



# FACULTY OF COMMERCE

TELANGANA UNIVERSITY,

(Accredited by NAAC with 'B' Grade)

NIZAMABAD-503 322., TELANGANA STATE, INDIA

STRUCTURE OF **B.Com (Computers)** DEGREE COURSE UNDER CBCS  
w.e.f. ACADEMIC YEAR 2016 – 17.

## **FIRST YEAR: SEMESTER-I**

| Course Code  | Course Type | Title of the Paper       | PPW           | Credits   | Exam Duration | Max. Marks    |
|--------------|-------------|--------------------------|---------------|-----------|---------------|---------------|
| BCO101       | AECC-1      | Environmental Science    | 2 Hrs         | 2         | 3 Hrs         | 40UE+10IA     |
| BCO102       | CC-1A       | English                  | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO103       | CC-2A       | Second Language          | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO104       | DSC-1A      | Financial Accounting - I | 6 Hrs(5L +1T) | 6         | 3 Hrs         | 80UE+20IA     |
| BCO105       | DSC-2A      | Business Economics       | 4 Hrs         | 4         | 3 Hrs         | 80UE+20IA     |
| BCO106       | DSC-3A      | Business Organization    | 4 Hrs         | 4         | 3 Hrs         | 80UE+20IA     |
| BCO107       | DSC-4A      | Information Technology   | 4L+2P Hrs     | 6         | 3 Hrs         | 50UE+30P+20IA |
| <b>Total</b> |             |                          | <b>32</b>     | <b>32</b> |               |               |

## **FIRST YEAR: SEMESTER-II**

| Course Code  | Course Type | Title of the Paper        | PPW           | Credits   | Exam Duration | Max. Marks |
|--------------|-------------|---------------------------|---------------|-----------|---------------|------------|
| BCO201       | AECC-2      | Gender Sensitization      | 2 Hrs         | 2         | 3 Hrs         | 40UE+10IA  |
| BCO202       | CC-1B       | English                   | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA  |
| BCO203       | CC-2B       | Second Language           | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA  |
| BCO204       | DSC-1B      | Financial Accounting - II | 6 Hrs(5L +1T) | 6         | 3 Hrs         | 80UE+20IA  |
| BCO205       | DSC-2B      | Managerial Economics      | 6 Hrs(5L +1T) | 6         | 3 Hrs         | 80UE+20IA  |
| BCO206       | DSC-3B      | Principles of Management  | 4 Hrs         | 4         | 3 Hrs         | 80UE+20IA  |
| BCO207       | DSC-4B      | Foreign Trade             | 4 Hrs         | 4         | 3 Hrs         | 80UE+20IA  |
| <b>Total</b> |             |                           | <b>32</b>     | <b>32</b> |               |            |

## **SECOND YEAR: SEMESTER-III**

| Course Code  | Course Type | Title of the Paper    | PPW           | Credits   | Exam Duration | Max. Marks    |
|--------------|-------------|-----------------------|---------------|-----------|---------------|---------------|
| BCO301       | SEC-1       | <b>A/B</b>            | 2             | 2         | 3 Hrs         | 80UE+20IA     |
| BCO302       | CC-1C       | English               | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO303       | CC-2C       | Second Language       | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO304       | DSC-1C      | Advanced Accounting   | 6 Hrs(5L +1T) | 6         | 3 Hrs         | 80UE+20IA     |
| BCO305       | DSC-2C      | Business Statistics-I | 5Hrs          | 5         | 3 Hrs         | 80UE+20IA     |
| BCO306       | DSC-3C      | Income Tax-I          | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO307       | DSC-4C      | Programing with C     | 4 Hrs         | 4         | 3 Hrs         | 50UE+30P+20IA |
| <b>Total</b> |             |                       | <b>32</b>     | <b>32</b> |               |               |

## **SECOND YEAR: SEMESTER-IV**

| Course Code  | Course Type | Title of the Paper      | PPW           | Credits   | Exam Duration | Max. Marks    |
|--------------|-------------|-------------------------|---------------|-----------|---------------|---------------|
| BCO401       | SEC-2       | <b>C/D</b>              | 2 Hrs         | 2         | 3 Hrs         | 80UE+20IA     |
| BCO402       | CC-1D       | English                 | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO403       | CC-2D       | Second Language         | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO404       | DSC-1D      | Corporate Accounting    | 6 Hrs(5L +1T) | 6         | 3 Hrs         | 80UE+20IA     |
| BCO405       | DSC-2D      | Business Statistics-II  | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO406       | DSC-3D      | Income Tax-II           | 5 Hrs         | 5         | 3 Hrs         | 80UE+20IA     |
| BCO407       | DSC-4D      | Computerized Accounting | 4 Hrs(2L+2P)  | 4         | 3 Hrs         | 50UE+30P+20IA |
| <b>Total</b> |             |                         | <b>32</b>     | <b>32</b> |               |               |

| <b>THIRD YEAR: SEMESTER-V</b>  |        |  |               |            |       |               |
|--------------------------------|--------|--|---------------|------------|-------|---------------|
| Course                         | Course | Title of the Paper                     | PPW           | Credits    | Exam  | Max.          |
| BCO501                         | SEC-3  | E/F                                    | 2 Hrs         | 2          | 3 Hrs | 80UE+20IA     |
| BCO502                         | GE-1   |  | 6 Hrs(5L +1T) | 6          | 3 Hrs | 80UE+20IA     |
| BCO503                         | DSC-1E | Cost Accounting                        | 6 Hrs(5L +1T) | 6          | 3 Hrs | 80UE+20IA     |
| BCO504                         | DSC-2E | Business Law                           | 5Hrs          | 5          | 3 Hrs | 80UE+20IA     |
| BCO505                         | DSC-3E | Banking Theory & Practice              | 5Hrs          | 5          | 3 Hrs | 80UE+20IA     |
| BCO506                         | DSC-4E | Auditing                               | 4Hrs          | 4          | 3 Hrs | 80UE+20IA     |
| BCO507                         | DSE-5E | E-Commerce                             | 5 Hrs(3L +2P) | 5          | 3 Hrs | 50UE+30P+20IA |
| BCO508                         | DSE-6E | Web Technologies                       | 5 Hrs(3L+2P)  | 5          | 3 Hrs | 50UE+30P+20IA |
| <b>Total</b>                   |        |  | <b>38</b>     | <b>38</b>  |       |               |
| <b>THIRD YEAR: SEMESTER-VI</b> |        |  |               |            |       |               |
| Course                         | Course | Title of the Paper                     | PPW           | Credits    | Exam  | Max.          |
| BCO601                         | SEC-4  | G/H                                    | 2 Hrs         | 2          | 3 Hrs | 80UE+20IA     |
| BCO602                         | GE-2   |  | 6 Hrs(5L +1T) | 6          | 3 Hrs | 80UE+20IA     |
| BCO603                         | DSC-1F | Managerial Accounting                  | 6 Hrs(5L +1T) | 6          | 3 Hrs | 80UE+20IA     |
| BCO604                         | DSC-2F | Company Law                            | 5Hrs          | 5          | 3 Hrs | 80UE+20IA     |
| BCO605                         | DSC-3F | Financial Institutions & Markets       | 5Hrs          | 5          | 3 Hrs | 80UE+20IA     |
| BCO606                         | DSC-4F | Commerce Lab                           | 4Hrs          | 4          | -     | 50UE+30P+20IA |
| BCO607                         | DSE-5F | Java Programming                       | 5 Hrs(3L +2P) | 5          | 3 Hrs | 50UE+30P+20IA |
| BCO608                         | DSE-6F | Relational Database Management Systems | 5 Hrs(3L +2P) | 5          | 3 Hrs | 50UE+30P+20IA |
| <b>Total</b>                   |        |  | <b>38</b>     | <b>38</b>  |       |               |
| <b>Grand Total</b>             |        |  | <b>204</b>    | <b>204</b> |       |               |

**Note:** AECC - Ability- Enhancement Compulsory Course ; SEC- Skill- Enhancement Course; CC - Core Course; DSC - Discipline Specific Course; DSE- Discipline Specific Elective ; GE – Generic Elective; L- Lecture; T-Tutorial; P-Practical Marks; T-Theory Marks; R- Report; VV- Viva Voce Examination;UE- University Examination; IA- Internal Assessment Marks.

### **SUMMARY OF CREDITS**

| Sl.No | Course Category       | No.of Courses | Credits per Course | Total Credits |
|-------|-----------------------|---------------|--------------------|---------------|
| 1     | AECC                  | 2             | 2                  | 4             |
| 2     | SEC                   | 4             | 2                  | 8             |
| 3     | CC (Languages)        | 8             | 5                  | 40            |
| 4     | <b>DSC</b>            | 8             | 6                  | 48            |
|       |                       | 8             | 5                  | 40            |
|       |                       | 8             | 4                  | 32            |
| 5     | <b>DSE</b>            | 4             | 5                  | 20            |
| 6     | GE                    | 2             | 6                  | 12            |
|       | <b>Total</b>          | <b>44</b>     |                    | <b>204</b>    |
|       | <b>Commerce Total</b> | <b>28</b>     |                    | <b>140</b>    |

**Note:** Any clash in the Titles/Syllabus in the course structure may be brought in to the notice of the Dean, Faculty of Commerce, Telangana University.

Sd/-  
Dean  
Faculty of Commerce  
Telangana University, Nizamabad

## SYLLABUS

### Paper : (BCO104) : FINANCIAL ACCOUNTING - I

Paper: BC104  
PPW: 6Hrs(5L+1T)  
Credits : 6

Max. Marks: 80UE+20IA  
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 – Deferred 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 : (BCO105) : BUSINESS ECONOMICS**

Paper: BC105  
PPW: 4 Hrs  
Credits : 4

Max. Marks: 80UE+20IA  
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 : (BCO106) : BUSINESS ORGANISATION**

Paper: BC106

Max.Marks:80UE+20IA

PPW: 4 Hrs

Exam Duration : 3Hrs

Credits : 4

**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. NeeruVasith, Tax Mann Publications

**Paper : (BCO107) : INFORMATION TECHNOLOGY**

Paper: BC107  
PPW: 6 (4L & 2P)  
Credits : 6

Max. Marks: 50UE+30P+20IA  
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 : (BC0204) : FINANCIAL ACCOUNTING-II**

Paper: BC204  
PPW: 6Hrs(5L+1T)  
**Credits : 6**

Max. Marks: 80UE+20IA  
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 : (BCO205) : MANAGERIAL ECONOMICS**

Paper: BC205  
PPW: 6 Hrs(5L +1T)  
**Credits : 6**

Max. Marks: 80UE+20IA  
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:**

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

**Paper : (BCO206) : PRINCIPLES OF MANAGEMENT**

Paper: BC206

Max. Marks: 80UE+20IA

PPW: 4Hrs

ExamDuration: 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 –OrganizationMeaning, 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 ANDDECENTRALIZATION:**

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: NeeruVasishth, Tax Mann Pulications.

**Paper : (BCO207) : FOREIGN TRADE**

Paper:BC207

PPW: 4 Hrs

**Credits : 4**

Max. Marks: 80UE+20IA

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 &RimiMitra, Himalaya Publishers
3. International Economics: SSMDesai&NirmalBhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P.Agarwal &B.K.Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta&PraneetRangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

**Paper : (BCO304) : ADVANCED ACCOUNTING**

Paper:BCO304  
PPW: 6 Hrs (5L + 1T)  
Credits: 6

Max. Marks: 80UE+20IA  
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.Maheshwari, 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 : (BCO305) : BUSINESS STATISTICS-I**

Paper: BCO305  
PPW: 5Hrs  
Credits : 5

Max.Marks:80UE+20IA  
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 : (BCO306) : INCOME TAX – I**

Paper: BCO306  
PPW: 5 Hrs  
Credits: 5

Max. Marks: 80UE+20IA  
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 : (BCO307) PROGRAMMING WITH C**

Paper: BCO307  
PPW: 4 (2L+2P)  
Credits: 4

Max. Marks: 50UE+30P+20IA

Exam Duration: 3 Hrs.

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

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

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

Types and I/O operations: Keywords & Identifiers – Constants – Variables - Scope and Life of a Variable - Data types - Storage classes - Reading a character or values - Writing a character or value - Formatted Input and Output operations.

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

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

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

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

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

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

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

Built-in functions: Mathematical functions - String functions - Character functions - Date functions. User defined functions: Introduction - Need for user defined functions - Elements of functions - Return values and their types - Function declaration - Function calls - Recursive functions.

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

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

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

**LAB: PROGRAMS USING C.**

**SUGGESTED READINGS:**

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

**Paper : (BCO404) : CORPORATE ACCOUNTING**

Paper: BCO404  
PPW: 6 Hrs (5L + 1T)  
Credits: 6

Max. Marks: 80UE+20IA  
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 : (BCO405) : BUSINESS STATISTICS-II**

Paper: BCO405  
5Hrs  
Credits: 5

Max.Marks:80UE+20IA PPW:  
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: 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 : (BCO406) : INCOME TAX – II**

Paper: BCO406  
PPW: 5 Hrs  
Credits: 5

Max. Marks: 80UE+20IA  
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 : (BCO407) : COMPUTERISED ACCOUNTING**

Paper: BCO407  
PPW: 4(2L + 2P)  
Credits: 4

Max.Marks:50UE+30P+20IA  
Exam Duration: 3 Hrs.

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

**UNIT-I: COMPUTERIZED ACCOUNTING:**

Introduction–Importance-Application -Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages – Creation of Company–Groups–Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting of vouchers, ledger and company.- Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books- Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

**UNIT-II: ACCOUNTS WITH INVENTORY:**

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

**UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:**

Preparation of Final Accounts for Nonprofit organizations-Partnership firms - Corporate companies - Bank Accounts.

**UNIT-IV: COST AND MANAGEMENT ACCOUNTING:**

Preparation of Stores Legers – Job costing - Common size statement - Funds Flow Statement - Cash Flow Statement-Ratio Analysis

**UNIT-V: TAX ACCOUNTING:**

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

**SUGGESTED READINGS:**

- 1.Computerised Accounting: A.Murali Krishna, Vaagdevi publications
- 2.Aakash Business Tools: Spoken Tutorial Project IIT Bombay
- 3.Mastering Tally: Dinesh Maidasani, Firewal Media
- 4.Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
- 5.Computerised Accounting and Business Systems: KalyaniPublications
- 6.Manuals of Respective Accounting Packages
- 7.Tally ERP 9: J.S. Arora, KalyaniPublications.
- 8.Business accountingusing Tally ERP.9 by Tally Education

**Paper : (BCO503) : COST ACCOUNTING**

Paper: BCO503  
PPW: 6 Hrs (5L+1T)  
Credits: 6

Max. Marks: 80UE+20IA  
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 –Preparation of cost sheet ( including problems)

**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. (Including problems)

**UNIT-III: LABOUR AND OVERHEADS:**

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

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

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.  
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.(including problems)

**UNIT-V: CONTRACT AND PROCESS COSTING:**

Contract Costing: Features - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts – Advantages  
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.(including problems)

**SUGGESTED READINGS:**

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N. Arora, Himalaya
3. Cost and Management Accounting: PrashantaAthma, 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 : (BCO504) : BUSINESS LAW**

Paper: BCO504  
Marks:80UE+20IA  
PPW: 5Hrs  
Credits: 5

Max

Exam Duration: 3Hrs

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

**UNIT-I: INTRODUCTION TO INDIAN CONTRACT ACT 1872:**

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: INDIAN 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: TejpalSheth, Pearson.
- 6) Business Law: MC Kuchal&VivekKuchal, 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 Pulications.
- 11) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

**Paper : (BCO505) : BANKING THEORY AND PRACTICE**

Paper: BCO505  
PPW: 4Hrs  
Credits: 4

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

**Objective:** *To acquire knowledge of working of Indian Banking system.*

**UNIT-I:INTRODUCTION:**

Origin and Growth of Banking in India - Functions of Commercial Banks –financial inclusion-public vs. private sector banks- foreign banks-payment banks-universal banking-Emerging Trends in Commercial Banking in India:E-Banking – Mobile Banking - Core Banking – Bank Assurance –OMBUDSMAN—types of deposits-time deposits-current and savings accounts-importance of current and savings accounts—zero balance accounts.

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

RBI - Functions–control of credit–objectives—instruments-repo rate-reverse repo rate-bank rate-statutory liquidity ratio-cash reserve ratio-money market-role of RBI in money market—role of RBI in exchange rate.

**UNIT-III: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS :**

Prudential norms-income recognition, asset classification, investments and provisioning--concepts of base rate and net interest margin-importance of Current and Types of banks-Co-Operative Banks –Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD)

**UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms-General and Special Features of Relationship –precautions to be taken by a banker in opening of accounts of 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 : (BCO506) : AUDITING**

Paper: BCO406  
PPW: 4Hrs  
Credits: 4

Max. Marks: 80UE+20IA  
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 andLiabilities– 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 : (BCO507) E-COMMERCE**

Paper: BCO507  
PPW: 5 (3L+2P) Hrs  
Credits:5

Max.Marks: 50UE+30P+20IA  
Exam Duration: 3hrs

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

**UNIT-I: INTRODUCTION:**

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

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

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.  
Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

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

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

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

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

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

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

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

**SUGGESTED READINGS:**

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, 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. KaiserRasheed, Kalyani
7. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
8. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
9. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
10. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
11. Digital Commerce and Its Applications (Student's Handbook): K Goyal, Kalyani Publication
12. E-Commerce: C. S.V. Murthy, Himalaya Publishing House.

**Paper: (BCO507) WEB TECHNOLOGIES**

Paper: BCO508  
PPW: 5(3L + 2P)  
Credits:5

Max. Marks: 50UE+30P+20IA  
Time: 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. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
2. Web programming: Chris Bates.
3. HTML & XML An Introduction NIIT, PHI.
4. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
5. Internet and Web Technologies: Raj Kamal, McGraw Hill.
6. Web Technology: A Developer's Perspective:Gopalan&Sivaselvan, PHI.
7. The Complete Reference PHP: S.Holzner, McGrawHill.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
9. Web Programming using PHP and MySQL: A.Babu, K.Meena&Sivakumar, HPH.
10. Web Technology and Design by Xavier, New Age International Pub.

**Paper : (BCO603) MANAGERIAL ACCOUNTING**

Paper: BCO603  
PPW: 6 Hrs (5L+1T)  
Credits:6

Max. Marks: 80UE+20IA  
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: COST-VOLUME-PROFIT ANALYSIS:**

Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

**UNIT-III: MARGINAL COSTING AND DECISION MAKING:**

Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

**UNIT-IV: BUDGETARY CONTROL:**

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

**UNIT-V: WORKING CAPITAL:**

Working Capital: Meaning – 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, Vik

**Paper : (BCO604) COMPANY LAW**

Paper: BCO604

PPW: 5Hrs

Credits:5

Max. Marks: 80UE+20IA

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

**SUGGESTED READINGS:**

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

**Paper : (BCO605) FINANCIAL INSTITUTIONS AND MARKETS**

Paper: BCO605  
PPW: 5Hrs

Max Marks: 80UE+20IA  
Exam Duration: 3Hrs

**Objective:** *to familiarizewith various Financial Institutions and Markets.*

**UNIT-I: INTRODUCTION:**

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

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

Role of Financial Institutions in Economic Development – Types of Financial Institutions.

All India Development Banks: Industrial Finance Corporation of India (IFCI) – Industrial Development Bank of India (IDBI) – Industrial Investment Bank of India Limited (IIBIL) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Infrastructure Development Finance Company Limited (IDFC) – ICICI.

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

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

State Industrial Development Corporations (SIDCs): Functions – Resources – Operations – Financial Assistance.

**UNIT-IV: MONEY MARKET:**

Money Market: Definition, Features, Objectives, Importance, Compositions.

Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks.

Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks.

Treasury - Types of Treasury Bills – Operations and Participants – Money Market Instruments – Structure of Indian Money Market – Recent Development in the Indian Money Market.

**UNIT-V: CAPITAL MARKET:**

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market – New Issue Market – Instruments – Security Buyer – Methods of Issus – Intermediaries

– Secondary Market – Characteristics and functions of Stock Exchanges – Listing of Securities – Types of Speculators - Stock Exchanges in India – SEBI – Powers and Functions – Primary and Secondary Market Guidelines .

**SUGGESTED READINGS:**

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

**Paper : (BCO606) COMMERCE LAB**

Paper: BCO606

PPW: 4

Credits:4

Max. Marks: 50UE+30P+20IA

Exam Duration: 3 Hrs

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

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

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

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

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

**UNIT-III: BUSINESS LEGAL DOCUMENTS:**

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

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

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

**UNIT-V: BUSINESS CHARTS:**

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

**COMMERCE LAB FACILITIES:**

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



**Paper : (BCO607) JAVA PROGRAMMING**

Paper: BCO607  
PPW: 5 (3L+2P)  
Credits: 5

Max. Marks: 50UE+30P+20IA  
Exam Duration: 3 Hrs.

**Objective:** *to gain skills of Object Oriented Programming using java.*

**Unit-I: Fundamentals of OOPS and Java**

Introduction to Object oriented programming OOP concepts supporting Java: – Class, Object, Method , Inheritance, Encapsulation , Abstraction , Polymorphism -Introduction to Java - History of Java – Features of Java - Identifier - Literals :- Integer Literals - Character Literals - Boolean Literals - Floating Point Literals - String Literals - Null Literals - Operators :- Assignment Operator( = ), Arithmetic Operators( + , - , \* , / , % ), Unary Operators( + , - , ++ , - - , ! ), Equality and Relational Operators( = , != , > , > = , < , < = ), Bit wise Operators( &(AND) , ^ (EXCLUSIVE OR ) , | (INCLUSIVE OR ) ) , Conditional Operator ( && (AND)) , || (OR)). Variables - Keywords - Data Types

**Unit-II Conditional Statements and Loops**

Decision Making Statements: if, if else, if else if else ladder, Nested if, Switch Statements. Loops: Introduction to Loops, While loop, Do While Loop, For Loop Nested Loop.

**Unit-III Classes & Objects**

Introduction to Classes, Declaring Classes, creating an Object - Methods – Overloading methods, overloading constructors, Access Control Specifiers, concept of Static and Abstract (Simple application based examples).

**Unit-IV Inheritance & Applets**

Inheritance- Member access using super class, using abstract classes, call by value, call by reference, overriding methods. Introduction to applets – types – some sample applets.

**Unit-V –Packages, Interfaces and Exceptional Handling**

Introduction to Packages - Creation of Package, defining a package, user defined package-Interface- Exceptional Handling.

**SUGGESTED READINGS:**

1. Herbert Schildt -Complete Reference -Tata McGraw Hill Publications.
2. R. Krishna Moorthy -Internet and Java Programminmg –.
3. E Balagurusamy -Programming with Java : A Primer 3rd Edition- Tata McGraw Hill Publications
4. Dr. R. Nageshwar Rao-Core Java: An Integrated Approach ;DreamTech Press

**Paper: (BCO608)**

**RELATIONAL DATABASE MANAGEMENT SYSTEMS**

Paper: BCO608

Max. Marks: 50UE+30P+20IA

PPW: 5 (3L + 2P)

Time: 3 Hrs.

Credits: 5

**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: ParteekBhaia, Kalyani Publishers.
7. Database Management System: NirupmaPathak, 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.