinguish and define roles and responsibilities of professionals in data analysis - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers - Identify six steps of the data-driven decision-making model.

UNIT III: BUSINESS ANALYTICS ECOSYSTEM:

Relational Databases: Nature of relational databases - Purpose of the SQL language - Key aspects of ACID - Meaning of ETL - Not Only SQL: Big data and other data storage tools - Interacting with MongoDB - Document stores and graph stores - Big Data: Key functions of big data technologies - Utility of Hadoop - Purpose of MapReduce - Statistical Tool, Machine Learning, and Data Visualization: Tools for statistical analysis - Python and R - Purpose of machine learning - Visualization tools.

UNIT IV: DATA LIFECYCLE MANAGEMENT:

Data Life Cycle: Identify the stages in the data life cycle - Data in the organization: Distinguish between ways that data enters the organization - Identify the forms data takes as it is stored and used within the organization.

UNIT V: REQUIREMENTS GATHERING:

Requirements gathering process: Analyze why requirement gathering process is critical to proper analysis - 3 V's of data: Distinguish between the ways data is consumed (the three V's of data) - Customer journey map: Understand how requirement gathering fits with the development of a customer journey map - Distinguish between the stages of the customer journey map

SUGGESTED READINGS:

1. Data Analysis Fundamentals Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
5. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
6. Data Analytics with R; Bharti Motwani; Wiley.

Paper DSC 201:FINANCIAL ACCOUNTING-II

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: to understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203: DATA ANALYTICS ESSENTIALS**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I

Objective: To make students to learn Essentials of data Analytics.

UNIT I: VARIABLES FOR DATA ANALYTICS:

Types of Variables: Determine the nature of variables in data analysis - Differentiate between numerical and categorical. Variables - Distinguish between nominal and ordinal variables - Differentiate between interval and ratio - Distinguish between continuous and discrete

UNIT II: ESSENTIAL STATISTICS DATA ANALYTICS:

Central Tendency of Data: Identify the components of central tendency - Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means - Measurement and Variability: Determine core aspects of measurement and variability - Calculate range - Calculate quartiles - Calculate interquartile range - Calculate variance - Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition

UNIT III: PROBABILITY FOR DATA ANALYTICS :

Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent - Calculate probability - Probability and Ven Diagramming: Analyze “this” OR “that” diagram - Analyze “this” AND “that” diagram - Analyze exclusive diagram - Joint probability - Conditional probability - Calculating Probability: Calculate P using a contingency table - Calculate P from trees - Calculate Bayes’ theorem - Calculate the mean in terms of probabilities - Calculate the variance and standard deviation in terms of probabilities - Calculate conditional probability

UNIT IV: DISTRIBUTIONS:

Distributions: Analyze distributions - Discrete distributions - Binomial distributions - Poisson distributions - Continuous Distributions: Identify continuous distributions - Calculate continuous distributions - Identify cumulative distributions - Identify normal distributions - Calculate normal distributions - Compare quartiles and normal distributions - Identify skew

UNIT V: CASE STUDIES USING R:

Statistics in R Case Study: Apply Vectors in R - Use Data Frames in R - Use data from an external file in R - Apply mean/median/standard deviation in R - Distributions in R Case Study: Use Normal distribution function in R - Use Poisson distribution function in R - Apply Scatter plot in R - Apply Histogram in R - Apply Box Plot in R - Fraud Detection Case Study: Apply scripts in R - Create reusable, user defined function in R - Use Bayes' Theorem in R - Choose a function flexible to allow for different input parameters

SUGGESTED READING:

1. Application of Data Analysis Essentials Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, SeemaAcharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; BhartiMotwani; Wiley.

Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.polocyholder.gov.in 3) www.irdaindia.org.in

Paper SEC - 2 (b): FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Objective:

- i. To make students to understand Foundation of digital marketing.
- ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website - Foundations of Analytics - Search Engine Optimization - Search and Display Marketing - Social Media Marketing - Video Marketing.

Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don't Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

Paper DSC 301: ADVANCED ACCOUNTING

Objective: to acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: to inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: DATA ANALYTICS MODELING**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I

Objective: To make students to learn data Analytics Modeling.

UNIT I: UNDERSTANDING YOUR BUSINESS:

Identify business value - Determine how business and corporate drivers impact the strategic direction of the business - Analyze different project processes used in working with data - Compare different types of data

UNIT II: DATA PROFILING & CLEANSING:

Data Profiling: Identify core data profiling tasks - Identify outliers - Use tools for data profiling - Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing

UNIT III: ETL (EXTRACT, TRANSFORM, AND LOAD):

Data Quality and MDM: Identify role of data quality in organization - Identify role of MDM in organization - Use tools for data quality and MDM - ETL Tools: Distinguish between ETL processes - Use Talend Data Integration - Use MSSQL SSIS

UNIT IV: DATA WAREHOUSING:

Data Warehousing: Identify purpose of data warehousing - Identify between key components of a data warehouse - Distinguish between data warehouses and data lakes - Determine the role of different warehousing techniques - Data Warehousing Tools: Differentiate between utility of relational DW, cubes, and in-memory scenarios - Compare techniques for data integration with regards to warehousing - Use warehousing tools - Use integration tools for warehousing.

UNIT V: UNDERSTANDING DATA:

Overview: Identify data roles in the organization - Determine how data moves through the data lifecycle - Data Modeling: Identify the role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling - Structured Data Tools: Identify core tools for RDBMS's (structured storage) - Use SQL to perform CRUD tasks against a database - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management

SUGGESTED READINGS:

1. Data Analytics Modeling Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, SeemaAcharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; BhartiMotwani; Wiley

Paper SEC - 4 (a): PRACTICE OF LIFE AND GENERAL INSURANCE
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Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Concept of Claim—understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12. Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

Paper SEC - 4 (b): SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Objective:

- I. To make students to understand the Social Media marketing.
- II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:

Understanding SEO — Content optimization – Long-term content planning

Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
11. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper DSC 401: INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-III: INCOME FROM HOUSE PROPERTY:

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
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.
8. Direct Tax Law and Practice : Ahuja Girish
9. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.

Paper DSC 402: BUSINESS STATISTICS - II

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

UNIT-V: THEORITCAL DISTRIBUTIONS:

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

Paper DSC 403: FORECASTING & PREDICTIVE ANALYTICS**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I**Objective:** To make students to understand the Analytics of Forecasting & Predictive**UNIT I: REGRESSION, FORECASTING & DISTANCE:**

Bivariate regression: Identify linear regression models and their application in data analysis - Calculate linear bivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a linear model, establishing its usefulness for prediction - Multivariate regression: Identify multivariate linear regression models in data analytics - Calculate linear multivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a multivariate linear model, establishing its usefulness for prediction - Other regressions: Identify logistic regression models and apply those models to common business problems - Determine the quality of fit of a multivariate linear model - Forecasting in time: Identify the components of a time forecast in order to predict future values from a model - Differentiate seasonal variations from trends in order to improve prediction of future values from a model - Calculate seasonal indices so that seasonal variations can be qualified in the model - Measuring Distance: Identify the meaning of dimensionality and its implications in analytics - Calculate different types of distances and identify scenarios when each type is applicable.

UNIT II: CLASSIFICATION:

Classification k Nearest Neighbor (KNN): Determine core aspects of classification in order to understand when it's an appropriate technique - Calculate kNN algorithm with fixed or variable number of k and assess the quality of the results - Classification Naïve Bayes: Identify Naïve Bayes classification and when it is applicable - Apply a Naïve Bayes classification to a common business problem - Classification Support Vector Machine: Identify the basics of the support vector machine (SVM) classification algorithm - Identify what a support vector is and its use in the classification algorithm - Calculate a SVM classification to solve common business problems - Classification Decision Trees: Identify the steps to build a decision tree classifier - Apply the steps to create a basic decision tree - Use a decision tree algorithm and appropriate metrics to solve a business problem and assess the quality of the solution

UNIT III: CLUSTERING:

Determine core aspects and types of clustering in order to properly apply the algorithms to business problems - Apply various clustering algorithms to data sets in order to solve common, applicable business problems.

UNIT IV: OPTIMIZATION:

Identify the goals and constraints of a linear optimization - Calculate a linear optimization in order to solve a business problem.

UNIT V: SIMULATION:

Use data analysis performed on historical data and any applicable theory to construct a model - Use a Monte Carlo analysis with the model in order to generate and assess the likelihood of predictions from the model.

SUGGESTED READINGS:

1. Forecasting and Predictive Analytics Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
Data Analytics with R; Bharti Motwani; Wiley

Paper GE: a) BUSINESS ECONOMICS

Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale –Isocost–Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Paper GE: b) ADVANCED ASPECTS OF INCOME TAX

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Valuation of Stock Depreciation: Meaning – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

UNIT-II: INCOME FROM OTHER SOURCES:

Winnings from lotteries Puzzles, crown world puzzles, Races Problems on computation on Income from Other Sources. Treatment of Agricultural Income. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates. Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assesse – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: B. Lal, Pearson Education.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learnin

Paper DSE 501 (a) : COST ACCOUNTING

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objective: To make students to understand the Financial Planning & Performance.

UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process - Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments

UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c) :INTERNATIONALFINANCIAL REPORTING -I

Objective:To make students to understand the International Financial Reporting..

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) – Goodwill

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts -Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition
Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objective: To make students to understand the International Tax & Regulation.

UNIT I: TAXATION OF INDIVIDUALS:

Individual Income Tax Return: Filing Status - Cash basis and Accrual basis

Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:

C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:

Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) : ADVANCED DATA VISUALIZATION**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I

Objective: To make students to understand the Advanced data visualization.

UNIT I: CHART & GRAPH SELECTION:

Differentiate between the following graph and chart types and when to use them: Categorical – Continuous - Time series – Bivariate - Distribution

UNIT II: BUSINESS INTELLIGENCE:

Overview of Business Intelligence (BI): Identify business intelligence (BI) concepts and their common applications - Differentiate between the major enterprise BI platforms and when each is appropriate - Apply BI techniques (online analytical processing [OLAP], drill through, drill down, drill up) - Report Building and Online Analytical Processing (OLAP): Apply techniques for building reports and identify the best uses of the learned techniques - Distinguish the elements of OLAP (online analytical processing) - Business Intelligence in Action: Identify the steps and benefits of scorecard and strategy management and apply the steps in appropriate situations - Distinguish between effective dashboard techniques

UNIT III: MASHUPS:

Identify event streaming techniques and their uses - Differentiate between types of mashups in order to determine the best mashup for a dashboard presentation - Analyze trusted data in order to derive information

UNIT IV: DATA VISUALIZATION BEST PRACTICES:

Identify core data visualization rules in order to ensure quality report development - Identify the goals of data visualization and how data visualization can benefit an entity.

Differentiate between the needs of different report users and identify appropriate report styles for each.

UNIT V: REPORTING:

Reporting Options: Differentiate between alerts and trends and the appropriate uses for each - Distinguish the appropriateness of Self-Serve reports and their application in common scenarios - Differentiate between best uses for BI techniques in order to ensure effective reporting - What Makes a Good Report: Compare layout options and identify appropriate presentation choices for maximum effectiveness - Differentiate between good and bad report implementations and the potential impact of poor implementation - Constructing Reports: Distinguish between when to use reporting tools versus analysis tools - Use core tools to build report and dashboard layouts to achieve maximum effectiveness

SUGGESTED READINGS:

1. Data Visualization Certificate; AICPA
2. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
3. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
5. Microsoft Power BI Dashboards Step by Step, Errin O'Connor, Microsoft Press
6. Storytelling with Data: A Data Visualization Guide for Business Professionals; Cole NussbaumerKnafllic; Wiley.

Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING

Objective: to gain knowledge of AS-19 & 21 and format accounts.

UNIT-I: HOLDING COMPANIES (AS-21):

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

UNIT-IV: LEASE ACCOUNTS (AS-19):

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED READINGS:

1. Corporate Accounting: R.L.Gupta, M.RadhaSwamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain &Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, SahityaBhavan
6. Corporate Accounting: PrashantaAthma, Himalaya Publishers.
7. Advanced Accounting (Vol. II): Chandra Bose, PHI

Paper DSE 503 (c) : FINANCIAL MANAGEMENT

Objective: To understand basics in Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: FINANCIAL PLANNING:

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

UNIT-III: CAPITALIZATION:

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning - Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

UNIT-IV: COST OF CAPITAL:

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-V: CAPITAL STRUCTURE:

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: I MPandey, 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: Kothari, sage
7. Financial Management: Rustagi, Taxman Publications.
8. Fundamentals of Financial Management: Sharan, Pearson.
9. Financial Management: Tulsian, S. Chand.
10. Financial Management: Satish B Mathur, Trinity Press.
11. Fundamentals of Financial Management: D. Chandra Bose, PHI.

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).concepts onlyContents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com students.
- 2) Project work is allotted to a group of 4 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

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 appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.
- 2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
- 3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
- 4) **3 bound copies&a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
- 5) **bibliography and referencing: Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
 - **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
 - **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: To be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

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. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Paper DSE 601 (b) : FINANCIAL CONTROL

Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead -Determination of allocation base - Allocation of service department costs

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

Paper DSE 601(c) : INTERNATIONAL FINANCIAL REPORTING - II

Objective: To make students to understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement- Translation

UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

Objective: To equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP
5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objective: To make students to understand the Financial Decision Making.

UNIT I: DECISION ANALYSIS:

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

UNIT II: PRICING:

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

UNIT V: PROFESSIONAL ETHICS:

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objective: To make students to understand the International Auditing.

UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING**PRINCIPLES:**

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversight Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

UNIT IV: AUDIT REPORTING:

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

UNIT V: OTHER ENGAGEMENTS:

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603(a) : BUSINESS APPLICATIONS OF EMERGING TECHNOLOGIES**Hours Per Week:** (3T+4P)**Credits:** 5**Exam Hours:** 1 ½**Marks:** 50T+35P+15I

Objective: To make students to understand the Technologies of Business Applications of Emerging.

UNIT I: FINANCE TRANSFORMATION:

Future of finance - Disruption in the business environment - The need to be agile in today's business environment - The role of technology as a disruptive force in a business's Finance function - Opportunities to add value, based on new business models, including the finance value chain and the CGMA Competency Framework - New skills and competencies required to enable the finance professional to add value to their organizations

UNIT II: ROBOTIC PROCESS AUTOMATION (RPA):

What RPA is and the business value of RPA - RPA applications and use cases that make the most sense - Decision criteria and steps needed to build a business case - Considerations, risks, and challenges to implementing RPA - Governance and controls considerations for a digital workforce - Accounting, finance, and organizational impact of RPA - Future of RPA and automation trends, with a focus on intelligent process automation (IPA)

UNIT III: ARTIFICIAL INTELLIGENCE (AI):

Differences between AI, Machine Learning (ML) and Deep Learning (DL) - Benefits of Artificial Intelligence - AI applications and capabilities and how it drives a competitive advantage - Industry drivers and real-world examples of AI - Focuses on the importance of a data-driven AI strategy - What is an AI strategy for the enterprise? - Considerations for an AI strategy

UNIT IV: CYBERSECURITY:

Cybersecurity terminology and digital transformation - Attacks and the security mindset - Data breaches and privacy - Cybersecurity frameworks including NIST CSF - Elements of a cybersecurity risk management program - Benefits of investing in cybersecurity - Options for cybersecurity service offerings

UNIT V: BLOCKCHAIN:

History of blockchain and bitcoin - Bitcoin and blockchain characteristics - Push vs pull paradigm - Core components of blockchain technology - Custody, responsibility and control continuum - Permissioned vs permissionless Blockchain -

SUGGESTED READINGS:

1. Finance Transformation – Manage Disruption; AICPA
2. Robotic Process Automation Fundamentals for Finance and Accounting Professionals; Edward Brooks, Steve Palomino, Miklos Vasarhelyi, Andrea Rozario, Abigail Zhang; AICPA
3. Artificial Intelligence for Accounting and Finance Professionals; AICPA
4. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
5. Cybersecurity Fundamentals for Finance and Accounting Professionals; Christopher J. Romeo; AICPA
6. Blockchain Fundamentals for Accounting and Finance Professionals; Kirk Phillips; AICPA.

Paper DSE 603(b) : CORPORATE GOVERNANCE

Objective: to acquaint the student with the finer nuances of Corporate Governance.

UNIT - 1: CORPORATE GOVERNANCE: Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance - Structure – Theories.

UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:

CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes-Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayana Murthy Committee, CII Task Force Committee – CG Models : Anglo-American, German, Japanese and Indian Model.

UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:

Corporate Social Reporting – Meaning – Types of CSR - Role of CSR towards Society – Employees, Government, Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies - Models – Best Practices of CSR - CSR: Indian Perspective – Sachar Committee Report.

UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:

Definition – Importance - Accounts and Financial Reporting - Stakeholders Influence - Social Responsibility and Accountability - Reflection of Stakeholder’s Accountability in Legislation, Guidance on Stakeholders and Shareholders Interest. Role of Top Management in Corporate Governance. Role of Auditors in Corporate. Role of Shareholders & Other Stakeholders in Corporate Governance.

UNIT – V: ISSUES IN CORPORATE GOVERNANCE :

Role of Promoters - Nominee Directors - Mismanagement – Corporate Frauds - Negligent Role of Auditors – Banks- Supervision and Control of Stock Exchanges – Whistle Blowing Policy - RBI – Ministry of Corporate Affairs – Towards Building Ethical and Sustainable Organization.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, (2017) Prof. K. ViyyannaRao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
2. Corporate Governance,(2014), BholanathDutta and S.K. Podder - Vision Book house,
3. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi,Vrinda Publication pvt Ltd
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
5. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
6. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
7. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication
8. Business Ethics – Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S.- Takur Publishers,2015, Bangalore
9. A Study in Business Ethics, Reprint (2008) RituParna Raj, Himalaya Publishing house
10. Ethics in Business and Management Concepts (Western and Indian) & Cases (National & International), R. P. Banerjee, Himalaya Publishing House.
11. Corporate Governance (with Case Studies), DayanandAchrekar, Surendra Publications, New Delhi.
12. Corporate Governance, Robert A G Monks, Wiley India Pvt. Ltd.

Paper DSE 603(C) : INVESTMENT MANAGEMENT

Objective: to familiarize with concepts of risk and return relating to Investment.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of 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 - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.