



# FACULTY OF COMMERCE

TELANGANA UNIVERSITY,

(Accredited by NAAC with 'B' Grade)

NIZAMABAD-503 322., TELANGANA STATE, INDIA

## STRUCTURE OF **B.Com (Accounting)** 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	A). Business Communication Skills ( OR) B) Principles and Practice of Life Insurance	2	2	3 Hrs	40UE+10IA
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	Entrepreneurial Development & Business Ethics	4 Hrs	4	3 Hrs	80UE+20IA
<b>Total</b>			<b>32</b>	<b>32</b>		

<b>SECOND YEAR: SEMESTER-IV</b>						
<b>Course Code</b>	<b>Course Type</b>	<b>Title of the Paper</b>	<b>PPW</b>	<b>Credits</b>	<b>Exam Duration</b>	<b>Max. Marks</b>
BCO401	SEC-2	C). Business Correspondence and Report Writing ( OR) D) Principles and Practice of General Insurance	2	2	3 Hrs	40UE+10IA
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>						
<b>Course</b>	<b>Course</b>	<b>Title of the Paper</b>	<b>PPW</b>	<b>Credits</b>	<b>Exam</b>	<b>Max.</b>
BCO501	SEC-3	<b>E/F</b>	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
<b>BCO507</b>	DSE-5E	Financial Statement Analysis	5 Hrs(4L +1T)	5	3 Hrs	80UE+20IA
<b>BCO508</b>	DSE-6E	Indian Accounting Standards	5 Hrs(4L +1T)	5	3 Hrs	80UE+20IA
<b>Total</b>			<b>38</b>	<b>38</b>		
<b>THIRD YEAR: SEMESTER-VI</b>						
<b>Course</b>	<b>Course</b>	<b>Title of the Paper</b>	<b>PPW</b>	<b>Credits</b>	<b>Exam</b>	<b>Max.</b>
BCO601	SEC-4	<b>G/H</b>	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
<b>BCO607</b>	DSE-5F	Advanced Managerial Accounting	5 Hrs(4L +1T)	5	3 Hrs	80UE+20IA
<b>BCO608</b>	DSE-6F	Advanced Corporate Accounting	5 Hrs(4L +1T)	5	3 Hrs	80UE+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.Maheshwari, 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)

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

**Credits : 6**

**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:**

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

**Paper : (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: (BCO301 A) : BUSINESS COMMUNICATION SKILLS**

Paper: BC301 A

Max.Marks:40UE+10IA

PPW: 2 Hrs

Exam Duration: 3Hrs

Credits: 2

**Objective:** To acquaint the students with the basics of Communication and art of effective Communication both Oral and Written.

**UNIT-I: Basic Principles of Communication:** Meaning and Definition of Communication – Objectives of Communication- Principles of Communication- Functions of Communication-Communication Process - Communication Network in Organizations, Barriers to Communication, Importance of Communication in the Workplace.

**UNIT-II: Nature of Business Communication:** Introduction, Types of Business Communication-Meaning and Significance of Oral and Written Communication-Principles and Practice of Oral Communication-Press Conference-Group Discussion-Interviews- Negotiating-Presentation Skills – Art of Listening.

**Suggested Books:**

11. Business Communication: Varinder Kumar & Bodh Raj, Kalyani Publishers, 2014.
12. Business Communication Skills: Urmila Rai & S.M.Rai, Himalaya Publishing House,2013.
13. Business Communication: Rajeesh Viswanathan, Himalaya Publishing House, 2010.
14. Interactive Communication: Sarma V V S Muralidhar ,Saritha M & Lotus, Camel Published, 2016.
15. Professional Communication: Aruna Koneru, Tata McGraw Hill, New Delhi, 2008.
16. Business Communication: Sehgal M K & Khetarpal Vandana, Excel Books,2008.

**Paper: (BCO301 B): PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

Paper: BC301 B

PPW: 2 Hrs

Credits: 2

Max.Marks:40UE+10IA

Exam Duration: 3Hrs

**Objective:** To provide a basic understanding of Life Insurance Business and its Products.

**UNIT-I: Principles and Practice of Life Insurance:** Overview of the Indian Insurance Market –Growth of Insurance business in India –Meaning and Principles of Life Insurance – Public and Private Life Insurance Organisations - Organisational structure of the Life Insurance Corporation of India (LIC) –Postal Life Insurance –Organisational structure of Postal Life Insurance –Appointment of life insurance agents and their functions –Need of an agent in life insurance selling –Appointment of agents –Remuneration to agents –Trends in life insurance distribution channels.

**UNIT-II: Plans of Life Insurance:** Types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider Benefits – Industrial Life Insurance – MWP Policies – Keyman Insurance – Health Insurance and its types

**Suggested Books:**

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

**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 : (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) ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS**

Paper: BCO307

PPW: 4 Hrs

Credits: 4

Max. Marks: 80UE+20IA

Exam Duration: 3Hrs

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

**UNIT-I: INTRODUCTION:**

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

**UNIT-II: ENTREPRENEURIAL DEVELOPMENT:**

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

**UNIT-III: PROJECT AND MSMEs:**

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

**UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:**

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

**UNIT-V: BUSINESS ETHICS:**

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

**SUGGESTED READINGS:**

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

**Paper: (BCO401 C) : BUSINESS CORRESPONDENCE AND REPORT WRITING**

Paper: BC401 C

Max.Marks:40UE+10IA

PPW: 2 Hrs

Exam Duration: 3Hrs

Credits: 2

**Objective:** To acquaint the students with the basic concepts of effective writing of Business Correspondence and Report.

**UNIT-I: Business and Corporate Correspondence:** Meaning – Significance – Types of Business Letters – Principles of Letter writing – Formats – Practice of letter writing in different situations. Corporate Correspondence: Types of meetings – Notice and Agenda – Practice of preparing notice and agenda for different meetings – Writing press release-advertisements – Circulars – Memos – Enquiries – Replies – Writing Minutes and resolutions of different meetings, E-mails – Writing E-mails.

**UNIT-II: Report Writing:** Meaning of Business Report – Importance of Reports –Types of Reports – Essentials of Good Business Report - Steps in Business Report Writing –Elements of Report- Text of the Report - Structuring the Report – Concluding the Report – Some Sample Reports.

**Suggested Books:**

1. Business Communication: Varinder Kumar & Bodh Raj, Kalyani Publishers, 2014.
2. Business Communication Skills: Urmila Rai & S.M.Rai, Himalaya Publishing House,2013.
3. Business Communication: Rajeesh Viswanathan, Himalaya Publishing House, 2010.
4. Interactive Communication: Sarma V V S Muralidhar ,Saritha M & Lotus, Camel Published, 2016.
5. Professional Communication: Aruna Koneru, Tata McGraw Hill, New Delhi, 2008.
6. Business Communication: Sehgal M K & Khetarpal Vandana, Excel Books,2008.

**Paper: (BCO401 D): PRINCIPLES AND PRACTICE OF GENERAL INSURANCE**

Paper: BC401 D

Max.Marks:40UE+10IA

PPW: 2 Hrs

Exam Duration: 3Hrs

Credits: 2

**Objective:** To provide a basic understanding of General Insurance Business and its Products.

**UNIT-I: Principle and Practice of General Insurance:** Meaning and principles of General Insurance-Market Agreements –Cover Notes –Certificates Of Insurance–Open Policy –Floater –Excess –Franchise –Claims –Salvage –Coinsurance –Loss –Total Loss –Actual Or Constructive Loss –Abandoned –Particular –General –No-Claim Bonus –Malus –Replacement –Valued Policy –Agreed Value –Full Value –First Loss –Increased Value –Insurance Time Or Institute Cargo Clauses –Solatium Fund –Hit and Run Cases –Arbitration

**UNIT-II: 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 Books:**

1. Risk Management and Insurance : Vaughan and Vaughan
2. Risk Management : A Publication of the Insurance Institute of India
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 : ( 13th Edition ), George E Rejda
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 : (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  
PPW: 5Hrs  
Credits: 5

Max. Marks: 80UE+20IA  
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

Max. Marks: 80UE+20IA

PPW: 5 Hrs

Exam Duration: 3Hrs

Credits: 5

**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: BCO506  
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

Max Marks: 80UE+20IA

PPW: 5Hrs

Exam Duration: 3Hrs

Credits: 5

**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—struments-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: BCO506  
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 and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**SUGGESTED READINGS:**

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

**Paper : (BCO507) FINANCIAL STATEMENT ANALYSIS**

Paper: BCO507  
PPW: 5 Hrs (4L+1T)  
Credits: 5

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

***Objective:** to acquire knowledge and techniques of Financial Statements' Analysis.*

**UNIT-I: INTRODUCTION:**

Financial Statements: Meaning – Components: Assets – Liabilities – Equity - Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations. (Theory only)

**UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:**

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.(Including problems)

**UNIT-III: RATIO ANALYSIS:**

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios.( including problems)

**UNIT-IV: FUNDS FLOW ANALYSIS:**

Concept of Fund – Meaning and Importance – Statement of Changes in Working Capital – Statement of Sources and Application of Funds – Limitations (Including problems)

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

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement (including problems)

**SUGGESTED READINGS:**

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

**Paper : (BCO508) INDIAN ACCOUNTING STANDARDS**

Paper: BCO508

Max. Marks: 80UE+20IA

PPW: 5 Hrs (4L+1T)

Exam Duration: 3Hrs

Credits: 5

**Objective:** *to acquire the knowledge of Indian Accounting Standards*

**UNIT-I: INTRODUCTON:**

Accounting Standards: Meaning - Need – Importance - Compliance with Accounting Standards – Scope.Accounting Standards Board of India: Objectives – Procedure for Issue Accounting Standards – IAS and IFRS.

**UNIT-II: AS 1 to AS 9:**

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

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

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

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

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

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

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

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

**SUGGESTED READINGS:**

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



**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) ADVANCED MANAGERIAL ACCOUNTING**

Paper: BCO607

PPW: 5 Hrs (4L +1T)

Credits:5

Max. Marks: 80UE+20IA

Exam Duration: 3hrs

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

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

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

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

**UNIT-II: ACTIVITY BASED COSTING:**

Introduction- Concept of ABC – Cost drivers- Characteristics of ABC – Allocation of overheads under ABC – Implementation of ABC – Benefits of ABC (Including problems)

**UNIT-III: RESPONSIBILITY ACCOUNTING:**

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

**UNIT-IV: CAPITAL BUDGETING:**

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

**UNIT-V: MANAGEMENT INFORMATION SYSTEM AND REPORTING:**

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

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

**SUGGESTED READINGS:**

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

**Paper: (BCO608) ADVANCED CORPORATE ACCOUNTING**

Paper: BCO608  
PPW: 5 Hrs (4L +1T)  
Credits:5

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

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

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

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

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

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset(Including problems)

**UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:**

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

**UNIT-IV: LEASE ACCOUNTING (AS-19):**

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

**UNIT-V: HUMAN RESOURCE ACCOUNTING:**

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

**SUGGESTED READINGS:**

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