

*Faculty of Commerce, Telangana University, Nizamabad -503 322, Telangana State, India.*  
*B.Com Common Core Syllabus w.e.f Academic Year 2018-19.*



## FACULTY OF COMMERCE

**TELANGANA UNIVERSITY,**

(Accredited by NAAC with 'B' Grade)

**NIZAMABAD-503 322., TELANGANA STATE, INDIA**

### STRUCTURE OF **B.Com (Computer Applications)** DEGREE COURSE UNDER CBCS w.e.f. ACADEMIC YEAR 2018 – 19.

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER – I</b>						
1.	ELS1	Communication Skills	3	3		
2.	SLS1	Modern Indian Language	3	3		
3.	AEC1	Environmental Science/ Basic Computer Skills	2	2		
4.	SEC1	Principles of Insurance	2	2	1 ½ hrs	40U+10I
5.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
6.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
7.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		
<b>SEMESTER – II</b>						
8.	ELS2	Advanced Communication Skills	3	3		
9.	SLS2	Modern Indian Language	3	3		
10.	AEC2	Basic Computer Skills/ Environmental Science	2	2		
11.	SEC2	Practice of Life Insurance	2	2	1 ½ hrs	40U+10I
12.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
13.	DSC202	Business Laws	5	5	3 hrs	80U+20I
14.	DSC203	Object Oriented Programming using JAVA	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		
<b>SEMESTER – III</b>						
15.	ELS3	Gender Sensitization	3	3		
16.	SLS3	Modern Indian Language	3	3		
17.	AEC3	Advanced Computer Skills/ Managerial Skills	2	2		
18.	SEC3	Practice of General Insurance	2	2	1 ½ hrs	40U+10I
19.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
20.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
21.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		
<b>SEMESTER – IV</b>						
22.	ELS4	Human Values and Ethics	3	3		
23.	SLS4	Modern Indian Language	3	3		
24.	AEC4	Managerial Skills/Advanced Computer Skills	2	2		
25.	SEC4	Regulation of Insurance Business	2	2	1 ½ hrs	40U+10I
26.	DSC401	Income Tax	5	5	3 hrs	80U+20I
27.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
28.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		

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<b>SEMESTER - V</b>						
29.	ELS1	Verbal Reasoning	3	3		
30.	SLS4	Modern Indian Language	3	3		
31.	GE	Business Economics	4	4	3 hrs	80U+20I
32.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) Financial Reporting	5	5	3 hrs	80U+20I
33.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax Regulation	3T+4P/ 5	5	3 hrs	50T+35P+15I / 80U+20I
34.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P+15I
		<b>Total</b>	<b>29/27</b>	<b>25</b>		80U+20I
<b>SEMESTER - VI</b>						
35.	ELS6	Employability Communication Skills	3	3		
36.	SLS6	Modern Indian Language	3	3		
37.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
38.	DSE601	a) Cost Control and Management Accounting/ b) Financial Reporting and control/ c) Auditing and Practice	5	5		80U+20I
39.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II/ c) Business Environment & Concepts	3T+4P/ 5	5	3 hrs	50T+35P+15I/ 80U+20I
40.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	1 ½ hrs	50T+35P+15I
		<b>Total</b>	<b>31/29</b>	<b>25</b>		
		<b>GRAND TOTAL</b>	<b>168/ 164</b>	<b>150</b>		

**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:** i) A student should opt for either a or b or c of DSE Groups in V and VI Semesters.  
ii) Project work should be done by a group of 4 students together.

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	3	18
2	Modern Language	6	3	18
3	AEC	4	2	8
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
	<b>TOTAL</b>	<b>40</b>		<b>150</b>
	<b>Commerce</b>	<b>24</b>		<b>106</b>

## **Paper SEC1: PRINCIPLES OF INSURANCE**

**Objectives:** 1) to provide a basic understanding of the Insurance Mechanism; 2) to identify the relationship between Insurers and their Customers and the importance of Insurance Contracts; 3) to give an overview of major Life Insurance and General Insurance Products.

**UNIT I: RISK MANAGEMENT AND INSURANCE AND INSURANCE TERMINOLOGY:** Risk Management–Types of Risks – Actual and Consequential Losses – Management of Risks – 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: Risk of Dying Early–Risk of Living too Long –Products offered – 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 Insurance : A Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Role of Insurance in Financial inclusion: Brinda Publishing House, Hyderabad
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 : George E Rejda(13<sup>th</sup> Edition)
9. Risk Management and Insurance : Trieschman, Gustavson and Hoyt . South Western College Publishing, Cincinnati, Ohio

### **Suggested Websites:**

- 1) [www.irda.gov.in](http://www.irda.gov.in)
- 2) [www.policyholder.gov.in](http://www.policyholder.gov.in)
- 3) [www.irdaindia.org.in](http://www.irdaindia.org.in)

## **Paper 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 –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. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
2. Financial Accounting-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
3. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
4. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
5. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Financial Accounting-I: Dr. Yogeshweran, PBP
7. Financial Accounting-I:Srihari Krishna Rao, Himalaya Publishing House
8. Financial Accounting: B.Vishwanadham, S.Chand.
9. Accountancy-I: Tulasian, Tata McGraw Hill Co.
10. Financial Accounting:N.Padmalatha,L.V Kamala Devi,RachanaSharma,PBP
11. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
12. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
13. Financial Accounting: JawaharLal, Himalaya Publishing House.
14. Financial Accounting-I: PrasanthAathma, Himalaya Publishing House.

## **Paper 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.NeeruVasith, Tax Mann Publications.

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**Paper 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS**

**Paper SEC2: PRACTICE OF LIFE INSURANCE**

**Objectives:** 1) to make the student understand Life Insurance Market in India, 2) to discuss the issues related to risk management in view of life insurance.

**UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE POLICIES AND PREMIUM CALCULATION:** Meaning evolution, growth and principles of Life Insurance –Life Insurance Organizations in India– Competition and Regulation of Life Insurance - Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies –Customer Evaluation – Policy Evaluation – Group and Pension Insurance Policies – Special features of Group Insurance/Super Annuation Schemes – Group Gratuity Schemes.Computation of Premiums - 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.

**UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:** 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.

**SUGGESTED READINGS:**

1. Practice of Life 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. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi
5. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England.
6. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi.
7. Life Insurance in India: Sadhak, Respose Books, New Delhi

**Paper 201:FINANCIAL ACCOUNTING-II**

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

**UNIT-I: DEPRECIATION:**Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method - Sinking Fund Method - Sum of Digits Method - Annuity Method.

**UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS:**Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

**UNIT-III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:**Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

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

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

**SUGGESTED READINGS:**

1. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
2. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
3. Financial Accounting-II Dr.Yogeshweran, PBP.
4. Financial Accounting: S. N. Maheshwari&V.L.Maheswari, Vikas.
5. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
6. Accountancy-I: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy-I: S. N. Maheshwari&V.L.Maheswari, Vikas.
8. Financial Accounting-I , Prasanthathma, Himalaya Publishing House
9. Financial Accounting-I , Srihari Krishna Rao, Himalaya Publishing House
10. Financial Accounting: B.Vishwanadham, S Chand.
11. Financial Accounting-II: Padma Priya, Himalaya Publishing house
12. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
13. Financial Accounting: M.N Arora, Tax Mann Publications.



**Paper 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.

**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) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 5) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 6) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 7) Corporate Law: PPS Gogna, S Chand.
- 8) Business Law: D.S. Vital, S Chand
- 9) Company Law: Bagriyal AK, Vikas Publishing House.

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**Paper 203:OBJECT ORIENTED PROGRAMMING USING JAVA**

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