



MOTTO

Quest for Excellence

VISION

“From the classroom to the corporate world- a chrysalis transformation of the students to a successful entrepreneur, a dedicated professional, a dynamic business leader and a motivated researcher working towards the growth of the nation”.

OBJECTIVES

The Department aims at academic excellence by recognising the potential in students and providing:

1. The essential knowledge of Accounting principles information technology and their application in different business situations.
2. To acquaint the students with the managerial skills and techniques of statistical analysis along with basic mathematical skills.
3. Awareness in economic policies and various statutory provisions applicable to trade, industry and business.
4. Knowledge of Import and Export procedures to meet the challenges in the changing business environment.
5. Interaction with the industry to provide a channel of knowledge and exposure necessary to respond to the diversified needs of the industry.

STRUCTURE OF INSTITUTIONAL CURRICULUM

For B.Com {All Streams [Except B.Com (Honors)]}

S.NO	PARTICULARS	Semester	Credits	Total
1	Core curriculum Part I <ul style="list-style-type: none"> • English • Second Languages Part II Core Subjects (Optional)	I to IV I to VI	24 108	132
2	Ability Enhancement Courses (AEC) <ul style="list-style-type: none"> ✓ AECC ✓ SOC ✓ COC ✓ CCA 	I to VI I & II III & IV I & II	6 1 2 2	11
3	Elective Courses <ul style="list-style-type: none"> • Advanced Learner Program (optional) • Inter Disciplinary Elective 	V & VI V or VI	1* 1	1
4	TOTAL	I TO VI	144	144

Note:

- B.Com (Honors) will not have Part I (*English and second languages*) in the III & IV semesters.
- B.Com (Honors) will have 152 credits (*Part I: 12 & Part II: 128 =140*), thereby the total credits for the program is 152.

Structure of B.Com (Foreign trade) (CBCS)

Semester I to Semester VI

w.e.f Academic Year (2017-2018)

FIRST YEAR			SEMESTER I			
Code	Title of the Paper	Course	HOI Hrs	Credits	Exam Duration	Max. Marks
BCO101	Financial Accounting – I	DSC 1A	5	5	2.5Hrs	50
BCO102	Business Statistics	DSC 2A	5	5	2.5Hrs	50
BCO103	Business Organization	DSC 3A	3T+2P	4	2.5Hrs	50
BCO104	Business Economics	DSC 4A	3T+2P	4	2.5 Hrs	50
Total			18	18	10 Hrs	200
FIRST YEAR			SEMESTER II			
BCO201	Financial Accounting – II	DSC 1B	5	5	2.5Hrs	50
BCO202	Advanced Business Statistics	DSC 2B	5	5	2.5Hrs	50
BCO203	Principles of Management	DSC 3B	3T+2P	4	2.5Hrs	50
BCO204	Information Technology	DSC 4B	3T+2P	4	2.5 Hrs	50
Total			18	18	10 Hrs	200
SECOND YEAR			SEMESTER III			
BCO301	Advanced Accounting	DSC 1C	5	5	2.5Hrs	50
BCO302	Business Mathematics	DSC 2C	4	4	2.5Hrs	50
BCO303	Income tax-I	DSC 3C	4T+2P	5	2.5Hrs	50
BCO304	Banking Theory & Practice	DSC 4C	3T+2P	4	2.5 Hrs	50
Total			18	18	10 Hrs	200
SECOND YEAR			SEMESTER IV			
BCO401	Corporate Accounting	DSC 1D	5	5	2.5Hrs	50
BCO402	Entrepreneurship Development & Bus.Ethics	DSC 2D	3T+2P	4	2.5Hrs	50
BCO403	Income Tax - II	DSC 3D	4T+2P	5	2.5Hrs	50
BCO404	Financial Institutions & Markets	DSC 4D	3T+2P	4	2.5 Hrs	50
Total			18	18	10 Hrs	200
THIRD YEAR			SEMESTER V			
BCO501	Cost Accounting	DSC 1E	4	4	2.5Hrs	50
BCO502	Business Law	DSC 2E	3T+2P	4	2.5Hrs	50
BCO503	Auditing	DSC 3E	3T+2P	4	2.5Hrs	50

Department of Commerce, St. Ann's College for Women, Mehdiapatnam, Hyderabad.

Autonomous, Affiliated to Osmania University.

NAAC Reaccredited with 'A' Grade & College with Potential for Excellence BY UGC.

BCO504	International Business	DSC 4E	3T+2P	4	2.5 Hrs	50
BCOA505	International Marketing	DSE 1	5	5	2.5Hrs	50
BCOA506	Shipping & Insurance Practices & Procedures	DSE 2	5	5	2.5 Hrs	50
Total			26	26	15 Hrs	300
THIRD YEAR			SEMESTER VI			
BCO601	Managerial Accounting	DSC 1F	4	4	2.5Hrs	50
BCO602	Company Law	DSC 2F	3T+2P	4	2.5Hrs	50
BCO603	Managerial Economics	DSC 3F	3T+2P	4	2.5Hrs	50
BCO604	Computerized Accounting	DSC 4F	3T+2P	4	2.5 Hrs	50
BCOA605	Foreign Trade Financing Procedures	DSE 3	5	5	2.5Hrs	50
BCOA606	Foreign Trade Documentation	DSE 4	5	5	2.5 Hrs	50
Total			26	26	15 Hrs	300
Grand Total			124	124	70 Hrs	1400

Note: DSC: Discipline Specific Course, DSE: Discipline Specific elective

Summary of Credits

S.No	Course Category	No. of Courses	Credits per Course	Credits
1	DSC	24	8@5 + 16@4	104
2	DSE	4	5	20
	TOTAL	28		124

B.COM (ACCOUNTING) (SEMESTER-I)

FINANCIAL ACCOUNTING - I

Paper: BCO101

PPW: 6 Hrs

Max Marks: 50

Exam Duration: 2.5 Hrs

Objectives: To make the students acquire the conceptual knowledge of accounting and preparation of final accounts.

UNIT-I: INTRODUCTION TO ACCOUNTING

Need for Accounting – Definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Advantages and limitations- users of accounting information – principles of Accounting: concepts and conventions.

UNIT - II: ACCOUNTING PROCESS

Branches of Accounting- Accounting System-Types of accounts-Accounting cycle: Journal, Ledger and Trial Balance. Contemporary issues in Accounting: Human Resource Accounting – Social Responsibility Accounting-Environmental accounting- Green Accounting- Forensic Accounting – Inflation Accounting (Concepts Only). Accounting equation - Classification of accounts - Rules of double entry book keeping- Identification of financial transactions - Journalizing – Posting to Ledgers - Balancing of Ledger Accounts.

UNIT - III: SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT

Meaning – Types- Purchase book-sales book – Purchase return book- sales return book- bills receivable book- bills payable book- single column – two column- three column- petty cash book- journal proper
Bank Reconciliation Statement: Meaning- Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance- preparation of bank reconciliation statement.

UNIT-IV: TRIAL BALANCE & ERRORS AND RECTIFICATION

Trial Balance: Meaning, objectives, methods of preparation - Errors and their Rectification: Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

UNIT V: FINAL ACCOUNTS

Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet - Adjusting and Closing entries.

Suggested Readings:

- 1) Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
- 2) Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
- 3) Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand
- 4) Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers
- 5) Accountancy-I: Tulasian, Tata McGraw Hill Co
- 6) Financial Accounting: Dr.V.K.Goyal, Excel Books
- 7) Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 8) Financial Accounting: Ashok Banarjee, Excel

Revised Syllabus (w.e.f): 2017 -2018

**B.COM (ALLSTREAMS) (SEMESTER-I)
BUSINESS STATISTICS**

Paper: BCO103

PPW: 5 Hrs

Max Marks: 50

Exam Duration: 2.5hrs

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:

Diagrams and Graphs – Simple Bar – Sub – divided. Bar Diagrams – Multiple Bar Diagrams, Percentage Bars – Pie Diagrams – Graphs – Histogram – Frequency Curve - Ogive Interpolation – Graphic Methods.

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Measures of Central Tendency and Dispersion - Arithmetic Mean – Weighted Mean – Geometric Mean – Harmonic Mean – Median – Quartiles and Percentiles- Mode – Uses and Limitations of different Averages.

UNIT –IV: MEASURES OF DISPERSION AND SKEWNESS

Significance of the Measures of Dispersion - Characteristics for an Ideal Measure of Dispersion - Absolute and Relative Measures of Dispersion - Range – Quartile Deviation – Mean Deviation and Coefficients – Standard Deviation – Co-efficient of Variation – Exercise in Computer Database.

Skewness- Introduction – Measures of Skewness – Relative measures of skewness – Karlpearsons – Bowleys coefficient of skewness.

UNIT-V: INDEX NUMBERS:

Introduction: Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number - Laspeyres – Paasches-

Marshall – Edge worth - Tests of Consistency of Index Number: Unit Test - Time Reversal Test
- Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Fundamentals of Statistical: S. P Gupta, Sultan Chand
5. Business Statistics: J. K. Sharma, Vikas Publishers
6. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
7. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
8. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.

B.COM (ACCOUNTING) (SEMESTER-I)

BUSINESS ORGANIZATION

Paper: BCO102

Max Marks: 35T + 15P= 50

P.P.W: 3T + 2P Hrs

Exam Duration: 2.5 Hrs

Objective: To acquaint the students with the fundamental concepts of business and forms of organization systems.

Unit-

I:INTRODUCTION: Concepts of Business, Profession, Employment, Trade, Industry and Commerce- Trade Classification- Aids to trade- Industry—Classification- Business— Features, objectives, Scope of Business- Functions of Business- Role of Business in Social Development- Essentials for Modern Business.

Unit-II FORMS OF BUSINESS ORGANIZATION: Sole Trader, HUF, Partnership, Business Organization—Forms of Business Organizations, Characteristics, Types, Factors influencing the choice of Business Organization. *Sole-proprietorship*-Meaning-Characteristics, Advantages and disadvantages - suitability of sole-Proprietorship. *Joint Hindu Family*-Meaning- Characteristics-Advantages and Limitations. *Partnership*-Meaning- Characteristics, Types of partnership (including Limited Liability Partnership (LLP), Kinds of partners, Rights & Obligation of partners, Registration of partnership - Dissolution of firm.

Practical Work: Preparation of Partnership Deed

Unit-III JOINT STOCK COMPANY AND CO-OPERATIVE SOCIETIES: Meaning— Characteristics—Advantages & Disadvantages—Types of Companies—Difference between Public and Private Company. Company promotion and Documentation: Promotion-Meaning- Stages in promotion-Promoter-Meaning, Functions, Types—Procedural aspects of promotion- Legal Aspects of Business-Incorporation of company, Capital subscription Certificate of commencement of Business-Documents—Memorandum of Association, Article of Association, Prospectus, Statement in lieu of Prospectus. Co-operatives society – Meaning - Characteristics - Formation - Management - Types - Merits & Demerits - Suitability.

Practical Work: Preparation of Company Promotion Documents and Drafting simple cooperative society's bylaws.

Unit - IV: PRIVATE AND PUBLIC ENTERPRISES: Meaning— Types— Private Sector Enterprises – Public Sector Enterprises- Joint Sector Enterprises. Objectives of Public Sector Enterprises – Rationale – Reasons for Government participation in business— Forms of Public Enterprises (Departmental Undertaking, Public Corporation, Government Company) – Comparative study – Changing role of Public Sector-Private Public Partnerships (PPP).

Practical Work: Group Discussions and Debates on PPP.

Unit-V: UNIT - V: BUSINESS AND SOCIETY

Changing Concepts and Objectives of Business, Professionalization -Social Responsibility – Meaning- Features – Need for Social Responsibilities of business – levels of corporate social responsibility, issues- Social Values – Social Ethics- Social Audit

Lab Work: Students are expected to prepare a small report on various activities taken up by various business units under CSR in and around their residences

Suggested Readings:

1. Business Organization and Management, Y.K. Bhushan, Sultan Chand & Sons
2. Business Organization and Management : RK Sharma and Shashi K. Gupta, Kalyani
3. Modern Business Organisation: SA Sherlekar, VS Sherlekar, Himalaya
4. Business Organization and Management, P.C Tulsian and Vishal Pandey, Pearson
5. Business Organization and Management, C.R Basu, Tata McGraw Hill

6. Industrial Organisation & Management, Aryasree & Murthy, Tata Mc Graw Hill.

B.COM (ACCOUNTING) (SEMESTER-I) BUSINESS ECONOMICS

Paper: BCO104

Max Marks: 35T+15P=50

P.P.W: 3T+ 2P Hrs

Exam Duration: 2.5 Hrs

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

UNIT-I: INTRODUCTION

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

Lab Work: The students are expected to distinguish between economic concepts and compute various utilities.

UNIT- II: MARKET - DEMAND ANALYSIS

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

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

Lab Work: The students are expected to draw the various demand curves.

UNIT-III: SUPPLY ANALYSIS

Supply- Law of Supply - Factors influencing Supply - Market Equilibrium - Consumer Surplus - Theory of Consumer Behavior - Utility and Indifference Curve Analysis.

Lab Work: The students are expected to draw the various supply curves and compute consumer's surplus.

UNIT-IV: PRODUCTION ANALYSIS

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

UNIT-V: COST FUNCTION ANALYSIS

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

Lab Work: The students are expected to draw the various costs and revenue curves and compute costs and revenues.

SUGGESTED READINGS:

1. Business Economics: V.G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agarwal, 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

B.COM (ACCOUNTING) (SEMESTER-II)

FINANCIAL ACCOUNTING - II

Paper: BCO201

Max Marks: 50

PPW: 5Hrs

Exam Duration: 2.5 Hrs

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

UNIT-I: DEPRECIATION, PROVISIONS AND RESERVES

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

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS

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

UNIT-III: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS

Non-Profit Entities: Features of Non - Profit entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and Special Features - Procedure for preparation of Income and Expenditure Account - Preparation of Balance Sheet- Uses and Limitations.

UNIT-IV: PARTNERSHIP ACCOUNTS-I

Meaning – Partnership Deed - Legal provisions in the absence of Partnership Deed- Capital Accounts (Fixed and Fluctuating) – Preparation of final accounts- Accounting Treatment of Goodwill - Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS–II

Accounting Treatment of Retirement and Death of a Partner - Dissolution of Firm Insolvency of a Partner (excluding Insolvency of all partners, Sale to Firm, Company and Amalgamation).

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheswari, Vikas.
6. Financial Accounting: Dr.V.K.Goyal, Excel Books
7. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
8. Financial Accounting: Ashok Banarjee, Excel

B.COM (ACCOUNTING) (SEMESTER-II)

ADVANCED BUSINESS STATISTICS

Paper: BCO203

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5hrs

Duration of Course: 60 Hours

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

UNIT-I: CORRELATION:

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

UNIT-II: REGRESSION: Introduction: Uses of Regression Analysis – Differences between Correlation and Regression Analysis – Regression Lines, Regression Equations - Linear and Non Linear Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-III: TIME SERIES:

Utility of Time Series Analysis - Components of a Time Series – Measurement of Trend – Preliminary adjustment before analyzing Time Series - Methods of Semi Averages - Methods of Moving Averages - Depersonalization of Data - Time Series Analysis in Forecasting.

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORETICAL DISTRIBUTIONS:

Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson distribution: Utility - Importance, Conditions, Constants, Fitting of Poisson Distribution – Simple Numerical. Normal Distribution: Utility – Importance - Central Limit Theorem - Characteristics of a Normal Distribution - Simple Numerical in Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand

B.COM (ACCOUNTING) (SEMESTER-II)
PRINCIPLES OF MANAGEMENT

Paper: BCO202

Max Marks: 35 T+ 15 P= 50

P.P.W: 3T + 2P Hrs

Exam Duration: 2.5 Hrs

Objective: To familiarize the students with the basic principles of management

UNIT I: INTRODUCTION

Management: Introduction-Meaning-features-Importance-Functions-Management Vs

Administration-Definition of Manager- Functions of Manager- Role of Manager.

Recent Trends in Management:-Change Management – Crisis Management - Total Quality Management- Risk Management

Lab Work: The students are expected to present case studies of successful business leaders.

UNIT II: MANAGEMENT THOUGHT

Management Theory: Introduction-Classification-Classical Theory –Max. Webber – F.W. Taylor – Henry Fayol- Neo Classical Theory- George Elton Mayo- A. Maslow –Mc Gregor – Modern Theory – Quantitative Approach – System Approach – Contingency Approach –Contribution of Peter F Drucker to Management Thought

UNIT: III: PLANNING, ORGANIZING AND STAFFING

Planning – Meaning- Characteristics - Objectives – Significance – Types of Plans- Advantages-Steps/Process –Limitations-Methods (Policy, Procedures, Methods and Rules)

Organizing – Meaning – Features – The Process of Organization – Principles Of Organization-Elements of organizations –organization chart

Staffing – Concept – Nature – Process – Need & Importance

Lab Work: The students are expected to prepare flow charts on steps in planning – Charts on organization structures of a few organizations

UNIT: IV: DIRECTING & LEADERSHIP

Directing – Definition – Nature – Principles of Effective Direction – Elements & Techniques

Communication: Definition- Features-Types-Process- Barriers- Measures for Effective Communication

Motivation: Meaning–Classification-Theories of Motivation-Maslow's Need Hierarchy, Herzberg's Motivation-Hygiene Theory -Carrot and Stick approach -Theory X & Theory Y.

Leadership: Definition-Qualities- Types-Leader Vs Manager

UNIT V: CO-ORDINATION AND CONTROLLING

Delegation of Authority – Meaning of Authority- Responsibility – Sources of Authority-Delegation - Importance – Advantages and Problems-Guidelines for making delegation effective.

Co-ordination – Meaning – Importance –Principles of Co-ordination

Controlling – Meaning – Characteristics – Steps in controlling process – Brief Discussion on Traditional & Modern control techniques.

Suggested Readings:

1. Principles and practice of management: RS Gupta, BD Sharma, WS Bhalla, Kalyani
2. Management : Stephen P. Robbins, Person
3. Principles of management: T Rama Swamy Himalaya Publications
4. Management theory and Practices:P. Subba Rao, Himalaya
5. Principles of management: Chandan JS Vikas Publishers
6. Principles of management: Neeru Vasishth, Taxmann Publications
7. Fundamentals of management: Dr. Pradeep Kumar S Chand

Revised Syllabus (w.e.f): 2017 -2018

**B.COM (All Streams except Honors) (SEMESTER-II)
INFORMATION TECHNOLOGY**

Paper: BCO204
P.P.W: 3T + 1P Hrs

Max Marks: 35T+15P=50
Exam Duration: 2.5 Hrs

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

Unit-I: INTRODUCTION TO COMPUTERS

Development of Computers - Generations of Computers – An overview of Computer Systems - Types of computers - Input & Output Devices. Looking inside the machine: Basic components of a Computer System - Control unit – ALU - Input/Output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory. Brief introduction to IT enabled services – BPO, KPO and Call Centres

Unit-II: OPERATING SYSTEM

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

Unit-III: WORD PROCESSING

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

Unit-IV: WORK SHEET/SPREAD SHEET

Application of Work sheet/Spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to 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).

MS Access-advantages and limitations-Application of MS-Access.

Unit –V: PRESENTATION

Application of Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and Deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Presentation or Libre Office Impress). Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of Multimedia – Images, Graphics, Audio and Video – IT security. Technology used in E-Commerce – Applications – Advantages and limitations.

SUGGESTED READINGS:

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.

Revised Syllabus (w.e.f): 2017 -2018
B.COM (ALL STREAMS) SEMESTER-III
ADVANCED ACCOUNTING

Paper: BCO301
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 2 .5 Hrs

Objectives: To appraise & develop the skills of the students about the application of accounting knowledge in all & special business activities.

Unit 1: Hire Purchase and Installment Purchase System

Hire Purchase System – Features – Accounting Treatment in the books of Hire Purchaser and Hire Vendor – Default and Repossession – Partial Repossession – Complete Repossession- Difference between Hire Purchase and Installment Purchase system- Accounting Treatment in the books of Purchaser and Vendor.

Unit 2: Branch Accounting and Departmental Accounts

Branch Accounting-Meaning, Features, Objectives and Need for Branch Accounting- Types of Branches- Home Branches-Foreign Branches. Dependent Branches-Debtors System-Stock and Debtors System - Final Accounts System.

Departmental Accounts- Meaning, Features, Need and Advantages of Departmental Accounting- Methods of Departmental Accounts- Allocation of Departmental Expenses- Technique of Departmental Accounts- Distinction between Departmental Accounts and Branch Accounts- Inter Departmental Transfer.

Unit 3: Company Accounts: Issue of Shares and Debentures

Meaning of a Company - Characteristics of a Company- Formation of a Company- Commencement of Business- Statutory Books- Books of Accounts- Statistical Books.

Share Capital- Issue and Forfeiture of Shares – Difference between shares and stocks- Terms of Issue- Shares – Application of Shares- Allotment of Shares- Share Capital Suspense Account- Calls on Shares- Journal Entries for Issue of Shares- Issue of Shares to Vendors- Issue of Shares at Premium- Issue of Shares at Discount- Basis of Allotment on Oversubscription as per SEBI Guidelines- Calls in Arrears and Calls in Advance- Forfeiture of Shares-Surrender of Shares- Reissue of Forfeited Shares-Forfeiture of Shares when there is an Oversubscription and Prorata Allotment.

Debentures: Meaning of Debenture- Types of Debentures- Difference between Debenture and Share- Difference between Debenture and Debenture Stock- Stages of Debentures-Issue of Debentures-Issue for consideration other than cash- Debenture issued as Collateral Security- Debenture Discount- Interest on Debenture-Redemption of Debentures- Sinking Fund for Redemption of Debentures.

Underwriting: Introduction- Underwriters and Brokers- Types of Underwriting- Underwriting Commission- Determining the Liability of Underwriters- Employee Stock Options (ESOPs).

Unit 4: Company Final Accounts- Preparation of Final Accounts- Provisions relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet.

Unit 5: Profit Prior to Incorporation: Nature of Profit or Loss- Ascertainment of Profit or Loss Prior to Incorporation- Calculation of Sales Ratio- Calculation of Weighted Ratio- Treatment of Loss Prior to Incorporation.

Acquisition of Business: When new sets of Books are opened- Methods of calculation of Purchase Consideration- Accounting Treatment in the Books of the Vendor- Accounting Treatment in the Books of the Purchasing Company- Debtors and Creditors Taken Over on Behalf of Vendors- When same set of Books are continued- Debtors and Creditors are not taken over.

Suggested Readings:

1. Advanced Accounting: Volume - II R.L. Gupta & M. Radhaswamy Sultan Chand & Sons
2. Advanced Accountancy Part- II: S.P. Jain & K.L Narang, Kalyani Publishers
3. Advanced Accountancy; Dr.M. Wilson; Scitech Publication(INDIA) pvt. Ltd.
4. Financial Accounting (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
5. Financial Accounting; S N Maheshwari, Suneel K Maheshwari & Sharad K Maheshwari; Vikas Publishing House
6. Advanced Accounting; V. Rajasekaran & Poonam Gupta; Pearson
7. Corporate Accounting: S.P. Jain & K.L Narang, Kalyani Publishers
8. Essentials of Financial Accounting: Bhattacharya, PHI.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-III
BUSINESS MATHEMATICS
(ALL STREAMS)**

**Paper: BCO302
PPW: 5Hrs
Credits: 4**

**Max Marks: 50
Exam Duration: 2.5 Hrs**

Objective: *To equip the students with a broad based knowledge of mathematics with emphasis on business applications.*

Unit-I: Mathematics of Finance & Functions

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates) – Depreciation - Nominal and Effective Rate of Discount – Present Value and Future Value – Annuities. Functions: Concept – Types

Unit-II: Theory of Sets and Relation

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

Set Relation: Set relation and applications – ordered pairs- Cartesian products – number of elements. Permutations and Combinations (Simple Problems)

Unit-III: Quadratic Equations and Progressions

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Applications). Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Applications)

Unit-IV: Calculus

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another

Function. Maxima and Minima: Meaning and Application Problems. Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems)

Unit-V: Matrices and Determinants

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

Suggested Readings:

1. Fundamentals of Mathematics: Sanchetti, D.C.Kapoor, Sultan Chand & Sons
2. Business Mathematics: P.N.Arora, Allied Publishers
3. Business Mathematics: Quazi Zmiruddin, Vikas Publishers
4. Business Mathematics: Garg, Galgotia Publishers
5. Business Mathematics: Ak Singh, Himalaya
6. Business Mathematics: Amarnath Dixith & Others, Himalaya
7. Business Mathematics: M.Wilson, Himalaya.
8. Mathematics for Management: Raghavachary M, Tata McGraw Hill, 2006
9. Business Mathematics: J.K Singh, Himalaya Publishing House Education 2007
10. Mathematics for Business and Economics: J.D.Gupta, P.K Gupta, Manmohan Tata McGraw Hill Publishing Company Ltd.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-III
INCOME TAX - I
(ALL STREAMS)**

**Paper: BCO303
PPW: 4T+ 1P Hrs
Credits: 4**

**Max Marks: 50
Exam Duration: 2.5 Hrs**

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

UNIT-I INTRODUCTION

Definition of Tax – introduction to Income Tax Act 1961- Characteristic of Taxes- Types of Taxes- Direct & Indirect Taxes- Tax Structure in India- Classification of Income- Basic Concepts-Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year – Person – Income – Gross Total Income – Total Income - PAN – Income Tax general rule and Exemptions to the Rule – Incomes Exempt from Tax – Capital & Revenue Receipts – Capital & Revenue Expenditure & losses.

Lab Work: Indian Tax Structure (chart), Types of Income & Tax rates (chart), Filling of PAN Application Form (Form 49A)

UNIT-II: SCOPE OF TOTAL INCOME:

Residential Status: Meaning of Residential Status – Conditions applicable to an Individual Assesses – Incidence of Tax - Problems on computation of Total Income of an Individual based on Residential Status& Incidence of Tax.

Agricultural Income: Definition – Tests to determine Agricultural Income – Partly Concepts on classification of Agricultural and Nonagricultural Income – Concept of Aggregation- Problems on computation of Tax on Integration process.

Lab Work: Residential Status of Individual (chart)

UNIT-III: INCOME FROM SALARIES:

Definition of Salary – Characteristics of Salary – Concepts of Salary Income- Basic Salary – Allowance – Perquisites – Leave Encashment- Computation of Pension- Death cum Retirement Benefits- Gratuity – Compensation received of Termination of services – Deductions from Gross Salary u/s 16 - Problems on computation of Income from Salary.

Lab Work: Filling of Certificate of T.D.S. (Form 16), Statement of Perquisites (Form No. 12BA)

IV: INCOME FROM HOUSE PROPERTY:

Definition of House Property – Types of House Properties – Scope of Chargeability (chargeable of not chargeable) – Determination of Annual Value in different situations- Let out- Self Occupied house and Let out but remained vacant - Unrealized — Deductions u/s.24 out of Annual Value of Let-out and Self-occupied House Properties – Problems on computation of Income from House Property.

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

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Problems on Computation of Depreciation.

Definition of Business and Profession– Procedure for computation of Income from Business – Allowable expenses and expenses expressly dis-allowed - problems on computation of Income from Business & Profession.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers
2. T.N. Manoharan: Students Hand Book on Income Tax Law – Snow White Publication
3. Mehrotra H.C. Income Tax Law and Accounts including Tax Planning. Sahitya Bhawan Publications.
4. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
5. Income Tax: B.B. Lal, Pearson Education
6. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
7. Income Tax: Johar, McGrawHill Education.

8. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning. Telangana State Council of Higher Education, Govt. of Telangana

Note: All books to be latest edition corresponding to the financial year.

Revised Syllabus (w.e.f): 2017 -2018

**B.COM (ALL STREAMS) SEMESTER-IV
BANKING THEORY & PRACTICE**

Paper: BCO304

PPW: 3T+2PHrs

Max Marks: 50

Exam Duration: 2.5 Hrs

OBJECTIVE: To acquire the knowledge of the working of the Indian Banking system & Practices.

UNIT-I: INTRODUCTION:

Origin And Growth Of Banking In India - Unit VS Branch Banking - Functions Of Commercial Banks - Nationalization Of Commercial Banks In India – Banking sector Reforms- Reserve Bank of India - Constitution - Organizational Structure – Management - Objects – Functions – Working – Role of RBI in regulating commercial Banks in India - Performance Appraisal: Corporate Banks - District Co-Operative Central Banks - Land Development Banks - Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD).

UNIT-II: BANKERS AND CUSTOMER RELATIONSHIP:

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

UNIT-III: NEGOTIABLE INSTRUMENT:

Definition- Features-Types of Negotiable Instruments- Promissory note, Bills of Exchange and Cheque- Difference between Promissory note and Bills of exchange –Difference between Bills of Exchange and Cheque- Circumstances under which a Banker can Refuse Payment of Cheques – Dishonor of cheques – Legal aspects (sec138) - Consequences of Wrong full Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts. Rule in Clayton's Case - Garnishee Order.

UNIT IV: PAYING & COLLECTING BANKER & PRINCIPLES OF BANK LENDING

Duties and Responsibilities of Paying Banker and Collecting -Precautions to be taken by a Paying Banker- Protection to Paying banker in case of Order cheque, Suitable replies to dishonoured cheque, Conversions by Collecting banker-Duties of Collecting banker. Principles of sound lending, Credit worthiness of borrowers, Non Performing Assets, Modes of creating charge – Lien, Pledge, Hypothecation, Mortgage and its types, Assignment.

UNIT V: LATEST TRENDS IN BANKING & MANAGING RISK IN BANKING

Emerging Trends in Commercial Banking in India: Phone banking- call centers- E –Banking – Mobile Banking – card technologies – MICR electronic clearing – Total Computerized banking – electronic fund transfer – RTGS – NEFT – Electronic money – E- cheque - Core Banking – Bank Assurance – OMBUDSMAN. Different types of risks – Basel norms and its global impact with special emphasis on its implementations in India.

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

Revised Syllabus (w.e.f): 2017 -2018

**B.COM (ALL STREAMS) SEMESTER-IV
CORPORATE ACCOUNTING**

Paper: BCO401

PPW: 6 Hrs

Credits: 5

Max Marks: 50

Exam Duration: 2 .5 Hrs

Objectives:

To appraise the students the difference between Purchase and Merger Methods of Accounting for Amalgamation in Accordance with AS-14 & Application of Accounting Knowledge and the revised formats in Preparation of Financial Statements of Insurance and Bank Accounts.

Unit 1: Valuation of Goodwill, Valuation of Shares and Issue of Bonus Share

Valuation of Goodwill: Meaning, Nature and Features of Goodwill- Types of Goodwill- Goodwill and Depreciation- Classes of Goodwill- Recording of Goodwill- Factors Relating to Goodwill- Methods of Valuing Goodwill- Arbitrary Assessment- Capitalization of Expected Future Net Profits- Purchase of Past Average Profits- Super Profits- Normal Rate of Return, Capital Employed and Normal Profit Method.

Valuation of Shares- Need for Valuation- Factors Affecting Valuation of Shares- Methods of Valuation of Shares- Net Assets Method, Yield Basis Method, Fair Value Method and Exchange Rate Method.

Issue of Bonus Shares: Circumstances for Issue of Bonus Shares, Provisions of Company's Act and SEBI Guidelines, SEBI Guidelines for Issue of Bonus Shares, Clarification to SEBI Guidelines, Free Reserves that can be used for Issue of Bonus Shares, Reserves not available for Issue of Bonus Shares, Accounting Treatment, Difference between Bonus Shares and Right Shares.

Unit 2: Amalgamation and Internal Reconstruction

Amalgamation -In the Nature of Merger- Amalgamation in the Nature of Purchase-Calculation of Purchase Consideration-Accounting in the Books of Transferor Company-In the Books of the Transferee Company(As per AS-14, Excluding Inter-Company Holdings).

Internal Reconstruction- Accounting Treatment-Preparation of Final Statements after Reconstruction.

Unit 3:Accounts of Life Insurance Companies

Life Insurance Companies-Commercial and Legal Background of Insurance Business-Nature of Insurance Business-Types of Policies-Principles of Insurance-Distinction between Life and Non-Life Insurance-Important Provisions of the Insurance Act,1938-Books Required to be Maintained by Insurance Companies-Explanation of Special Terms Peculiar to Insurance Business-IRDA Regulations regarding Preparation of Financial Statements-Accounts of Life

Insurance Business- Accounts of General Insurance Business-Preparation of Revenue Account-Profit and Loss Account-Balance Sheet and Valuation Balance Sheet.

Unit 4: Bank Accounts

Bank Accounts - General Information Relating to Book-Keeping System of Bank-Legal Requirements affecting the preparation of Final Accounts-Prudential Norms on Income Recognition. Asset Classification and Provisioning-Income Recognition-Asset Classification and Provisioning-Valuation of Investments-Rebate on Bills Discounted-Acceptance, Endorsement and Other Obligations-Format for Preparing Profit and Loss Account-Preparation of Balance Sheet-General Illustrations-Capital Adequacy Norms-Risk Adjusted Assets and Off-Balance Sheet Items-Books and Registers to be maintained by Banks-Slip System of Posting -Schedule of Advances-Non-Performing Assets.

Unit 5: Introduction to Accounting Standard and IFRS: Accounting Standards- Need and Importance- An Overview of Indian Accounting Standards- Accounting Standard Board (ASB)- Procedure for Issuing Accounting Standards- National and International Accounting Authorities- Adoption of International Financial Reporting Standards(IFRS)- Obligation to comply with Indian Accounting Standards (Ind AS)- Benefits of Achieving the Convergence with IFRSs- Problems and Challenges- List of Current Accounting Standards.

Suggested Readings:

- Advanced Accounting: Volume - II R.L. Gupta & M. Radhaswamy Sultan Chand & Sons.
- Advanced Accountancy Part- II: S.P. Jain & K.L Narang, Kalyani Publishers
- Advanced Accountancy; Dr.M. Wilson; Scitech Publication(INDIA) pvt. Ltd. Financial Accounting (Vol-II): Haneef & Mukherjee, Tata Mcgraw Hill
- Corporate Accounting - S.P. Jain & K.L Narang, Kalyani Publishers
- Financial Accounting: R.L. Gupta & M. Radhaswamy Sultan Chand & Sons.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-IV
ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS
(ALL STREAMS)**

Paper: BCO402
PPW: 3T+2PHrs
Credits: 3

Max Marks: 50
Exam Duration: 2.5 Hrs

Objective: To provide students an exposure to the entrepreneurial culture, development and business ethics in setting up and managing small units.

UNIT-I: INTRODUCTION:

Entrepreneur: Concept - Functions - Characteristics – Nature & Importance of Entrepreneur - Entrepreneur Vs Professionals - Types of Entrepreneurs –Development & growth – problems & remedies – Govt. schemes – Women Entrepreneurs in India - Opportunities & Challenges

Lab Work: A case study on successful Entrepreneurs (including Women Entrepreneurs)

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

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

UNIT-III: PROJECT AND MSMEs:

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

Project work: Preparation of Project report.

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.

Project work: A case study on Entrepreneurial Institutions

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics - Moral Values - Utilitarianism and Universalism – Theory of Rights, Theory of Justice – Laws and Ethics – Ethics in Management - Business Standards and Values – Ethical issues in IT & ITES – Privacy, Accuracy, Accessibility, Security, Threats, Cyber crimes, Software piracy and hacking, Internet crimes & Computer abuse, Ethical intellectual property rights .Concept of Corporate Social Responsibility.

Case: Assignments on Ethics, Morals and values in Business Organisation – How do you orient a Business as Ethical Organisation?

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.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-IV
INCOME TAX - II
(ALL STREAMS)**

Paper: BCO 403

Max Marks: 50

PPW: 4T+ 1P Hrs

Exam Duration: 2 .5 Hrs

Credits: 4

Objective: to Develop Knowledge in Computing Total Income and Tax liability of 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.

Lab Work: Types of Capital gains & Tax rates (chart).

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: AGGREGATION OF INCOME & DEDUCTION FROM TOTAL INCOME & TAXLIABILITY-(Individual)

Clubbing of Income (provisions) –Provisions of set-off and Carry forward of losses – Deduction from GTI u/s 80 – Computation of Total Income with all heads of Income & Tax liability.

Lab Work: Provisions of Set off & Carry forward of losses (table) & Deductions u/s 80 (table).

UNIT-IV: ASSESSMENT PROCEDURE

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgment assessment – Reassessment – Rectification of mistake – Time limit for Completion. Notice on demand –TDS and Advance Tax.

Lab Work: Filing of Income Tax Returns, Forms- ITR I & ITR II, Challan (ITNS 280)

UNIT V: INCOME TAX AUTHORITIES

Income Tax Officers & powers – Functions – CBDT – Functions – Commissioner of Income tax – Powers - Assessing Officer – Functions – Appeals –Revisions –Review .

Lab Work: Income Tax Authorities (chart)

SUGGESTED READINGS:

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

Note: All books to be latest edition corresponding to the financial year.

Revised Syllabus (w.e.f): 2017 -2018

**B.COM (ALL STREAMS) SEMESTER-IV
FINANCIAL INSTITUTIONS & MARKETS**

Paper: BCO404

Max Marks: 50

PPW: 3T+2PHrs

Exam Duration: 2.5 Hrs

Objective: To familiarize with various Financial Institutions and Markets.

UNIT-I: INTRODUCTION

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

UNIT-II FINANCIAL MARKETS: MONEY MARKET

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

UNIT- III: FINANCIAL MARKETS: CAPITAL MARKET

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

UNIT IV: FINANCIAL SERVICES

Definition –Types of Financial services- Merchant Bankers, Mutual funds, Leasing companies, Venture capital fund, Factoring, Loan Syndication, Forfeiting, Custodial services, Depository services and Depository participants.

UNIT-V: DEVELOPMENT BANKS

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

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 Publishing House Pvt. Ltd.
4. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial 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

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-V

COST ACCOUNTING

(ALL STREAMS)

Paper: BCO501
PPW: 6 Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

Objectives:

1. To impart conceptual knowledge of costing and management accounting,
2. To train the students in finding the cost of products using different methods of costing.

UNIT-I: Introduction: Nature and scope of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and limitations of cost accounting – Installation of costing systems – Cost concepts – Classifications of cost, preparation of cost sheet.

UNIT-II: Elements of Cost: Material Cost – Direct and indirect material cost – Meaning – Need and essentials of requisition for stores – Control – Functions of purchase department – Stores – Records – Issue of material for production – Pricing methods.

UNIT-III: Elements of Cost (Contd.): Labor cost – Direct and indirect labour cost – Labour turnover – Time keeping – Time booking – Idle time – Over time – Methods of payment of wages – Incentive plans (Halsey, Rowan, Merricks Multiple Piece Rate System, Taylors Differential Piece Rate System). Overheads – Classification – Allocation, apportionment and absorption of overheads, methods of absorption of overheads- Machine hour Rate.

UNIT-IV: Methods of Costing: Single or Output, Job / Contract and Process Costing (excluding equivalent production and inter-process profits).

UNIT-V: Reconciliation of Costing and Financial Accounts – Reconciliation of Costing and Financial Accounts- Need for Reconciliation – Reasons for Disagreement in Profit, Preparation of Reconciliation Statement (including problems).

Suggested Readings:

1. Cost Accounting: N.K.Prasad

2. Cost Accounting: B.K.Bhar
3. Cost Accounting: P.K.Gosh
4. Cost Accounting: M.N.Arora.
5. Cost Accounting: Jain and Narang
6. Cost Accounting: KS Thakur
7. Cost Accounting: S.P.Jyengar
8. Cost Accounting: Dutta

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-V**

BUSINESS LAW

(ALL STREAMS)

Paper: BCO502
PPW: 4T+2P Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

Objective: To facilitate and impart students with an understanding of Indian Legal System and how it has an impact on functioning of business operations.

UNIT-I: Contract Act, 1872

Agreement and Contract: Definition and meaning – Essentials of a valid contract – Types of Contracts.

1. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – Communication and revocation of offer and acceptance.
2. Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of 'Stranger to Contract' and 'No Consideration – No Contract' – Capacity to contract- Special rules regarding minor's agreements.
3. Consent: Free Consent – Flaw in Consent, Coercion, undue influence, fraud, misrepresentation and mistake.

UNIT – II: Discharge of a Contract

1. Legality of object and consideration: Illegal and immoral agreements – Agreements opposed to public policy.
2. Agreements expressly declared to be void – Wagering agreements and contingent contracts.
3. Discharge of a contract: Various modes of discharge of a contract – Performance of contracts;
4. Breach of a contract: Types – Remedies for breach of a contract.

UNIT – III: Sale of Goods Act, 1930

1. Contract of sale: Definition – features – definition of the term goods – Types of goods – Rules of transfer of property in goods – Differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties: Meaning and distinction – Express and implied conditions and warranties – Sale by non-owners – Auction sale.

UNIT IV: Consumer Protection Act, 1986

Definitions of the terms: Consumer, unfair trade practices, restrictive trade practices and complainant – Rights of consumers – Consumer protection councils – Consumer redressal agencies – Penalties for violation.

UNIT V: Intellectual Property Rights & Information Technology Act

Intellectual Property Rights: Meaning – Need and objectives – Meaning of the terms: copy right, patents, and trademarks. Information Technology Act, 2000: Aims and objectives, scope, cyber crimes and punishments for the offenders.

Suggested Readings:

1. S.S.Gulshan: Mercantile Law, Excel Books.
2. Kapoor ND: Mercantile Law, Sultan Chand
3. S.N.Maheswari: Business Laws, Himalaya
4. Balachandran V: Business Law, Tata
5. Tulsian: Mercantile Law, Tata
6. Pillai Bhagavathi: Business Law, S.Chand
7. Maheswari & Maheswari: Mercantile Law, Sultan Chand
8. IPR (Intellectual Property Rights) – Law Publico

Paper: BCO503
PPW: 3T+2P Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

Objectives:

- i) To impart knowledge pertaining to basic concepts of auditing.
- ii) To acquaint oneself with auditing procedure & report writing.

Unit-I: Introduction to Auditing:

Auditing: Meaning – Definition – Evolution – Objectives – Importance, Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial)- Audit Standards.

Unit-II: Planning of Audit and Control:

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. Audit planning: Engagement letter - Audit programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings

Unit III: Internal Control, Internal Check & Internal Audit:

Internal check- Objectives of Internal Control- Elements or Characteristics or Principles of Internal Control- Scope and Limitations of Internal Control. Internal Check- Definition- Objectives – Essential Characteristics – Advantages and Disadvantages of Internal Check. Internal Check with regard to Wages-Purchases- Sales- Stores – Fixed assets & Investments. Internal Audit – Definition – Objectives – Internal Check Vs Internal Audit – Degree or reliance of Mutual relationship between Internal auditor and Statutory auditor.

Unit-IV: Vouching and Audit of Financial Statements:

Vouching: Meaning - Vouching of cash and trading transactions – Investigation, Verification and Valuation of assets and liabilities - Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Unit-V: Audit of Institutions:

Audit of institutions: Partnership firms - Manufacturing and Other Companies - Non-trading concerns.

Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Suggested Readings:

1. Practical Auditing: T.N.Tandon
2. Auditing: N.D.Kapoor
3. Auditing: Dinkar Pagare
4. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
5. Auditing: R.G.Saxena, Padmalata, Himalaya Publications
6. Practical Auditing: Spicer & Pegler
7. Principles and Practices of Auditing: Jagdish Prakash
8. Fundamentals of Auditing; Basu, Pearson.

INTERNATIONAL BUSINESS
{ALL STREAMS – EXCLUDING B.COM (HONOURS)}

Paper: BCO504
PPW: 3T+2P Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

Objective: to enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

Unit I: Introduction to International Business

Meaning- Definition - nature and scope of International business; Theories of International Business- stages of Internationalization- Advantages and problems of International Business.

Unit II: International Business Environment

Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.

Unit III: International Economic Institutions and Agreements

Introduction- Establishment of WTO –Organisation structure of WTO, IMF, World Bank, UNCTAD, International commodity trading and agreements- Asian Infrastructure Investment Bank(AIIB), National Development Banks(NDB).

Unit IV: Globalisation

Introduction- Meaning and Definition – features – stages of globalisation-Globalisation of Markets-Production and Technology. Advantages and Disadvantages of Globalisation= Methods of Globalisation- Essential conditions for Globalization- Globalisation in India.

Unit V: Multinational Corporations

Definition – Distinction among IC,MNC,OC and TNC –Factors contributed for the growth of MNC's- Organization Design and structure of MNC's – Relationship between Headquarters and Subsidiaries- MNC's in India –The Indianisation of Transnational.

Suggested Readings:

1. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth. Department of Commerce, University of Delhi.
2. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
3. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
4. F.Adhikary, Manab, Global Business Management, Macmillan, New Delhi
5. Black and Sundaram: International Business Environment, PHI New Delhi. F. Buckley, Ardin: The Essence of International Money, PHI New Delhi
6. Gosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi
7. Tayeb, Monis H: The Global Business Environment – An Introduction, Sage Publication, New Delhi. Mode of Evaluation for Continuous Internal Assessment
8. Subba Rao: International Business, Himalaya Publishing House.

B.COM DEGREE PROGRAM (CBCS)
SEMESTER-V
INTERNATIONAL MARKETING
(Only for B.Com [Foreign Trade])

Paper: BCOI505
PPW: 4T+2P Hrs

Max Marks: 50
Exam Duration: 2 .5 Hrs

Objective: To familiarize the students with the nature and scope of International Marketing as also the four Ps in International Marketing.

UNIT I: International Marketing An Introduction:

International marketing-Meaning- Definition- motives of International marketing, International orientation, stages of Internationalization -International marketing decisions- Scope of marketing Indian products abroad- Participants in International marketing – future of International marketing.

UNIT II: Selection of Export Products:

Need for Product Planning – Product adaptation – Product standardization – New Product Development – Product Life Cycle in International Market- Branding- Branding decision in international Market- Branding problem in Export marketing- Packaging- Domestic vs. Export packaging – Criteria for Export Packaging- Role of Indian Institute of packaging – Selection of Export Markets- Classification of world markets- Appraisal of Markets- Criteria for selection of Export marketing information – Internet based E-Commerce-E-Commerce as a strategic tool for exports.

UNIT III: Direct and Indirect Export:

Methods of entry in Foreign Market – Direct Exporting vs. Indirect Exporting – Types of Direct and Indirect Exporting, advantages and disadvantages – Forms of organization in role of markets – Role of Exports Agency Agreements, Agency Agreement vs. Distribution agreement – Payment of Agency commission.

UNIT IV: Promotion Abroad:

Techniques of Sales Promotion in Overseas Markets- International advertising- International advertising vs. Domestic advertising-Direct mail-use of Mailing lists- Made fairs and exhibition- Selection of Trade Fairs- Participation in Trade fairs and exhibitions- Role of Export Promotion Organizations in India.

UNIT V: Legal Dimensions of Export Contracts:

Major laws for export contracts- Types of legal issues in International Marketing – Major laws for Export Contracts – Export Agency Agreement- Laws relating to Products.

International Commercial Terms (INCO) – Purpose and Importance of INCO terms.

Suggested Readings:

1. International Marketing: Stanley Palivesder
2. International Marketing: Vem Jerpskra
3. International Marketing Management: RL. Varsshney & Bhattacharya
4. Export Marketing: TAS BalGopal
5. Export Marketing: Cherunillam Francis
6. Export Marketing: Rathore & Rathore
7. Export Management: SR. Ullal
8. Export Marketing: PK Khurana

B.COM DEGREE PROGRAM (CBCS)
SEMESTER-V
SHIPPING AND INSURANCE PRACTICES AND PROCEDURES
(Only for B.Com [Foreign Trade])

Paper: BCOI506
PPW: 4T+2P Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

Objective: To make the students aware of the shipping, and insurance practices and procedures which constitute the essential services for the operation of foreign trade

UNIT I: Role of Shipping, Liners and Tramps.

Director General of Shipping – Structure and Functions – Attached Subordinate offices to the DGS – Structure and Function of Customs Department - Functions of Shipping and its relationship to International Trade. Liners and Tramps – Liner Companies – The liner tariff, pallet rules – General rate increase, loyalty

UNIT II: Determination of Freight.

Meaning and Definition of Freight – Advance Freight, Pro Rata Freight – Dead Freight – Air Way Bill. Containerization and Development – Economics of Containerization – Development of Containerization – Development of Container Fleet – Rapid Growth in Containers. Different types of Containers and Ships – Passenger Vessels – Cargo Vessels – General Cargo Ships – Tankers, Dry Bulk Carriers, Multipurpose Ships. Classification of Containers and their Uses: General Cargo Containers – Thermal Containers – Bulk Containers – Flat Containers – Concept of Full Container Load (FCL) and Low Container Load (LCL) – Leasing of Containers.

UNIT III: Packaging for Export

Functions and Importance of Packaging factors influencing packaging decisions – Special considerations in export packaging – Role of the Indian Institute of Packaging.

Packing vis-a-vis- Packaging – Evaluation of Bulk packages – Functional Requirements – Transport Packaging – Consumer Packaging – Shipping Hazards – Packing Notes and Packing Lists – Packing Nets – Packing List.

UNIT IV: Marking for Export

Marking – Shipping Marks – Leading Marks – Subsidiary Marks – Ideal Packaging for Common Products like packing for drugs and pharmaceuticals – fresh meat – fresh fruits and vegetables –

processed fruits and vegetables, spices, textiles and readymade garments, engineering goods etc; cut flowers/floriculture products.

UNIT V: Meaning and Need for Marine Insurance.

Nature of Marine – Cargo Insurance – Marine Insurance Policy – Contents of Policy – Waiver voyage and Time policies – Valued and unvalued policies – Specific and Open policies. Types of Marine Losses – Basic risks and total losses obtaining a Cover – Filing a Claim – Document required to proceed Cargo Claim, Time limit for filing claims, Do's and Don'ts.

Suggested Readings:

1. Guidelines for Exporters, Commerce and Export Promotion Departmental, Hyd, A.P.
2. Jeevanandan.C: Foreign Exchange Practice, Concepts and Central, Sultan Chand.
3. India International Trade Fair Journals (Various Issues).
4. Balgopal, T.A.S: Export Management, Himalaya.
5. Ramaiah: Company Law.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI
MANAGERIAL ACCOUNTING
(ALL STREAMS)**

Paper: BCO601

PPW: 6 Hrs & 5Hrs (for Hon's)

Max Marks: 50

Exam Duration: 2.5 Hrs

Objective: To acquire the knowledge of Managerial Accounting decision making techniques, preparation of budgets and estimation of working capital.

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

UNIT-II: MARGINAL COSTING Introduction – Importance – Marginal Cost Equation Techniques- Difference between Marginal Costing and Absorption Costing– CVP Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

UNIT-III: ALTERNATIVE CHOICE OF DECISION MAKING Application of Marginal Costing- Decision Making - Make or Buy Decisions – Add or Drop products-Sell or Process further- Operate or Shut-down-Special Order pricing- Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL Budget: Meaning – Objectives - Advantages and Limitations-Essentials of Budgets and Budgetary Control - Classification of Budgets (Problems on Flexible and Cash Budgets).

UNIT-V: WORKING CAPITAL Meaning – Classification – Importance – Objectives – Methods of forecast/ Estimation of Working Capital Requirements- Management of Current Assets.

Suggested Readings:

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

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI
COMPANY LAW
(ALL STREAMS)**

**Paper: BCO602
PPW: 4T + 2P Hrs**

**Max Marks: 50
Exam Duration: 2.5 Hrs**

Objective: to impart basic knowledge of the provisions of the Companies Act 2013.

UNIT I: Company –An Overview

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

UNIT II: Formation of Company

Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

UNIT III: Company Management

Director-qualification-disqualifications- Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel - managing director, women director, manager, managerial remuneration; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee.

UNIT IV: Company Meetings

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

UNIT V: Winding Up

Concept and modes of winding up, consequences of winding up, official liquidator, duties of liquidator, powers of liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts- Insolvency & Bankruptcy Code 2016- Role of Insolvency Professional in Debt Recovery.

Suggested Readings:

1. Company Law: ND Kapoor, Sultan Chand
2. Gowar, LCB, Principles of Modern company Law, Stevens & Sons, London.
3. Hanningan, Brenda, Company Law, Oxford University Press, U.K.
4. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.
5. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.
8. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi.

Note: Latest edition of text books to be used.

B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI
MANAGERIAL ECONOMICS
(Only for B.Com-Accounting, Foreign Trade & Computer Applications)

Paper: BCO603
PPW: 4T + 2P Hrs

Max Marks: 50
Exam Duration: 2.5 Hrs

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: ECONOMIC, MANAGERIAL AND BEHAVIOURAL THEORIES

Theory of firm (profit maximization) - managerial theories of the firm- Baumol's sales revenue maximizing model - managerial utility models(Berle-means-Galbraith model of corporate power structure; (Williamsons model of managerial discretion)-growth maximization models (Baumols model growth maximization; Marris model of managerial enterprise; Penrose theory of the firm)-behavioral theories of the firm-Simon's satisfying model- Cyert and march's behavioural theories of the firm.

UNIT-III: MARKET ANALYSIS

Definition of market – perfect competition -characteristics-equilibrium price-profit maximizing output in the short and long run-monopoly: characteristics- profit maximizing output in the short and long run-price discrimination—discriminating monopoly-dumping-defects of monopoly-monopolistic competition: characteristics-product differentiation- maximizing output in the short and long run- oligopoly: characteristics –price rigidity-the kinked demand curve-duopoly-cournot's model-chamberlain's model of duopoly.

UNIT-IV: PRICING POLICY AND PROFITS

Objective – methods - cost plus pricing-incremental pricing-transfer pricing-administered prices-dual pricing-odd number and critical pricing-multiple products-opportunity for multiple products-policies on adding new products and dropping old products multiple product pricing.

Nature of profits-theories of profits risk innovation and imperfection theories profit measurement –conceptual conflict between accountants and economists-profits for control business cycles –

innovations theory and political theory-firms measures to solve problems regarding pricing and investment decisions during business cycles.

UNIT-V: MACROECONOMICS FOR MANAGERS

National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

Economic Transition in India - A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs).

Suggested Readings

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata Mc Graw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshny and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P.L. Mehta, Tata Mc GrawHill

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI
COMPUTERIZED ACCOUNTING
(ALL STREAMS)**

**Paper: BCO604
PPW: 3T+2P Hrs**

**Max Marks: 35T+15P
Exam Duration: 2.5 Hrs**

Objectives: To acquire basic knowledge in the computerized accounting systems and its applications in the area of business.

UNIT-I: INTRODUCTION TO COMPUTERISED ACCOUNTING

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

UNIT-II: ACCOUNTS WITH INVENTORY

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS

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

UNIT-IV: COST AND MANAGEMENT ACCOUNTING

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

UNIT-V: TAX ACCOUNTING

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

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: Kalyani publications
6. Manuals of Respective Accounting packages
7. Tally ERP 9: J.S. Arora, Kalyani publications.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI**

**FOREIGN TRADE FINANCING PROCEDURES
{ Only for B.Com [Foreign Trade] }**

Paper: BCOI605

Max Marks: 50

PPW: 4T+2P Hrs

Exam Duration: 2.5 Hrs

Objective: To familiarize the students with the various methods and procedures of foreign trade financing, foreign exchange rate, costing and pricing for exports and the various institutions involved in export financing.

UNIT:Export Payment Terms- Modes of Export Payment:

Cash, Open account, Cash against Documents, Documents on Acceptance, Advance payment, Bills of Exchange and Letter of Credit (LOC) – Letter of Credit: Definition- Parties of letter of credit-Procedure for drawing various LOC and their operations- Types of Letter of credit- Discrepancies.

UNIT II:Pre-Shipment and Post-Shipment Finance:

Definition and features-Variation application of post shipment finance and their procedure- Import Finance- Modes and sources of import finance – Role of loc in import finance – Role of banks in export finance – Organization of banks-Import credit – Export credit .

Foreign exchange transactions: Spot and forward cover, nostro, vostro, loro accounts, forward rates, tel quel rates, option deals-Swap transaction facilities provided by commercial banks.

UNIT III: Role of ECGC:

Standard policies- Risk covered: Commercial Banks, Political Risks-Risk not covered – How to obtain a policy and file claim – Maximum liability and credit, Guarantees for covering export finance – Special Schemes- EXIM Bank- Objectives, organization's functions of EXIM bank-

Export Financing Programmes- Range of financing Programmes- Operations under programmes funded and non funded assistance.

UNIT IV:Export Costing:

Export Pricing and Market Imperatives – Pricing Objectives – Composition of Export Pricing – Price Quotations – Relevance of Export Assistance in export pricing – Marginal Costing and Export Pricing – Export Quotations.

UNIT V: International Capital Markets:

Definition and Types – Asian Currency Markets – Petro Dollar Market – Euro Currency Market – Importance of Capital Markets – India and Foreign Currency Markets – Components of Capital Markets.

Suggested Readings:

1. Finance of Foreign Trade and Foreign Exchange: G.S.LALL.
2. International Finance Theory and Practice: V.A.AVADHANI.
3. Foreign Trade Finance: JEEVANANDAM.
4. Guidelines for Exports: Publication by Commercial and Export Promotion Department.
- 5.

**B.COM DEGREE PROGRAM (CBCS)
SEMESTER-VI**

**FOREIGN TRADE DOCUMENTATION
{Only for B.Com [Foreign Trade] }**

Paper: BCOI606

Max Marks: 50

PPW: 4T+2P Hrs

Exam Duration: 2.5 Hrs

Objective: To familiarize the students with the basic documents required in all the clearances of foreign trade

UNIT-I: INTRODUCTION

Need and importance of documentation - Types of documents - Documentation required to obtain: Registration; Licenses; Clearance of import consignment; Warehousing; Clearance of Export Shipments; Negotiation of payment; claiming Export assistance. Obtaining import and Export licenses: Meaning, need and types of Licenses, Terms and Conditions, Fee, Application forms, other necessary documents and complete procedure to obtain import as well as Export licenses- Processing of Export order – Stages required for processing an export order

UNIT-II: PRE-SHIPMENT & QUALITY CONTROL

Introduction, need and importance of Pre-shipment Inspection, meaning and importance of quality, Objectives of export (Q.C. Inspection) Act 1963 ECI, EIA system of Inspection – Norms and procedure to be followed for each system.

UNIT-III: EXCISE & CUSTOMS CLEARANCE OF EXPORT CARGO

Need, Importance of Excise document. Documentation for clearance of Excise formalities. Need and Importance of Custom Documents, Procedure to obtain the documents – Documentation for clearance of custom formalities

UNIT-IV: CUSTOMS CLEARANCE OF IMPORT CARGO

Import Procedure - Preparation of bill of entry – Filling of Bill of Entry- Complete procedure for clearance of consignment – Warehousing formalities – Adjudication and appeal procedures –Problems encountered in clearances.

UNIT-V: NEGOTIATIONS WITH BANK & DUTY DRAW BACK

Preparation of Negotiable set of documents – Negotiations with bank – Obtain required certificates – Submission of required documents to licensing and other authorities. Procedure and number of documents involved for claiming duty drawback and Excise duty refund Procedure with number of documents required to obtain benefits from licensing authorities and other benefits i.e., LERNS, IPRS

Suggested Readings:

1. Handbook of Import and Export Procedures.
2. Export-What, Where and How: Parasram.
3. Export Marketing: B.S. Rathor & J.S. Rathor.

EXAMINATION & EVALUATION
(CONTINUOUS INTERNAL EVALUATION [CIE]) STRUCTURE
w.e.f. A.Y. 2015 -2016
FOR
B.COM. COURSES (ALL STREAMS)

Examination & Evaluation

- Continuous Internal Evaluation (CIE): 30% *Every Semester =15marks*
- End Semester Evaluation(ESE):70% *Every Semester=35marks*

I. Internal: Continuous Internal Evaluation (CIE)

- *Proposed Question Paper pattern*

Formal Written tests	Duration	Max. Marks	Number of Questions with Marks Allotted			Total
			Long Answer	Short Answer	Very Short Answer	
Test 1 & 2 [Centralized]	60 mints	20	1 (Internal Choice) -8Marks	2 out of three – 4 marks each	4 out of six – 1 mark each	20 marks
Test 3 [By the course teacher]	Mention the mode	10	Small Project/Assignment/ Survey Reports/Class Seminar/Group Discussion			

1. Sum total of the average of the first two internals and the third internal will be scaled down to 15marks. (i.e. $\{[20+20/2] + 10/2\} = 15\text{marks}$) in case of all papers and
2. The same will be scaled down to 10 marks in case of computer theory exam
3. In case of theory papers having lab practical the Test 2 will be evaluated as –
For theory paper lab practical internal exam – Every lab hour 1 mark for at least 10 lab hours =10 marks and for execution, record and viva 10 marks.
4. For computer lab practical internal exam – Every lab hour 1 mark for at least 10 lab hours =10 marks and for execution, record and viva 10 marks, which will be scaled down to 5 marks

ii. External: End Semester Evaluation (ESE)

For all Papers (Except Computer Practical Papers)

End Semester Evaluation	Duration	Max. Marks	Mention whether Unit wise Internal choice / overall choice		Total
			Number of questions with marks allotted		
			Long answer	Short answer	
ESE	2.5 hrs	35	5 questions – Unit wise internal choice (5 × 5marks)	5 questions – out of 8 (5 × 2 marks) 1 to 5 questions from each unit & 3 case studies from any unit	35 marks

For Computer Papers –

✓ **Theory**

End Semester Evaluation	Duration	Max. Marks	Mention whether Unit wise Internal choice / overall choice		Total
			Number of questions with marks allotted		
			Long answer	Short answer	
ESE	2 hrs	25	5 questions – Unit wise internal choice (5 × 4 marks)	5 questions – out of 8 (5 × 1 mark)	25 marks

✓ **Practical**

End Semester Evaluation	Duration	Max. Marks	Performance (execution)	Record & Viva	Total	The sum total will be scaled down to 10 marks
ESE	1 hrs	20	10 marks	10 marks	20 marks	

QUESTION PAPER STRUCTURE w.e.f. A.Y. 2015 -2016

FOR

B.COM. COURSES (ALL STREAMS)

B.COM I, II & III YEARS (Excluding Computer Papers)

Part – A

Answer any five questions*

5x2 = 10 marks

* (Theory in about 10 lines each):

- Q. 1 Unit- I
Q. 2 Unit- II
Q. 3 Unit- III
Q. 4 Unit- IV
Q. 5 Unit- V
Q. 6 From any Unit.
Q. 7 From any Unit.
Q. 8 From any Unit.

Part – B

Answer the following questions*

5 x 5 = 25 marks

*(Theory in about 3 pages each)

- Unit – I : Q. 7 or 8
Unit – II : Q. 9 or 10
Unit – III : Q. 11 or 12
Unit – IV : Q. 13 or 14
Unit – V : Q. 15 or 16

QUESTION PAPER STRUCTURE w.e.f. A.Y. 2015 -2016

FOR

B.COM. COURSES (ALL STREAMS)

B.COM I, II & III YEARS (Computer Papers)

Part – A

Answer any *five* questions*

5x1 = 5 marks

* (Theory in about 10 lines each):

Q. 1 Unit- I

Q. 2 Unit- II

Q. 3 Unit- III

Q. 4 Unit- IV

Q. 5 Unit- V

Q. 6 From any Unit.

Q. 7 From any Unit.

Q. 8 From any Unit.

Part – B

Answer the following questions*

5 x 4 = 20 marks

*(Theory in about 3 pages each)

Unit – I : Q. 7 or 8

Unit – II : Q. 9 or 10

Unit – III : Q. 11 or 12

Unit – IV : Q. 13 or 14

Unit – V : Q. 15 or 16

Question Bank of Business Organization

B.Com (All streams)

(Semester – I) w.e.f 2015-16

Unit I

1. Present the important features of business transactions in the form of a poster.
2. Prepare a Chart showing classification of industries
3. Prepare a chart of showing branches of trade
4. Prepare a chart of showing branches of commerce
5. Prepare a chart showing difference between trade, commerce and industry.
6. Prepare a table showing Hindrances in distribution of goods and Elements which overcome these hindrances
7. Exhibit important objectives of business through a chart.
8. Present important characteristics of a businessman to be successful.

Unit II

1. Prepare a chart showing the classification of business organizations
2. Present the important features of a sole proprietorship business through a poster
3. Present the important features of a partnership business through a poster
4. Show the classification of partners in a partnership firm through a chart.
5. Draft a partnership deed in which 3 partners take part with imaginary details not exceeding three pages

Unit III

1. Prepare a chart showing the stages in incorporation of a company
2. Prepare a chart showing any ten important differences between a public and private company
3. Prepare a chart showing kinds of companies
4. Obtain a copy of Memorandum of Association of a company and make a note of important contents from it.
5. Obtain a copy of Articles of Association of a company and make a note of important contents from it.
6. Obtain a copy of Prospectus issued by a company and make a note of important contents from it.
7. Present the features of a company in form of a chart
8. Prepare a poster showing classification of a company based on incorporation

Unit IV

1. Draw a table showing the differences between a public sector enterprises and private sector enterprises
2. Prepare a chart showing forms of public enterprises.

Unit V

1. Prepare a report on various activities taken up by various business units under CSR in and around their residence.
2. Draw a chart on levels of corporate social responsibility.

Question Bank of Business Economics
B.Com(All streams)
(Semester – I) w.e.f 2015-16

Unit-I

1. Prepare charts for the Micro Economics and Macro Economics.

2. Find out the Marginal utility, with the help of following information:

No. of Apples:	1	2	3	4	5	6
Total Utility:	10	18	23	25	25	22

3. Find the following information, find out total utility:

No. of Oranges	Total utility	Marginal utility
1		40
2		35
3		20
4		10
5		-0-
6		-10
7		-20

4. With the help of following information, draw Total utility curve:

No. of units	Total utility	Marginal utility
1	20	20
2	38	18
3	53	15
4	64	11
5	70	6
6	70	0
7	62	-8
8	46	-16

5. With the help of following information draw marginal utility curve.

No. of units	Total utility	Marginal utility
1	10	10
2	18	8
3	23	5
4	25	2
5	25	0
6	22	-3

6. Explain law of diminishing marginal utility with a graph.

Unit- II

1. Prepare market demand schedule with the help of following information:

Price of 'x' commodity	Quantity demand of 'x' commodity		
	By Different consumer Market		
	A	B	C
10	5	1	0
8	7	2	1
6	10	4	2
4	13	7	3
2	17	10	4

2. Draw demand curve with the help of following demand schedule:

Price	Qd
1	50
2	40
3	30
4	20
5	10

3. From the following information calculate Elasticity of demand:

Price of Apples	Quantity demanded
Rs. 20 (P ₁)	100 kgs (Q ₁)
Rs. 21 (P ₂)	96 kgs (Q ₂)

4. Draw a Demand curve for an inferior good.
 5. Draw a Demand curve when two goods are complimentary.

Unit-III

1. Draw supply curve with the help of following schedule

Price (Rs)	Quantity supplied (kgs)
20	100
30	120
40	135
50	145

2. Fixed out the consumer's Surplus
 Price Prepared to pay for colour TV = Rs 12,000/-
 Actual price paid = Rs. 10,000/-

3. Calculate the consumers surplus based on the Marginal Utility table given below where the cost of each commodity is Rs.10/-

No. of units	MU	Price (Rs)	Consumer's surplus
1	100	10	
2	80	10	
3	60	10	
4	40	10	
5	20	10	
6	10	10	

4. Explain market equilibrium with a graph.
 5. Draw indifference curve of a firm.

Unit-IV

1. Draw Isoquants curve with the help of imaginary figures.
2. List out economies & diseconomies of scale?
3. Explain law of returns to scale.

Unit – V:

1. Prepare charts for Short run cost curves.
2. Prepare charts for short-run and long-run total and average costs.
3. Draw an imaginary long run Average cost curve
4. Complete the following table

Out put	TFC	TVE	TC	AFC	AVC	AC	MC
1	20	10	30	20	—	30	—
2	20	18	38	38	9	38	8.0
3	20	24	44	--	8	44	6.0
4	20	30	50	5.0	--	50	6.0

5. List out the traditional and modern approach of cost.
6. Draw and show the break even analysis.

Question Bank of Principles of Management
B.Com (All streams)
(Semester- I) w.e.f 2015-16

Unit I

1. Exhibit the important functions of management in the form of a chart.
2. Present important features a manager should possess to be successful.
3. Prepare a table showing differences between Management & Administration.
4. Draw a table showing recent trends in Management.

Unit II

1. Highlight the principles of management of Henry Fayol through a diagram
2. Exhibit elements of Taylor's Scientific Management through a poster

Unit III

1. Prepare a Chart showing steps in planning.
2. Prepare a Chart showing types of plans.
3. Prepare an organization chart for a functional organization.
4. Prepare a diagram showing different levels of management.
5. Prepare a chart showing steps in organizing.
6. Prepare a Chart showing the staffing process.
7. Prepare organization chart of your college.

Unit IV

1. Draw a table differentiating leadership from management
2. Prepare a chart showing communication process.
3. Highlight the Principles of effective Directing through a diagram.
4. Draw a chart showing types of communication.
5. Highlight the principles of effective direction through a chart.
6. Show the barriers of communication through a poster.
7. Draw a table showing the difference between Centralization and Decentralization.

Unit V

1. Draw a table showing the difference between co-ordination and controlling.
2. Draw a chart showing steps in controlling process.
3. Prepare a chart showing elements of delegation.
4. Draw a chart showing types of delegation of authority
5. Draw a diagram containing the steps in delegation of authority
6. Prepare a feasibility report for starting of a canteen at your college

Question Bank of Information Technology
B.Com (All streams)
(Semester- I) w.e.f 2015-16

I.MS DOS:

1. Create a Directory - Market
Sub Directory – Vegetables and files tomato and potato – rename potato as Potatoes and delete the file potato
Sub Directory - Fruits and files mango and apple
2. Create Directory – College
Sub Directory – Course
Sub Directory - Commerce and files in it – B.Com, B.A, and B. Sc

II. MS WORD:

1. Using Mail Merge, write a letter inviting 5 friends to your Birthday Party.
2. Create a Macro Program with your own data and run it.
3. Create a document and give 5 Footnotes.
4. Create a Table containing student's marks and sort in ascending order and apply Auto Formatting.
5. Insert 4 Bookmarks in a file and use Go to Bookmark option.

III. MS EXCEL:

1. Apply Auto formatting for the following Table and find total and average of each students

Roll No	Name	QT	FIT	IOM
101	Radhika	50	90	80
102	Sarika	60	80	60
103	Geethika	50	70	75
104	Bhoomika	80	60	80
105	Karthika	84	57	84

2. The following are the marks obtained by the students of B.Com in three subjects:

Roll No	Name	QT	FIT	Accounts
1011	Pravalika	50	90	80
1012	Aryaman	40	80	60
1013	Akrosh	38	70	75
1014	Prajaktha	80	60	68
1015	Trisha	84	57	84

Using Conditional Formatting list out students who scored

- a) Less than 50 in QT b) More than 65 in FIT c) Between 60 and 80 in Accounts

3. The following are the marks obtained by the students in three different subjects. Draw a Bar and pie diagram:

Roll No	Name	QT	FIT	Accounts
1011	Pravalika	50	90	80
1012	Aryaman	40	80	60
1013	Akrosh	38	70	75
1014	Prajaktha	80	60	68
1015	Trisha	84	57	84

4. From the table given below reduce the total expenditure to Rs.16000 by reducing sales Department's expenditure by applying Goal seek.

Department	Expenditure Rs.
Production	4000
Sales	6000
Marketing	3000
Finance	5000
Total Expenditure	18000

5. Principal Amount : 2, 00,000

Rate of interest : 5%

Time period : 10 years

Amount to be paid?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8% b) Time period to 5 Years and 3 Years.

6. Employee Name Department Salary Rs.

A Sales 3000

B Accounts 4000

C Marketing 5000

D Sales 6000

E Accounts 4000

F Marketing 8000

Obtain Department-wise Subtotals and prepare pivot table.

IV. MS POWERPOINT:

1. Create 6 Slides using different slide layouts - describing about your College and perform the following:

- Give Header and Footer
- Give Background Color
- Insert Picture from Clip Art
- Insert Slide Numbers

2. Create 5 Slides on “Polio Immunization” and execute the following by using Action Buttons for all the slides to link them:
 - a) Link first slide with the third.
 - b) Create “No Smoking” and hyperlink with “Polio Immunization”.
3. Create 4 Slides on “Traffic Rules” and apply different Custom Animation Schemes and show only 3 slides (without using Delete option)
4. Create 2 Slides on “Traffic Rules” and on “Avoid Cell Phone Driving” duplicate the first slide four times and delete one of the Duplicated slide.
5. Create 5 slides on “Students are future citizens of our country” using different Formatting options and show them in Slide Sorter View & apply slide transition.

V. MS ACCESS:

1. Create ‘employee’ database and table ‘emp’

Empno	Ename	Job	DOJ	Basic	Deptno	Sex	Due_Prom
101	Ajay	Clerk	17-12-01	6000	20	Male	<input type="checkbox"/>
102	Arvind	Salesmen	20-2-02	5000	30	Male	<input type="checkbox"/>
103	Rahul	Salesmen	22-3-01	5500	20	Male	<input type="checkbox"/>
104	Rehman	Manager	1-4-01	12000	40	Male	<input type="checkbox"/>
105	Sahil	Manager	20-9-02	11500	10	Male	<input type="checkbox"/>

2. Create a database ‘Student’. Also create table ‘stdtable’ and execute the following queries

SRollno	Sname	Class	State	DOB	Marks	Grade
101	Raj	B.Com I	AP	21/09/82	80	A
105	Ram	B.ComII	MP	31/08/81	70	B
104	Rakesh	B.com III	UP	30/06/80	90	A
103	Ramesh	B.Com II	AP	25/07/82	38	C
105	Rajesh	B.Com I	MP	02/02/83	45	C

- a) Sort the data by Srollno
- b) Display Srollno, Sname, State and Marks where marks > 80
- c) Display Srollno, Sname, State and Marks where Grade= A

3. Create ‘employee’ database and table ‘emp’. Create a Report.

Empno	Ename	Job	DOJ	Basic	Deptno	Sex	Due_Prom
101	Ajay	Clerk	17-12-01	6000	20	Male	<input type="checkbox"/>
102	Arvind	Salesmen	20-2-02	5000	30	Male	<input type="checkbox"/>
103	Rahul	Salesmen	22-3-01	5500	20	Male	<input type="checkbox"/>
104	Rehman	Manager	1-4-01	12000	40	Male	<input type="checkbox"/>
105	Sahil	Manager	20-9-02	11500	10	Male	<input type="checkbox"/>

4. Create Business table by using Design Wizard with your own data (at least 6 fields and 10 Records).

VI. INTERNET

1. Using Search Engine download information on Benefits of Yoga.
2. Select two electronics items by e-shopping.
3. Book Online Tickets to Chennai.
4. Open an email account in your name as Rohit in Gmail/yahoo mail/hotmail & Write a congratulating letter to your friend on his promotion using emotions.
5. Download research articles on "Information technology Applications" and save as doc. Files.

QUESTION BANK
INCOME TAX - I
B.COM (ALL STREAMS) (SEMESTER-III)

1. Prepare an exhibit of the regulatory framework of Income Tax Act, in India in the form of a chart.
2. Prepare a chart showing various types of Income and their tax rates.

3. From the following particulars fill form 49A: Name: Ranjit, Father's name: Balakrishnan, Residential address : Flat no-120, Ram residency, Barkathpura, Hyderabad
Office address: Little Flower Degree College, Uppal, Hyderabad, AP, Date of birth: 3-5-1982, Address for communication: Residential address : Cell no. 9877654335, Tel no. 27708232, Email id: ranjit@yahoo.com. Proof of address: Driving license, Date of application: 12-8-2009, Assessing officer code details: Area code: AFR, A.O type O, Range code 50, AO code 02, Name to be printed on PAN card: Ranjith Sahini.
4. Shri Varun wants to apply for P.A.N. Fill in the particulars in the Form - 49 A.
PERSONAL PROFILE: Name : Rohit, Father's Name : Satish N, Qualification: 10+Date of birth: 5-12-1989, Address for communication: 128, SRI KRUPA RESIDENCY, Deshmukh colony, Secunderabad, AP. Cell no: 9923781222, Email id: varun@yahoo.com Proof of identity: Bank pass book, Proof of residency: Gas bill, Name on PAN Card: Varun.
5. From the following particulars submitted to you by your client, help her in applying for P.A.N: NAME: Rajalakshmi Dixit (before marriage), Ragini Chandrashekar (after marriage), Father's name: Harish Dixit, Husband's Name: Vikas Chandrashekar, Residential address:---Office address-----, Date of birth: 3-4-1977, Address for communication: Office address----- Cell no----, Tel no-----, Email id-----, Proof of address; bank's pass book ----, Proof of identity: office ID card -----, Date of application: 12-8 2009, Assessing officer code details: Area code- APR, AO type- O, Range code - 5.
6. Mr Ram Prasad, S/o Surya Prasad, Date of birth: 2-12-1988, is resident of 67, Sainikpuri, Secunderabad, Tel no. 27722342 and mobile is 9898767654. email id: rams@yahoo.com, is working as a legal advisor to Maya Chit fund Pvt. Ltd, Ramakrishnapuram, Secunderabad. Office Tel no. 27110087. He wants to apply for PAN of Income Tax Dept. Hyd. Name to be printed on PAN card: Ram Prasad, Proof of address: Ration card, Proof of identity: Driving license.
7. In the following particulars in form no. 49 A:Name: Sultana begum,Father's name: Abid hussain, Qualifications: M.Com, M.Phil., Date of birth: 14-5-1979, Occupation: Asst Professor, Residential address: 27_23/4, Laxmi Talkies Road, Hanamkonda, College address:Sangamitra Degree College, Warangal, Email id: yesbegum_teach@yahoo.com, Cell no: 9192939495, Tel no: 323334, Proof of identity: Voter Id card, Proof of residence:Ration card, Name on PAN card: Sultana Begum.
8. Moon Tech Company Limited is registered as a limited company under the Companies Act .1956. Its incorporation certificate no MKL-8976-09, dated 6th June,

2008, commenced business in the previous year relevant to the current assessment year. The object clause of Memorandum of Association states Real estate development, cable, and mobile business. According to the situation clause, the registered office is as follows: 10, S.P. Road, Secunderabad 5000001, Tel no: 040-27342167, Fax no: 91-11-275465. Corporate office: f-4, Jainagar, block-V, Bangaluru, Chairman: Mr Rohit Williams, M.D: Basheer Khan (authorized person), Authorised Capital: 80 crores, MD is authorized to represent the company in all matters including income tax returns. Address of MD: Basheer Khan, 44, Basavan Gudi, Bangluru. Name on PAN card: Moontech Company Limited. 2, AO No. – 05, Name to be printed on PAN: Ragini Chandrashekar.

9. Prepare a chart showing the Residential Status of an Individual.
10. From the following particulars, prepare Form - 16 of IT rules relating to financial year 2009-10: T.D.S certificate no: RS/308/2009-10, The form to be prepared : Original, TAN of Deductor: HYDH0713C, Name of the employer : Hindusthan Cables Ltd , Name of the employee : Sri Ramesh Mohan,* PAN of the employee: BBNPM2699L, * Details of salary (per annum in Rs): Basic pay 200000, DA: 75000, HRA: .32000 (Exemption limit 21000), Perquisite value : Life insurance premium paid by employer - Rs. 15000, SAVINGS U/s 80 C: Contribution to RPF - Rs. 40000, N.S.C VIII Issue - Rs.30000.
11. From the following prepare Form - 16: T.D.S Certificate No: RS/322/2008-09, The form to be prepared: Original, TAN of Deductor: NAG0722D, Name of the employer: SRI SOFTWARE LTD, Name of the employee: Sri Varun Gopal, PAN of the employee: BBYPG4612D, Officer of the company: K. Sharma S/o Teja, MD of the company, Address of the company: H. No. 567, Surya apartments, Nagpur , Maharashtra, Salary details: Basic pay - Rs. 625000, Perquisites - Rs. 125000, Exempted allowances – Rs. 40000, Professional tax paid – Rs. 4800, Income from house property: Loss from self occupied house - Rs. 100000, Deductions U/s 80c: Rs. 80000, TDS: Rs. 12000.
12. From the following particulars, prepare form 16 as per IT rules 1962: Name: N.Satish, Father's Name: N.R.Rao, Designation: Librarian, Residential address: Street No. 1, Tarnaka, Secunderabad, Pan: BBFPN2285C, Office address: EFL U Hyd. TAN: SECG0103D, Salary particulars : Basic pay and other allowances: Rs.12 lakhs. Exempted allowance under section 10: nil, Professional tax: Rs.2,400, Deductions u/s 80: 80C Rs.1,00,000 80G Rs.30,000 80E Rs.35,000 Loss from self occupied house: Rs. 50,000, TDS: Rs. 65,000.

13. From the following, prepare Form 16:T.D.S certificate No: M2/801/09, Name of the employer: Hi-tech India Ltd., Authorized person of the company: Mr. Vaibhav, S/o Mr Sourav, MD of the company, Address of the company office: 123, Street no. 1, Anisha Apts, Nagpur, Maharashtra, Salary details: Basic pay Rs.620140, Value of perquisites Rs.180000. Exempted allowances U/s 10 Rs.36000 Profession tax paid Rs.4800 Income from house property Rs.25000, Deductions U/s 80 C Rs.100000, TDS Rs.61800.
14. From the following, prepare Form 16:Name: Ravi, Father's name: Radhakrishnan, Residential address: 23-90-12/B, Near main market, Dilshuknagar, Hyderabad. PAN AAEPR2337A Employer's address: Rashi homio products Ltd, 66-78, Mahindra hills, Secunderabad. Salary (Gross) Rs.1285000. Exempted allowances nil. Profession tax Rs.2400, Deductions U/s 80: 80C Rs.100000. 80 E Rs.21000. TDS Rs.262720.
15. From the following particulars, prepare form no. 16 of income tax rules, relating to financial year 2008-09, T.D.S certificate no: Rs/209/2008-09. The form to be prepared: Original. Name of the employer: Rishi Degree College, Name of the employee: Rani Mallu, PAN of the employee : AAKPM2344N, Details of salary (p.a) Rs.3,95,500, Savings U/s 80 C: RPF Rs.42000, LIP Rs.15300, NSC VIII issue Rs.38000, Post office savings certificate Rs.22000, Medical insurance premium U/s 80 D Rs.9000, Deductions under U/s 80 G Rs. 4000, TDS Rs.13700. Rani Mallu is working as a lecturer in Rishi Degree College.
16. Mr Arjun is working in ACS Company Ltd situated at 67, Balanagar, Hyd.From the following particulars of Mr.Arjun, prepare form 12BA of IT rules (statement showing the details of perquisites).

Sno	Perquisite	value as per IT Rules (Rs.)	recovered from the employee (Rs.)
1	Rent free accommodation	108000	60000
2	Credit card expenses	32000	15000
3	Club expenses	12000	Nil
4	Use of motor	65000	12000

17. From the following particulars of Mr.Anand, prepare form - 12BA of IT rules: **Statement showing the details of perquisites**

Sno	Perquisites	value of perq as per IT rules (Rs.)	recovered from employee (Rs.)
1	Transfer of assets	60000	15000
2	Servants	21000	nil
3	Use of motor car	44000	12000
4	Electricity bill paid	12000	nil

Mr. Anand is working as sales manager in Adarsh Company Ltd., Basheerbagh Hyderabad. His income from salary is Rs. 580000 PAN-AASP3456SPAN of the company - AABCA3345S.

18. From the following, prepare 12BA, dated, 23.4.2010: Company profile: Akash Cements Ltd, 40-09, Dhomalguda, Secunderabad. TAN - NALAOO328C, Ramcharan S/o Bharath is chief accounts officer of the company, who is competent to sign the form. Employee's name ----- Designation ----- Salary per annum Rs.325000 Perquisites provided as follows: RFA - Rs.43000 (Rs.30000 Recovered), Sweeper service Rs.230000 (Rs.9000 recovered), Electricity bill paid Rs.4000 (recovery nil), PAN - ACBPPB8976S.

QUESTION BANK

BANKING THEORY AND PRACTICE

B.COM (ALL STREAMS) (SEMESTER-III)

1. Describe the structure of Commercial Banking in India with the help of a chart.
2. Describe the Functions of commercial banks with the help of a chart.
3. Show the types of loans granted by the Commercial Banks in the form of a chart.
4. Organizational set-up of the Reserve Bank of India in the form of a chart.
5. Explain the structure of a cooperative credit Institution in the form of a chart.
6. Draw the specimen Bank Passbook and fill in the columns.
7. Draw Home Loan application a form by giving the particulars.
8. Bank account opening form – Fill a specimen.
9. Money pay-in-slip – Fill a specimen.
10. Withdrawal form – fill up a specimen with particulars.
11. Draw a specimen of a Promissory note with details.
12. Draw a specimen of bill of exchange with particulars.
13. Specimen of a bearer cheque and fill it.
14. Specimen of General crossing cheque and fill it.
15. Specimen of special crossing cheque and fill it.
16. Overdraft application form and fill it.
17. Term loan application form – Fill it with necessary details.
18. Specimen form for pledge – Fill it with details.
19. Specimen form for hypothecation – Fill it with particulars.
20. Specimen form for mortgage – Fill it with details.
21. Draw a Debit card specimen and fill it.
22. Draw an ATM card specimen and fill it.
23. Draw a Credit card specimen and fill it.

**QUESTION BANK
INCOME TAX-II
B.COM (ALL STREAMS) (SEMESTER-IV)**

1. Prepare a table showing difference between Long term and Short Term Capital Gains.
2. Prepare a table showing provisions for Set off and Carry forward of losses.

3. Prepare a table showing the Deductions from GTI u/s 80.
4. Prepare a chart showing the various income tax return forms indicating the type of assesses to whom they are applicable.
5. From the following particulars prepare ITR: Name: Ram Sharma, Office: Tejaswi Hospital, Designation: Chief Administrative Officer, Date of birth: 6.10.1960, Residential address: 36 Defence Colony, Hyderabad 500 506, TAN: HYDSS0318F, He has to submit IT return – original, His residential status is “Resident”, PAN: ADEPS5613S, Telephone no: 2768900. His income from salary before deductions under section 16 is Rs. 4,80,150, Professional tax paid: Rs. 2,400, Interest on bank deposits: Rs.19,500. He claims the following deductions u/s 80 and has documentary evidence. RPF: Rs. 40,000, LIP: Rs. 15,000, Donation to PM relief fund: (100%) Rs, 4000 Donation to Trust (50%): Rs. 6,000, During the previous year 2009-2010, he bought a flat in Kanpur for Rs. 37,00,000. TDS: 1) Tax deducted by SBI main branch, Hyderabad: Rs. 1,950, 2) Tax deducted by employer: Rs. 41,400. 3) He has bank account in SBI, account number is SB 6789678910. Prepare ITR - 1 to be filed on 4.6.2010, Code 004796010, Return filed under section – Code- 11.
6. From the following particulars are submitted to you, prepare ITR – 1 and write your comments. Name of the Employee: Sri vavilala Banu Prasad, Fathers name: Sri. V. Laxmikant, Date of birth: 19-8-1980, PAN: APCPV3679U, Cell no: 9865686312, Residential Address: 9-9-7/1, Shivaji Palem, Vishakapatnam- 530017, Name of the employer: Kaveri Constructions Limited, Office address: 84-17-11, Opp: RTC Complex, Ashok Nagar, Vishakapatnam – 530016, Tel no: 2362178. Income particulars: Income from Salary: Rs.5,16,200, Interest on Bank deposits Rs.8,400. Deductions: 80 C → 64,000, 80D → 5,100, 80G as per Income Tax Rules Rs. 900, During the previous year, he paid advance tax Rs. 10,000 and the company has made TDS Rs. 34,000. He paid the balance tax at the time of filing return of income.
7. From the following prepare ITR 2: Name: Narsing Rao, Fathers name: Sanjeev Rao, Residential address: Telephone no.: -----, PAN: AABPR1121F, TAN: TANB19240, Email id: Residential Status: Resident. He is submitting the Return voluntarily before due date for assessment Year 2010-2011 on 12.6.2010. Income from salary Rs. 3,10,000, Less Professional tax, Rs.7,200, Taxable allowance: Rs.,29,000 Taxable
8. perquisites: Rs.68,200 Total salary: Rs.6,00,000, Income from house property: Rs.55,790 Income from other sources: Rs.15,000, Income from capital gain: Rs.5,41,285. Less deductions under section 80: 80 C Rs.85,000, 80D Rs.12,000, 80E Rs.15,000, 80G Rs.1,000 (Total: Rs.1,13,000) Total income: Rs.10,99,075, Less long term capital gain Rs.5,41,285. Income taxable at normal rate Rs. 5,57,790. He has paid advance tax as

follows: Rs.54,000 on 13.12.2009, Rs.54,258 on 10.2.2010, TDS deducted Rs.24,080. Self assessment tax paid on 12.5.2010. Rs. 32. All payments are remitted in same bank.

9. From the following, file ITR-2 of Mr Ramesh Kumar: Income from salary Rs.600000, Income from house property Rs.55790, Long term capital gain Rs.541285, Bank interest received Rs.15000. Deductions: 80C Rs.85000. 80D Rs.12000. 80E Rs.15000, 80G Rs.1000, Tax as calculated Rs.180595, Surcharge @ 10 % Rs.18059.50, Education cess @ 3% Rs.5959.63, Tax liability Rs.204610 (rounded off), TDS Rs.96320, Advance tax paid Rs.108258, Self assessment tax Rs.32, Tax due nil, Residential address -----
-- (fill up). Office address ----- (fill up).
10. From the following file ITR-2 of Mr Hyder Ali: He is working as a lecturer in Sai Ramana Degree College, situated at Chilkalaguda, Secunderabad. Income particulars: Income from salary Rs.778200. Income from house property - nil. Short term capital gain Rs.23000. Gross total income Rs.726200.
11. From the following calculation of tax liability, prepare Challan No ITNS 280 with acknowledge receipt, under self assessment for the A.Y. 2010-11: Details of payment: Income tax Rs.130900, Surcharge Rs.12009, Education cess Rs.2441, Secondary and higher education cess Rs.1165, Tax amount due to be paid through crossed cheque number 006578, dated 12-05-2010, Allahabad Bank, RP Road, Secunderabad. Residential address: 124, Ram Towers, Kushaiguda, Secunderabad. Tel no. 040-27786542, Cell no. 9247889988, Name of the assessee: Saketh Kumar, PAN ABCPK2345A, Residential status: Ordinary resident.
12. From the following particulars, prepare challan to pay the tax amount due to IT Department: AY: 2010-11, Name of the assessee: Sairam Kumar, PAN: ADEPK7890R, Address: -----, Tel no: ----, Cell no: ---, Tax computation: Total income Rs.14,67,500. The tax is paid on 16-3-2009 in cash.
13. From the following particulars, prepare Information u/s 143(1) of income tax act 1961 for the assessment year 2010-11, dated Dec. 2010. Name of the assessee: Mr Alladin Hussain, PAN: ADA PA3639I, Address: AO code: 987 Hyd. Acknowledgement No: 345/C2009, Due date of submission of return: 31-7-2010, Date of filing of return: 25-7-2010, Agricultural income = Rs.40000, Non agricultural income Rs. 225000 TAX
14. details: Income tax (after deducting tax rebate on agricultural income) Rs.7500, Surcharge nil, Education cess @ 2 % Rs.150, Secondary and higher education cess @ 1 % Rs.75 (Total: Rs.225), Total Tax Payable: Rs.7725, Less prepaid taxes Advance taxes Rs.6000. Self assessment tax Rs.1730, Total Rs.7730, Tax due nil.
15. For the previous year 2009-2010, the following particulars are submitted to your return of income by an assessee. As an Income Tax Assessing Officer prepare intimation order u/s

143(1) dated 20.9.2010: Name of the assessee: Uma Rani, Income from Agriculture Rs.1,00,000. Income from Non Agriculture Rs.12,00,000. Income Tax Rs.2,82,000 (after deducting tax rebate on agriculture income), Surcharge Rs.28,200. Education cess Rs.6,204, Higher education Cess Rs.3102, Advance tax paid Rs.3,20,000, PAN: ABCPR4678L, A.O. Code: 73, Acknowledgement No. 3861/D/2009. Due date to return: 31.7.2010, Date of submission of return: 18.7.2010, Address for Communication: -----.

16. From the following particulars, prepare intimation u/s 143(1) of Income Tax of 1961 for the assessment year 2009-2010, dated 14.12.2009: Name of the assessee: Mr. Ranjit Singh, PAN: ACPPS3892G, Address:-----, AO Code: 938 HYD. Acknowledgement No. 265/C/2009. Due date of submission of return: 31.7.2010. Date of filing of return: 27.7.2010. Agriculture Income Rs.40,000. Non Agriculture Income Rs.2,25,000. Income Tax after deducting rebate on agricultural income: Rs.7,500. Surcharge: nil, Total Rs.7500. Education cess + Higher education cess @ 3% Rs.225, Total Tax Rs.7025, Prepaid Tax Rs.5,000, Self Assessment Tax Rs.2730, Tax Due nil.
17. Specify various Income tax Authorities through a table.

QUESTION BANK

B.COM (ALL STREAMS) (SEMESTER-IV)

Entrepreneurship Development and Business Ethics

1. Prepare a chart showing the differences between entrepreneur and professional manager.
2. Prepare a case study on a successful Indian Women Entrepreneur.
3. Prepare a chart showing the classifications of Entrepreneur.
4. Draw a poster on the functions of Entrepreneur.
5. Explain the characteristics of Entrepreneur in a diagrammatic representation.
6. Write a note on the Entrepreneurial competencies of Steve Jobs and Ratan Tata.
7. List out the strengths and weakness of entrepreneurs in developing economy in the form of poster.
8. Draft few pages note on various government schemes offered to women entrepreneurs in India.
9. Identify the top 50 global entrepreneurs and prepare a brief report of them.
10. Make an imaginary Entrepreneur Development Programme including the course contents to motivate trainees to become entrepreneurs after completion of the course.
11. Prepare a diagrammatic representation of Entrepreneurial Development Cycle.
12. Write a note on state level Financial Institutions in India.
13. Draw a diagram on consulting model for Business and Organizational Transformation.
14. List out the Technical consultancy organizations in India.
15. Prepare a chart showing steps of Entrepreneur Development Programme evaluation.
16. Draw a table showing differences between over capitalization and under capitalization.
17. Draw a diagram showing the project classification.
18. Draw a diagram depicting project life cycle.
19. Prepare a project report of a small scale business with imaginary details.

20. Prepare a feasibility study report for starting a canteen at your campus.
21. Prepare a poster of steps in project formulation.
22. Present the sources of long term finances for business organization through a chart.
23. Present the sources of Short term finances for business organization through a chart.
24. Prepare a checklist for considering basic industrial location for an entrepreneur.
25. Show a diagrammatic representation on the process of setting up of a small scale industry.
26. Identify the remedial measures to revive a sick unit in the form of a poster.
27. Analyse a case study of unsuccessful enterprise and suggest the reasons for the failure.
28. Prepare a chart displaying ethics in management.
29. Write a two page note on ethical issues in IT sector.
30. Draft a case study of an enterprise depicting business standards and moral values.

QUESTION BANK
B.COM (ALL STREAMS) (SEMESTER-IV)
Financial Institutions & Markets

1. Explain the structure of Indian Financial system in the form of a chart.
2. The various financial institutions – show a chart.
3. Show the classification of the Indian Financial markets in the form of a chart.

4. Explain the functions of participants in the financial market
5. Show the chart showing all India development banks.
6. Show a chart explaining the functions of All India Development Banks.
7. Show a chart explaining the functions of SIDBI
8. Show a chart showing the various State level development banks
9. Show a chart explaining the functions of State Development Banks.
10. Show a chart explaining the functions of SFCs
11. Show a chart showing advantages of money market operations
12. Show a chart showing the drawback of money markets.
13. What is call money market?
14. Show the various commercial bills used in money market.
15. Show the various money market instruments used in money market.
16. Show a chart showing the different types of treasury bills
17. Explain the recent developments in the Indian money market.
18. Explain the chart showing the structure of Indian Capital market.
19. State the various financial instruments used in capital markets.
20. Who are intermediaries?
21. Explain the various types of speculators in stock exchanges.
22. Show a chart showing the functions of Stock exchanges
23. Show the procedure for listing of securities
24. State the powers of SEBI
25. Explain the primary and secondary markets

Commerce Lab Practicals - Question Bank
B.Com (All Streams) CBCS Semester -V
AUDITING

Time: 60 Minutes

Record: 05
Attendance: 05
Skill Test: 10
Total Marks: 20 Marks

1. Draw a chart showing the **objectives** of auditing.
2. Chart showing **classification** of Audit
3. Write a note of one page on **Comptroller and Auditor General (CAG)** of India.
4. Design a chart showing the **steps in pursuing Chartered Accountancy Course** and acquiring membership in ICAI.
5. Obtain a **letter of appointment** of an auditor and redraft with imaginary details.
6. Draft a **letter of reappointment** of an existing auditor for forthcoming year..
7. Design an **audit program for a manufacturing organization**.
8. Design an **audit program for a trader** in consumer goods.
9. Explain about **audit note book** with three model notes in it.
10. Why **audit markings** are used? List out any five marks used in audit.
11. Design **internal check scheme in the area of Purchases** with suitable diagram.
12. Design **internal check scheme in the area of Sales** with suitable diagram.
13. Design internal check scheme in the area of **Cash Receipts** with suitable diagram.
14. Design internal check scheme in the area of **Cash & Bank Payments** with suitable diagrams.
15. Design internal check scheme in the area of **Payroll Preparation** with suitable diagram.
16. Present the procedure of vouching of **Cash Purchases & Cash Sales** with the help of diagrams.
17. Present the procedure of vouching of **Receipts from debtors** with the help of a diagram.
18. Present the procedure of vouching of **payments to creditors** with the help of a diagram.
19. Show the method of **verification of assets** in the form of a chart.
20. Show the method of **verification of liabilities** in the form of a chart.
21. Write a **model Cash Book** with imaginary transactions and prepare vouchers concerned.
22. Obtain an **audit report** of a company from published sources / Annual Reports.
23. Write what a **fair report** is and prepare such report for an imaginary organization.
24. Explain, what a **qualified report** is and draft a qualified report with any three remarks.
25. Obtain an **annual report** of a company and draft a similar report with imaginary details.

Commerce Lab Practicals - Question Bank
B.Com (All Streams) CBCS Semester - V
Business Law

Time: 60 Minutes

Record: 05
Attendance: 05
Skill Test: 10
Total Marks: 20 Marks

1. Case laws relating to business contracts
2. Draw a chart showing classification of contracts with examples
3. Draft a rental agreement and identify important parts such as parties, terms and description
4. Draft a general offer, imagining subject matter, terms and parties involved

5. Draft a specific offer imagining g subject matter, terms and parties involved.
6. Draft simple contract for supply of goods, renting a godown etc showing the essential elements.
7. Draw a diagram showing flaw in consent .Illustrate any one with suitable examples
8. Represent modes of revocation of contract in a diagram and write a small note on each mode.
8. Show in a chart form about persons incompetent to enter into contract
10. Draw a chart showing classification of goods with examples
11. Draw a chart showing rights of unpaid seller and illustrate any one right very briefly
12. Prepare a list of essential elements in a sale
13. Prepare a list showing various conditions and warranties in a sale.
14. Draft a sale agreement imagining subject matter, parties, conditions and terms
15. Prepare a list of exceptions to the rule that no one can give that which one has not(non-owners)
16. Prepare a list of the necessary documents to be submitted when a complaint is to be lodged in a Consumer Forum
17. Draw a chart showing the hierarchy of consumer redressal agencies in India and explain one agency with references to jurisdiction powers and constitution
18. Enlist the addresses of consumer forum in your area along with names of members, website address and also about state and national forums.
19. Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
20. Give examples of trademarks, patents, copyrights, trade names, geographical indicators etc. and show in the record
21. List out all the necessary documents for obtaining trademarks, copyrights
22. Draw a chart which shows various Cyber Crimes along with penalties
23. Draft digital signature certificate
24. Briefly explain the procedure to file a complaint under RTI Act 2005
25. Discuss the trade practices of FMCG companies and assess its validity under the Competition Act,2003.

Commerce Lab Practicals - Question Bank
B.Com (All Streams) CBCS Semester -V
International Business

Time: 60 Minutes

Record: 05
Attendance: 05
Skill Test: 10
Total Marks: 20 Marks

1. Show the chart showing the factors motivating for Internal Business.
2. Show the chart showing International Business approaches
3. Explain the theories of International Business.
4. Show the chart showing factors of Internal Environment.
5. Draw the table showing stages of Internalisation.
6. Draw the chart showing the components of Globalisation.
7. Explain Globalisation in India.
8. Draw a chart showing different methods of international trade ?
9. Explain the organisation structure of IMT through a chart.
10. Show the features of WTO in the form of a chart.
11. Draw the organisation structure of WTO and explain the India's role in WTO.

12. Show the distinction between IC, MNC, GC and TNC with the help of a chart.
13. Show the advantages & Disadvantages of MNC's in the form of a chart.
14. Show the chart showing Product organizational structure of MNC's.
15. Show the chart showing Geographical structure of MNC's.
16. Draw a chart showing Matrix organisation structure of MNC's.
17. Draw a table showing relationship between Headquarter and Subsidiaries.
18. Explain the role of MNC's in India.
19. Explain any four measures to overcome the problems of international trade.
20. List the names of institutions related to international trade.
21. Draw a chart showing the functions of IMF.
22. Draw a chart showing functions of world bank
23. Draw a chart showing the objectives of UNCTAD
24. Draw a chart showing the functions of Asian Infrastructure Investment Bank (AIIB)
25. Draw a chart showing the functions of National Development Bank.

Commerce Lab Practicals - Question Bank
B.Com (All Streams) CBCS Semester - VI
International Finance

Time: 60 Minutes

Record: 05

Attendance: 05

Skill Test: 10

Total Marks: 20 Marks

1. Difference between International Financial Management and Domestic Financial Management.
2. Show the factors influencing growth of International Finance in the form of a chart.
3. Show the components of B.O.P in the form of a chart.
4. Draw a B.O.P statement with imaginary items.
5. What is SDR and how can it help in correction on BOP explain with the help of a diagram.
6. Draw a chart showing the feature of Foreign Exchange Market.
7. Draw a chart showing the factors that determine rate of exchange?
8. Write a note on the origin and reasons for growth of euro – currency market?
9. Differentiate between Normal, Real and Effective Exchange rates.
10. Draw a table showing differences between Spot market and Forward market.
11. Draw a specimen of Forward Contract.
12. Draw a Diagram showing currency Swap.
13. If the equivalent amount of two currencies or the respective gold contents per unit i.e. parties of two currencies are given, the rate of exchange between the two currencies may be found by the simple method of the Rule of Three.
14. If a bank in India quotes its rates for US dollars as under

	Selling Rate (in dollars)		Buying Rate(in dollars)	
	TT	BC	TT	BC
Rs. 100=	12.65	12.62	12.75	12.80

What amount in rupees would the bank recover from its customer to meet \$25000 to New York by airmail transfer?

15. If a bank in India opens a documentary letter of credit in favor of an exporter in London in pounds selling equivalent to Rs. 50000, what would the amount in sterling be for the proposed L/C. if the bank's rate for selling are:

	Selling Rate (in Pounds)		Buying Rate (in Pounds)	
	TT	BC	TT	BC
Rs. 100=	6.5475	6.5275	6.6055	6.6520

16. Draw a chart showing classification of Foreign Exchange Exposure.
17. What is Hedging? Draw a chart showing the various methods of hedging
18. Draw a chart showing International Financial Instruments.
19. Draw a chart showing Features of International Financial Instruments.
20. What is Letter of Credit?
21. Draw a specimen of Irrevocable Letter of Credit.
22. Show the types of Bill of Lading in the form of chart.
23. Show the types of Marine Insurance Policies in the form of a chart.
24. Show a chart explaining the details of GDR issue procedure
25. Calculate geographical arbitrage. Given - CAD / INR 32.7850 – 00 ; 100 INR CAD 3.0425 – 50

Commerce Lab Practicals - Question Bank

B.Com (All Streams) CBCS Semester - VI

Company Law

Time: 60 Minutes

Record: 05

Attendance: 05

Skill Test: 10

Total Marks: 20 Marks

1. Chart showing different types of companies
2. Drafting of Memorandum of Association and drafting Articles of Association
3. Draft a model of agenda
4. Draft a model of proxy
5. Collect blank share application form and fill it
6. Drafting notice of Company Meetings-Annual-Special and Extra ordinary board
7. Circulate and show the Directors reports
8. Draw a chart showing modes of Appointment of directors. Explain any one type
9. List out various types of resolution and describe the situations in which each one is necessary
10. Draw a chart showing different types of winding of a company
11. Circulate and show the Auditor's report
12. Draft model of Quorum
13. Circulate and show the prospectus to Class
14. List out various kinds of meetings held by a company
15. Draft a notice to the shareholders inviting them to the annual general meeting of the company specifying the business to be transacted in the meeting
16. State the differences between an injunction order and a stay order
17. Present the procedure for registration of a trademark owned by you
18. Draft a detailed agenda of an annual general meeting of a public company
19. Draft a statutory report of an imaginary company
20. Present the facts of case of Ashbury Railway Carriage and Iron.co V/S Riche
21. Draft any two resolutions passed in a company meeting and record them in the minutes book

22. Chart showing Company's Organizational Structures
23. Draft a model of share certificate
24. Enumerate the social responsible activities of corporate
25. Procedure involved in online registration of a company

Commerce Lab Practicals - Question Bank
B.Com (All Streams) CBCS Semester - VI
Managerial Economics

Time: 60 Minutes

Record: 05
Attendance: 05
Skill Test: 10
Total Marks: 20 Marks

1. Prepare chart for the positive and normative economics.
2. Prepare a chart for role of managerial economist in business.
3. Explain principle of incremental cost with example.
4. Explain principle of opportunity cost with example.
5. Explain discounting principle with example.
6. Prepare chart for economist's approaches.
7. Explain theory of firm with a graph.
8. Explain Baumols sales revenue maximization theory with a graph.
9. Prepare chart for corporate power structure.
10. Explain Simon's satisfying behavior theory.
11. Prepare chart for distinguishing between perfect competition and monopoly competition.
12. Prepare chart for distinguishing between monopoly, monopolistic and oligopoly.
13. Draw an imaginary kinked demand curve.
14. Prepare chart for different types of monopoly.
15. Explain product discrimination with a graph.
16. Draw a chart for trade cycle.
17. Estimate per-capita income with the help of following information:

National income=1000cr

Population of the country=10lakhs

Find out NNP

GNP=2000cr

Depreciation=500cr

18. Calculate national income at factor cost using the following data

NNP=2000cr

Indirect taxes=80cr

Subsidies=40cr

19. Calculate personal income using the following data

Disposable income=40cr

Personal taxes=10 cr

20. Draw a chart showing economic indicators in determining National Income
21. Draw a chart showing the different phases of business cycle
22. List out 5 factors that affect cyclical fluctuations.
23. Draw a chart showing the difference between the fiscal & monetary policies.
24. Draw a chart showing the various sources of Industrial finance.

25. Draw a chart showing atleast five advantages of Foreign Direct Investment in India.

Computer Lab Practicals - Question Bank

B.Com (All Streams) CBCS Semester - VI

Computerized Accounting

Time: 60 Minutes

Record: 05

Attendance: 05

Skill Test: 10

Total Marks: 20 Marks

1. Create a company with your name with full details enter 10 cash and 5 bank transactions.
2. Show the balance sheet of XYZ Company, with the following accounts, under relevant groups with imaginary figures:
5 Fixed assets a) Land b) Building c) Machinery d) Furniture e) Goodwill
5 Current assets a) Trade Debtors b) Stock c) Bills Receivable d) Bank e) Cash
2 Loan accounts a) Loan from Andhra Bank b) Loan from Ramu
1 Capital account.
3. Assuming your own figures prepare a cash book for the following cash transactions:
a) Ramu brought in cash towards Capital Rs.25,000.
b) Deposited into bank Rs.20,000
c) Purchased goods Rs.3,000
d) Sale of goods worth Rs.8,000
e) Paid to Hrithik (a supplier) Rs.5,000
f) Received from Mohan (a customer) Rs.6,000.
4. Prepare cash book with bank column for the following bank transactions in Andhra Bank and ascertain Bank balance.
Balance at Bank Rs.2,00,000
Paid to Rajesh Rs.10,000 by cheque
Paid to Mahesh Babu Rs.25,000 by cheque
Received a cheque from Ragini Rs.38,000
Received from Sneha Rs.50,000 by cheque.
5. Prepare Trail Balance from the information given below:

Name of the Account	Dr. Rs.	Cr. Rs.
Furniture	10,000	-
Machinery	50,000	-
Buildings	1,00,000	-
Capital	-	1,50,000
Cash	5,000	-
Bills Payable	-	30,000
Trade Debtors	80,000	-
Trade Creditors	-	65,000
6. Prepare the trading and P & L A/C and also Balance Sheet:

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Opening Balance	Rs.
Capital	4,00,000
Furniture	1,00,000
Cash	30,000
Building	2,00,000
Machinery	70,000
Transactions:	
Purchased goods	20,000
Sales	40,000
Paid rent	1,000
Salaries paid	3,000
Interest received	2000

7. Enter the following transactions by creating relevant accounts and groups.

Purchased goods from Ram Rs.10,000
 Purchased goods from Roshan Rs.5,000
 Purchased goods from Mohan Rs.20,000
 Sold goods to Leela Rs.25,000
 Sold goods to Praveena Rs.30,000
 Sold goods to Praveen Rs.20,000.

1. From the information given below prepare P & L account & B/S.

Salaries	70,000	<i>Capital</i>	6,00,000
Rent	30,000	Commission received	10,000
Stationary	5,000	Sales	1,65,000
Cash	45,000		
Furniture	4,60,000		
Purchases	84,000		
Machinery	81,000		
Adjustments:	81,000		
Adjustments: Outstanding Rent Rs.1,000, Depreciation on furniture @ 5%, Machinery @ 4%.			

2. Compute Net Profit from the following data: Rs.

Capital Introduced	4,00,000
Cash purchases	50,000
Cash sales	1,00,000
Paid rent	5,000
Paid salaries	10,000
Received interest	2,000
Paid legal expenses	1,000
Paid Rates & taxes	500
Paid General expenses	400
Closing stock	12,000

3. Mr.Sudhir started business with cash Rs.3,00,000:
 Purchased 20 CTV's @10,000 each for cash.

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- Paid carriage on purchase Rs.2000
Sold 10 CTV's @12,000 each for cash
Sold 10 CTV's @12,000 each to Shyam.
Paid salaries Rs.2,000 and Rent Rs.1,000
Prepare P & L A/c.
4. Prepare Trading and P & L A/c and also Balance sheet.
Manisha started business with cash Rs.5,00,000
Purchased 15 colour TVs @15,000 each for cash
Paid carriage on purchase Rs.2000
Sold 10 CTVs @20,000 each for cash
Sold 3 CTVs @20,000 each to Mr.Raju on credit paid salaries Rs.1,000
Closing stock valued at Rs.30,000.
5. Enter the following transactions and generate a sales register.
Sold goods to Birla Traders Rs.2,000
Sold goods to Kamlesh & Sons Rs.2,000
Malik & Bros bought from us Rs.2,000
Sold on credit to Birla Traders Rs.6,500
Goods sold to little Roses Ltd. Rs.5,600.
6. Enter the following transaction and generate a purchases register.
i. Purchased goods from Gupta Rs.10,000
ii. Purchased goods from Vijay Rs.5,000
iii. Purchased goods from Gopi Rs.2,000
iv. Purchased goods from Ram Rs.5,000
v. Purchased goods from Shashi Rs.20,000
vi. Purchased furniture on credit from Godrej Ltd., Rs.12,000
vii. Purchase of goods for cash Rs.3,000
7. Prepare a Bank Reconciliation Statement of Mr.Nagesh as on 31st March,2009.
a) Bank balance as per pass book (Bank book) Rs.26,000.
b) Cheques deposited into bank Rs.21,000 of which cheques worth Rs.10,000 collected by bank up to 31st March.
c) Cheques issued but not presented for payment till 31st march 2009 Rs.12,000.
d) Bank charges Rs.500 debited in pass book only.
e) Interest and dividend collected by bank Rs.6,500.
f) Insurance premium paid by bank as per standing instructions Rs.2,800 not recorded in cash book.
8. Edit the following transactions:
i. Bought goods worth Rs.5,550, alter it to Rs.7,000
ii. Sold Goods to Rama Rs.5,000 alter it to Rs.3,000
iii. Cash received from Ram Rs.1,000 alter it to Krishna
iv. Paid cash to Uday Rs.1,000, alter to bank.
9. Create a company with full details. Enter the following transactions.
- | | |
|----------------------------|-------------|
| Priyanka started Business | Rs.3,00,000 |
| Opened account with bank | Rs. 20,000 |
| Bought Furniture by cheque | Rs. 3,000 |
| Paid office rent | Rs. 500 |
| Cash purchases | Rs. 15,000 |
| Cash Sales | Rs. 5,000 |

10. Edit the following transactions
- Bought goods worth Rs.5,500, alter it to Rs.10,000
 - Sold Goods to Madhu Rs.5,000 alter into Rs.7,000
 - Cash received from Venkat Rs.1,000 later it to Ramana
 - Paid cash to Vasu Rs1,000, alter to bank.
11. Prepare a Bank book for the following transactions.
- Balance at Andhra Bank Rs.1,50,000
 - Paid to Rama Rs.50,000 by Cheque
 - Paid ABC Rs.25,000 by cheque
 - Cash withdrawn by cheque Rs.20,000 for office use
 - Deposited a cheque from X for Rs.5,900 and Cash Rs.500.
12. Give effect to the following discounts in the transactions.
- Purchased goods worth Rs.5,000 less 5% discount
 - \b) Rs.2,646 received from Vijay and allowed discount Rs.54;
 - Cash Rs.5,292 paid to Anand and Discount given by him Rs.108.
13. Show the Trail Balance give below:

Name of the Account	Dr.	Cr.
Furniture	10,000	
Machinery	50,000	
Buildings	1,00,000	
Capital		1,50,000
Cash	5,000	
Bills Payable		15,000

14. Create a company of your own generate a sales register and purchase register with 10 transactions cash. Assume your own amounts.
15. Opening Balance sheet

Capital	6,00,000
Motor car	2,00,000
Machinery	1,00,000
S.Debtors	50,000
Cash	1,50,000
Transactions:	
Purchases Rs. 28,000	
Sales Rs.49,000	
Paid Wages Rs,2,000	
Paid salaries	3,000
Insurance paid	500
Commission paid	200
Adjustments:	
Outstanding wages at the end of the year Rs.500	
Outstanding salaries at the end of the year Rs.100	
Prepaid insurance Rs.100 Closing Stock Rs.6,000	

16. Enter the following balance and create B/S:
- | Particulars | Dr. (Rs.) | Cr. (Rs.) |
|--------------------|-----------|-----------|
| Cash in hand | 1,00,000 | |
| B/R | 10,000 | |

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S. Debtors	40,000	
Patents	20,000	
Plant	30,000	
S. Creditors		50,000
B/R		50,000
Capital		1,00,000
17. Compute Net Profit from the following data:		Rs.
Capital Introduced		4,00,000
Cash purchases		50,000
Cash sales		1,00,000
Paid rent		5,000
Paid salaries		10,000
Received interest		2,000
Paid legal expense		1,000
Paid Rates & Taxes		500
Paid General Expenses		400
18. Edit the following transactions:		
a) Bought goods worth Rs.5,550, alter it to Rs.7,000		
b) Sold Goods to Rama Rs.5,000 alter it to Rs.3,000		
c) Cash received from Ram Rs.1,000 alter it to Krishna		
d) Paid cash to Uday Rs.1,000, alter to bank.		

Panel of Paper Setters/ Examiners

Subject	S.No	Name of the Faculty	College	Designation	Experience	Contact Number
FA -I	1.	Dr.Sreelatha	Bhavans College	Head,Department of Commerce	25 years	9948078133
	2.	Dr.K.Prabhakar Reddy	Badruka College of Commerce	Vice Principal, HOD,Commerce	33 Years	9849100810
	3.	Mrs. Renu Mathur	A.V College of Arts, Science & Commerce	Lecturer	20 Years	8885744253
	4.	Mrs. Resheta Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	5.	Mrs. Anita	Reddy College	Lecturer	18 Years	9963380851
Business Statistics & Advanced Business statistics	6.	Dr.Ramana Murthy	VNCC govt College	Head,Department of Commerce	20years	9440395728
	7.	Mrs.Indira	Bhavans College	Lecturer	15 years	7207874125
	8.	Prof.Patrick Anthony	Osmania University	Assisstant Professor	20 years	9247799257
	9.	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	10.	D.Rukmini	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9866606904
BO & POM	11.	B.Srishailam	Sarder Patel College	Lecturer	18 Years	
	12.	Mrs.Anita	St.Mary's College, Secunderabad	Lecturer	25 years	9849867610
	13.	Mrs.Vanisree	St.Francis College	Lecturer	15 years	
	14.	Mr.Ravinder	Lal Bahadur College	Lecturer	20 years	9848813195
	15.	Mrs.SreeLakshmi	SVR College	Lecturer	25years	9440573369
	16.	K.David Prem Raj	Badruka College of Commerce	Lecturer	23 Years	9493975585
B.ECO/M.ECO	17.	Sandeep	Loyola College	Lecturer	16 Years	9440687475
	18.	Ms.Geethanjali	Bhavans College	Lecturer	20 years	
	19.	Ms.Saroja	SP College, Secunderabad.	Lecturer	12 years	
	20.	Ms.Savitri	St.Josephs College	Head, Department of Commerce	12 years	9246365399
	21.	Mrs.Mallika	St.Francis College	Lecturer	15 years	9848519360
22.	S.CH.V Sharma	Badruka College of	Lecturer	25 Years	9963119046	

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			Commerce			
	23.	Sri.V.Vijendra Chary	Badruka College of Commerce	Lecturer	23 Years	9908298835
FIT/RDBMS	24.	Someshwar Rao	Badruka College of Commerce	Principal	33 Years	9949495772
	25.	Sri. Vinod Babu Bandari	Badruka College of Commerce	Lecturer	22 Years	8520946318
	26.	Mrs. Rishitha Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	27.	Satyanarayana	IIMC	Lecturer	16 Years	9866260143
	28.	D.Vinay Kumar	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9247596407
	29.	M.Vijay	IMC	Lecturer	14 Years	8143567352
BFT/IFT	30.	Ms.Ranjani	Nizam College	Lecturer	15 years	9247541936
	31.	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	32.	Krishna Vardan Reddy	Badruka College of Commerce	Lecturer	20 Years	9247282214
	33.	Srinivas	Badruka College of Commerce	Lecturer	18 Years	9505024080

NOTE: Panel of examiners can be appointed by Chairman, Board of Studies as per the University norms.