



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 B.Com (Honors) (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	
BCO105	Information Technology	GE 1	3T+2P	4	2.5 Hrs	50	
Total			22	22	12.5 Hrs	250	
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	Managerial Economics	DSC 4B	3T+2P	4	2.5 Hrs	50	
BCO205	Relational Data base management Systems	GE 2	3T+2P	4	2.5 Hrs	50	
Total			22	22	12.5 Hrs	250	
SECOND YEAR							SEMESTER III
BCO301	Advanced Accounting	DSC 1C	5	5	2.5Hrs	50	
BCO302	Income tax-I	DSC 2C	4T+2P	5	2.5Hrs	50	

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BCO303	Banking Theory & Practice	DSC 3C	3T+2P	4	2.5Hrs	50
BCO304	Financial Statement Analysis	DSC 4C	5	5	2.5 Hrs	50
BCO305	Principles of Marketing	DSC 5C	3T+2P	4	2.5Hrs	50
BCO306	Business Communication & Report Writing	GE 3	3T+2P	4	2.5 Hrs	50
BCO307	Business Mathematics	SEC1	4	4	2.5 Hrs	50
Total			31	31	17.5 Hrs	350
SECOND YEAR			SEMESTER IV			
BCO401	Corporate Accounting	DSC 1D	5	5	2.5Hrs	50
BCO402	Income Tax – II	DSC 2D	4T+2P	5	2.5Hrs	50
BCO403	Financial Institutions & Markets	DSC 3D	3T+2P	4	2.5Hrs	50
BCO404	Foreign Trade	DSC 4D	3T+2P	4	2.5 Hrs	50
BCO405	E-Commerce & Digital Marketing	DSC 5D	4T+2P	5	2.5 Hrs	50
BCO406	Management Information systems	GE 4	3T+2P	4	2.5 Hrs	50
BCO407	Entrepreneurship Development & Bus.Ethics	SEC 2	3T+2P	4	2.5 Hrs	50
Total			31	31	17.5 Hrs	350
THIRD YEAR			SEMESTER V			
BCO501	Cost Accounting	DSC 1E	5	5	2.5Hrs	50
BCO502	Business Law	DSC 2E	4T+2P	5	2.5Hrs	50
BCO503	Auditing	DSC 3E	4T+2P	5	2.5Hrs	50
BCO504	Human Resource Management	DSC 4E	3T+2P	4	2.5 Hrs	50
BCO 505	Research Methodology	SEC 3	4	4	2.5 Hrs	50
BCOP506	Elective 1/2/3	DSE 1	5	5	2.5Hrs	50
BCOP507	Elective 1/2/3	DSE 2	5	5	2.5 Hrs	50
Total			33	33	17.5 Hrs	350

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THIRD YEAR			SEMESTER VI			
BCO601	Managerial Accounting	DSC 1F	5	5	2.5Hrs	50
BCO602	Company Law	DSC 2F	4T+2P	5	2.5Hrs	50
BCO603	Managerial Economics	DSC 3F	4T+2P	5	2.5Hrs	50
BCO604	Computerized Accounting	DSC 4F	3T+2P	4	2.5 Hrs	50
BCO 605	Project	SEC 4	3T+2P	4	2.5 Hrs	50
BCOP606	Elective 1/2/3	DSE 3	5	5	2.5Hrs	50
BCOP607	Elective 1/2/3	DSE 4	5	5	2.5 Hrs	50
Total			33	33	17.5 Hrs	350
Grand Total			184	184	95 Hrs	1900

*Note: **GE:** Generic Electives, **SEC:** Skill Enhancement Course, **DSC:** Discipline Specific Course, **DSE:** Discipline Specific elective*

Discipline Specific Elective

S.No	Electives Offered	V Semester	VI Semester
1	Elective I: Accounting	1 Financial Statement Analysis 2 Indian Accounting Standards	1 Advanced Corporate Accounting 2 Advanced Managerial Accounting
2	Elective II: Finance	1 Financial Management 2 Financial Services	1 Investment Management 2 Security Analysis & Portfolio Management
3	Elective III: Foreign Trade	1 International Marketing 2 Shipping & Insurance Practices & Procedures	1 Foreign Trade Financing Procedures 2 Foreign Trade Documentation

Summary of Credits

S.No	Course Category	No. of Courses	Credits per Course	Credits
1	GE	4	4	16
2	SEC	4	4	16
3	DSC	26	16@5 + 10@4	120
4	DSE	4	5	20

	TOTAL	38		172
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**B.COM (ALL STREAMS) (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 -Need & Meaning of accounting principles, Meaning and characteristics of Generally accepted accounting principles (GAAP), Basic Accounting concepts- Entity, Money measurement, going concern, periodicity, cost, realization, accrual, matching concepts. Basic Accounting conventions – conservatism, consistency, Materiality, disclosure. Accounting standards

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 & 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, FINAL ACCOUNTS & ERRORS AND RECTIFICATION

Trial Balance: Meaning, objectives, methods of preparation

Final Accounts: Classification of income, expenditure, losses. Classification of receipts - capital receipt and revenue receipts, Classification of expenditure - Implications of AS26, Distinctions between Capital and Revenue expenditure, Revenue expenditure that becomes capital expenditure, Classification of Losses - Revenue loss, Capital loss.

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

Errors and their Rectification: Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

UNIT V: CONSIGNMENT AND JOINT VENTURE ACCOUNTS

Meaning of Consignment – important terms – Distinction between sale and consignment – Accounting records – Valuation of Unsold Stock – Accounting for Normal losses – Accounting for abnormal Losses- Invoice of Goods at a price Higher than the Cost Price.

Joint Venture: Meaning – Features – Difference between joint Venture and Consignment – Accounting Procedure – Methods of Keeping records for Joint Venture Accounts – Methods of Recording in Co-Ventures Books – interim Settlement of Accounts and Unsold stock – Separate set of books method.

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: BCO102

Max Marks: 50

PPW: 5 Hrs

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.

Paper: BCO103

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-operative 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 (HONOURS) (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

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

B.COM (Honors) (SEMESTER-I)
INFORMATION TECHNOLOGY

Paper: BCO105

Max Marks: 35T+15P=50

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

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.

B.COM (HONOURS) (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 (HONOURS) (SEMESTER-II)

ADVANCED BUSINESS STATISTICS

Paper: BCO202

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 Bye's Theorem).

UNIT-V: THEORITICAL 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 (HONOURS) (SEMESTER-II)
PRINCIPLES OF MANAGEMENT

Paper: BCO203

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

**B.COM (HONOURS)(SEMESTER-II)
MANAGERIAL ECONOMICS**

Paper: BCO204

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: 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 – measurements – importance -problems of national income-Business Cycle: nature-phases- causes – inflation causes and control -deflation and stagflation.

References

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. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata Mc GrawHill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata Mc GrawHill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited

B.COM (HONOURS) (SEMESTER-II)

RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper: BCO205

Max. Marks: 35T + 15P

PPW: 5 (3T + 2P)

Exam Duration: 2.5 Hrs.

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

UNIT-I: BASIC CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database.

Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining

Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation.

File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries.

Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

1. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
9. Database Management System: Nirupma Pathak, Himalaya.
10. Database Management Systems: Pannerselvam, PHI.
11. Relational Database Management System: Srivastava & Srivastava, New Age
12. PHPMySQL Spoken Tutorials by IIT Bombay.
13. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill

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

**B.COM (ALL STREAMS) SEMESTER-III
ADVANCED ACCOUNTING**

Paper: BCO301

Max Marks: 50

PPW: 6 Hrs

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

INCOME TAX - I

(ALL STREAMS)

Paper: BCO302

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. Singhanian & Dr. Kapil Singhanian, 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: BCO303

Max

Marks: 50

PPW: 3T+2PHrs

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: Corporative 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
7. Modern Commercial Banking: H.R. Machiraju, New age international publishers
8. Banking Theory & Practices: R.Rajesh, Tata Mc Graw Hill

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-III

FINANCIAL STATEMENT ANALYSIS

(Only for B.COM [Honors])

Paper: BCO 304

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5 Hrs

Objective: to provide the knowledge of the various techniques of financial statements analysis.

Unit-I: **Introduction:** Financial Statements: Meaning – Elements: Assets, Liabilities, Equity, Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations.

Unit-II: **Techniques of Financial Statement Analysis:** Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.

Unit-III: **Ratio Analysis:** Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios (Problems on calculation of ratios only).

Unit-IV: **Funds Flow Analysis:** Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

Unit-V: **Cash Flow Analysis (As-3):** Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

Suggested Readings:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-III

PRINCIPLES OF MARKETING

(Only for B.COM [Honors])

Paper: BCO305

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5hrs

Objective: *to expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline.*

Unit- I: **Introduction:** Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept - Marketing Myopia – Selling Concept -

Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development - Marketing Mix - Direct Marketing - Online Marketing Challenges and Opportunities - Marketing of Services.

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

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

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

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

Suggested Readings:

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Pearson.
3. Marketing. Dhruv Grewal: Michael Levy, Tata McGraw Hill.

4. Marketing Management: Dr.K.Karunakaran, Himalaya Publications.
5. Ramaswamy &. Namakumari: Marketing Management, Tata Mc GrawHill Publication.
6. Marketing Management: CN Sontakki, Kalyani Publication.
7. Marketing Management: Rajan Saxena, Tata McGraw Hill.
8. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
9. Principles of Marketing: Neeru Kapoor,

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-III

BUSINESS COMMUNICATION & REPORT WRITING

(Only for B.COM [Honors])

Paper: BCO306

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5hrs

Unit I: Business Communication

Meaning and significance of good communication; principles of business communication; means of communication - oral, role and process of communication - Barriers to communication - Surmounting barriers to communication - Types of communication - Listening process: Elements of good listening, Improving listening competence - Importance of feedback – Principles of feedback. Written; Characteristics of non verbal communication - Types and functions of non verbal communication - Interpreting non verbal communication – Negotiations - Approaches to negotiations - Preparing for and conducting negotiations. Visual, audio-visual; essentials of a good business letter, etc. Making Presentations - Choosing a method of speaking - Analyzing the audience - Nonverbal dimensions of presentations - Speeches for commemorative occasions - Effective presentation strategies - Persuasive speaking

Unit II: **Business Correspondence**

Personnel: drafting of interview letters, call letters and offer of appointment; provisional appointment orders; final orders of appointment; employee disciplinary matters – show-cause notices, charge sheets, letters of dismissal and other disciplinary actions. *Purchase:* requests for quotations, tenders, samples and drawings; test order; complaints and follow-up. *Sales :* drafting of sales letters, circular letters, preparation of sale notes with conditions of sale; status inquiries; preparation of market survey reports; reports to sales manager such as sales promotion matters; drafting of advertisements.

Accounts: correspondence with various agencies: customers - regarding dues, follow up letters; banks - regarding over-drafts, cash credits and account current, insurance companies - regarding payment, renewal of insurance premium, claims and their settlement; *public authorities* like Provident Fund Commissioner, post and telegraph authorities, regarding payment of provident fund contributions; installation of new connections and payment of telephone bills; payment of sales tax. *Secretarial:* correspondence with shareholders and debenture-holders pertaining to dividend and interest, transfer and transmission. *Miscellaneous:* Resume, letter of application, goodwill messages, condolence letters.

Unit III: **Inter/ Intra -departmental Communication**

Internal memos; office circulars; office orders; office notes; representation to chief executive and replies thereto; communication with regional/branch offices. Preparation of Press Releases

Administration and Miscellaneous Drafting of telegraphic and facsimile messages, messages through electronic media; public notices and invitations; representations to Trade Associations, Chambers of Commerce and public authorities.

UNIT-IV: **Report Writing**

Report writing - Types of reports - Structure of reports - Individual and committee reports - Essentials of good report writing - Business letters - Drafting letters relating to enquires and

replies, Orders and replies, Complaints and claims - Effective business correspondence -
Drafting a resume.

UNIT-V: Media Communication

Media relations - Building better relations with media; Investor relations - Framework for managing investor relations; Managing government relations - Ways and means of managing governing power; Crisis communication - Do's and don't's in the wake of a crisis.

Suggested Books:

1. Penrose, Rasberry and Myers, "Business Communication for Managers", Cengage Learning.
2. Kathleen Fearn-Banks, "Crisis Communications, A Casebook Approach", Routledge.
3. Mary Munter, "Guide to Managerial Communication" 6th Ed Pearson Education.
4. Lesikar, R.V. and M.E. Flatey, "Basic Business Communication", New York, McGraw-Hill.
5. Disanza, "Business and Professional communication", Pearson Education.
6. CSG Krishnamacharyalu and L.Ramakrishna, "Business Communications", Himalaya.
7. Paul A Argenti, "Strategic Corporate Communications", Tata McGraw Hill
8. Krizan, Merrier, Logan and Williams, "Effective Business Communication", Cengage Learning.
9. Paul R. Timm, "Straight Talk: Written communication for career success", Routledge Publication.
10. David Irwin, "Effective Business Communications", Viva Books.
11. Kelly Quintanilla and Shawn T Wahl, "Business and Professional communication", Sage Publications.
12. U S Rai & S M Rai, "Business Communication", Himalaya.

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-III

BUSINESS MATHEMATICS

(ALL STREAMS)

Paper: BCO307

Max Marks: 50

PPW: 5Hrs

Exam Duration: 2.5 Hrs

Credits: 4

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.

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

Paper: BCO401

Max Marks: 50

PPW: 6 Hrs

Exam Duration: 2 .5 Hrs

Credits: 5

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 Publicationd(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

INCOME TAX - II

(ALL STREAMS)

Paper: BCO 402

PPW: 4T+ 1P Hrs

Credits: 4

Max Marks: 50

Exam Duration: 2.5 Hrs

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: BCO403

PPW: 3T+2PHrs

Max Marks: 50

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-IV

FOREIGN TRADE

(Only for B.COM [Honors])

Paper: BCO 404

P.P.W:5 Hrs

Max Marks: 50

Exam Duration: 2.5Hrs

Objective: To impart fundamentals of foreign trade to the students.

Unit-I

Basis for Foreign Trade - Historical prospects of International trade – Theories of International Trade – Adam Smith's Absolute Theory – Ricardo's Comparative Cost Theory – JS Milli's OPPORTUNITY cost Haberier's opportunity cost Theory – Hecksher – Ophlin Theory.

Unit-II

Balance of trade and balance of payments – Introduction, meaning and Component of BOT & BOP – Concept of disequilibria. Equilibrium and disequilibria of BOP – Remedies for disequilibria of BOP IN international trade.

Unit-III

Objective of Trade Policy – Importance and Objectives of Trade Policy – Implementation of Trade Policy – Tariffs, Quantitative Restrictions and non-Tariff Barriers. Exchange Control – Objectives of Exchange Control, Types of Exchange Control – Conditions of Exchange Rate Adjustment – Devaluation, Revaluation and Depreciation of Currency.

Unit-IV

Role of Foreign Trade in Economic Growth – Significance of Foreign Trade, Alternative Strategies, Advantages of Export led Strategy, Benefits of Foreign Trade Detrimental Effects. Regional Economic Grouping – Free trade Area, Custom Union, Common market Economic Union.

EXIM Policies – Exim Scrip's – Export promotion and Imports Substitution Strategies – Structural adjustment Programme (SAP) of International agencies.

Unit-V

International Economic Institutions – IMF – Objectives, Functions, Main Features before 1973 and after 1973. Assistance provided by the IMF. IBRD/WORLD BANK – Introduction, Aims, Activities, Characteristics of Bank Loan – Subsidiaries of WORLD BANK – IDA & IFC, IMF vs IBRD. UNCTAD – Introduction, Aims – WTO.

Suggested Readings:

1. International Economics: PT Else worth
2. International Economics: CP Kindelberger
3. Export Management: TAS Balgopal
4. International Economics: ML Jhingan

5. International Marketing: Varsheney & Bhattacharya

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-IV

E-COMMERCE & DIGITAL MARKETING

(Only for B.COM [Honors])

Paper: BCO405

Max Marks: 50 (35T+15P)

PPW: 5 (3T+2P) Hrs

Exam Duration: 2.5 hrs

Objective: to provide conceptual and application knowledge of e-commerce and digital marketing.

Unit-I: **Introduction:** E-Commerce: Introduction - Advantages & Limitations, E-Business Traditional & Contemporary Model - Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B, B2C, C2B, C2C, B2E. Applications of E-Commerce: E-Commerce Organization Applications – E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping - Virtual Reality & Consumer Experience.

Unit-II: **Framework of E-Commerce:** Introduction - Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP – SSL - Data Encryption:

Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

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

Unit-IV: **Electronic Data Interchange (Edi):** Introduction – Standards – Types - Applications in Business - Legal-Security and Privacy Issues - Software Implementation - EDI and E-Commerce.

Unit-V: **Digital Marketing:** New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies: Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership.

Suggested Readings:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce, an Indian Perspective: Joseph, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker: Mcgraw Hill
4. Introduction to E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata Mcgraw Hill
5. Electronic Commerce: A Managers' Guide: Ravi Kalakota, Andrew B Whinston
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
7. E-Commerce and Mobile Commerce Technologies: Pandey, Saurabh Shukla, S.Chand
8. E-Business 2.0, Roadmap for Success: Ravi Kalakota, Marcia Robinson, Pearson
9. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
10. E-Commerce, Strategy, Technologies & Applications: David Whiteley, Tata Mcgraw Hill
11. Digital Commerce & Its Applications (Student's Handbook): K Goyal, Kalyani Publication
12. Digital Marketing: Eric Greenberg & Alexander Kates,, Mc Graw Hill. Telangana State Council Of Higher Education,

B.COM DEGREE PROGRAM (CBCS)
SEMESTER-IV
MANAGEMENT INFORMATION SYSTEM
(Only for B.COM [Honors])

Paper: BCO 406

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5hrs

Unit-I: An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

Unit-II: Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

Unit-III: Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

Unit-IV: Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

Unit-V: Advanced Concepts In Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

Suggested Readings:

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadkar, TMH.

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-IV

ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

(ALL STREAMS)

Paper: BCO407

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-V
COST ACCOUNTING
(ALL STREAMS)

Paper: BCO501

Max Marks: 50

PPW: 6 Hrs

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

Max Marks: 50

PPW: 4T+2P Hrs

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

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

Paper: BCO503

PPW: 3T+2P Hrs

Objectives:

Max Marks: 50

Exam Duration: 2 .5 Hrs

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.

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-V

HUMAN RESOURCE MANAGEMENT

(Only for B.Com [HONOURS])

Paper: BCO504

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 2 .5 Hrs

Objective: To understand various facets of human resource management & comprehend emerging developments in HRM.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM): Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on HRM.

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis.

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.

Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

Training - Assessing training needs - Methods and Evaluation of Training. Development: Techniques of Management Development – Evaluating Effectiveness.

Performance Management: Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development.

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India

UNIT-IV: MAINTENANCE OF HUMAN RESOURCE:

Compensation Management: Objectives – Job Evaluation: Concept – Methods - Essentials of Sound Wage Structure – Concepts of Minimum Wage, Living Wage and Fair Wage – Wage Differentials. Employee Relations: Objectives – Discipline: Objectives – Grievance: Causes – Procedure; Trade Unions: Objectives - Role of Trade Union in New economy - Collective Bargaining: Types – Essential conditions for the success of Collective Bargaining.

UNIT-V: HRM IN THE KNOWLEDGE ERA:

Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process.

Virtual Organizations: Concept - Features -Types - HR Issues. Learning Organization: Concept – Role of Leader in Learning Organizations.

Suggested Readings:

1. Bohlander: Human Resource Management, Thomson
2. David A.De Cenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. Biswajeet Pattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Subba Rao P: Personnel and Human Resource Management, Himalaya.
6. VSP Rao:, Human Resource Management, Vikas
7. Gupta CB, Human Resource Management, Sultan Chand & Sons.

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-V

RESEARCH METHODOLOGY

{Only for B.Com [Honours]}

Paper: BCO 505

Max Marks: 50

PPW: 4 Hrs

Exam Duration: 2 .5 Hrs

Objective: to develop research orientation among the students and develop analytical skills.

UNIT-I: INTRODUCTION

Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.

Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.

UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA

Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial

Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.

Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) – Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).

UNIT-III: INTERPRETATION AND REPORT WRITING

Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases).

Report Writing: Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report'-Documentation: Footnotes and Bibliography - Checklist for the report.

UNIT-IV: PROBABILITY AND PROBABILITY DISTRIBUTIONS

Probability: Meaning - Fundamental Concepts - Approaches to measurement of Probability - Classical, Relative frequency, subjective and axiomatic approaches - Addition theorem - Multiplication theorems-Bayesian theorem and its simple applications - Mathematical expectation (including problems).

Probability Distributions: Meaning and importance of theoretical frequency distributions Binomial, Poisson and Normal distributions - Properties and uses - fitting Binomial, Poisson and Normal, Distributions (areas method only) (including problems).

UNIT-V: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST

Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.

Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attributes - Chi square test for goodness of fit (including problems).

Suggested Readings:

1. Krishna Swamy: Methodology of Research in Social Sciences
2. Kothari: Research Methodology
3. Zikmund: Business Research Methods
4. SC. Gupta: Fundamentals of Statistics
5. SP. Gupta: Statistical Methods
6. Keller: Statistics for Management & Economics
7. Sanchetty & Kapoor: Business Statistics
8. Achalapathi KV: Reading in Research Methodology in Commerce & Business
Management Anderson: Statistics for Business and Economics

FINANCIAL MANAGEMENT

(Only for B.Com [Finance & Honors])

Paper: BCO506

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2 .5 Hrs

Objective: to introduce the subject of Financial Management; and to acquaint the student with various techniques of Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning- Evolution – Organization of Finance Function – Financial Decisions– Goals of Financial Management – Agency Problem – Changing Role of Finance Manager (Theory). Time value of money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value (Including Problems).

UNIT-II: ACCOUNTS RECEIVABLE MANAGEMENT

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Problems). Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory – Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Problems).

UNIT-III: FINANCING DECISIONS:

Cost of Capital: Meaning – Significance – Classification of Costs – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital and Cost of Retained Earnings – Computation of weighted Average and Marginal Cost of Capital (Including Problems).

Leverages: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Problems).

UNIT-IV: FINANCING DECISIONS:

Capital Structure Theories: Meaning – Determinants – Theories – Net Income Approach – Net Operating Income Approach – Traditional Approach – MM Approach (Including Problems).

UNIT-V: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory).

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – MM Hypothesis (Including Problems).

Suggested Readings:

1. Prasanna Chandra: Financial management, TMH
2. Eugene Brigham & Erhardt: Fundamental of Financial Management, Thomson
3. Khan M.Y. & Jain PK: Financial management, TMH
4. Pandey I.M.: Financial Management, Vikas
5. Rustagi, R.P. Financial Management, Sultan Chand
6. Shashi K. Gupta and R.K. Sharma: Financial Management, Kalyani Publishers
7. Sudarsan Reddy G: Financial Management , Himalaya
8. Van Horn, James C: Financial Management, Prentice Hall.

B.COM DEGREE PROGRAM (CBCS)
SEMESTER-V
FINANCIAL SERVICES
(Only for B.Com [Finance & Honours])

Paper: BCO507

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2 .5 Hrs

Objective: To acquaint the student with Innovative financial services offered to meet the varied requirement of both the corporate and individual customers

UNIT-I: INTRODUCTION

Meaning - Classifications - Traditional Activities - Financial sector reforms and Financial innovations in India - Banking and Non-Banking services - Financial products and services: Merchant Banking, Loan Syndication, Leasing, Mutual Funds factoring, Forfeiting, Venture capital, Custodial Services, Corporate, Advisory services, Depository Services, Securitization, Under-writing services (Banks and Insurance), Banking services: Bank Assurance Services, Credit Rating, Credit Cards, Derivatives, Mergers, Acquisitions and Amalgamation, Services in Forex Market, Letter of Credit - Innovative Finance Instruments - Micro Credit Finance - Importance and different products/schemes - Challenges facing the financial services sector.

UNIT-II: LEASE, HIRE PURCHASE AND HOUSING FINANCE

Leasing: Financial lease and Operating lease - Lease Vs. Hire purchase - Types of financial leasing - Advantages of leasing - Consideration under lease Vs. Buy decision - Leasing in India - Problems of Leasing companies - RBI guidelines on leasing and finance companies.

Hire Purchase: Terms of the agreement under hire purchase - Types of hire purchase - Advantages.

Housing Finance: Housing Finance policy and Role of National Housing Bank (NHB) - Housing and Urban Development corporation (HUDCO) - Role of Housing Finance Corporations and the housing schemes - Recent Developments.

UNIT-III: MUTUAL FUNDS

Mutual fund - Fund unit Vs. Equity share - Importance of Mutual funds - Types of Mutual funds: Close ended funds - Open ended funds, Income funds, Growth funds - Risks involved - Organisation of firm - Facilities available to investors - Guidelines from the Government of India - Recent reforms in mutual funds - Banks providing Mutual Fund services - Factors to be considered in selection of fund - Reasons for commercial banks to offer mutual funds - Scenario of Mutual funds in India - Problems in future prospects.

UNIT-IV: DISCOUNTING, FACTORING AND FORFEITING

Meaning of Discounting – Factoring: Meaning, Modus Operandi of factoring scheme, Terms and conditions in factoring agreement - Function of factoring services - Types of factoring - Role of Banks in providing discounting, factoring and forfeiting services, Cost of factoring and pricing of factoring services, Benefit to the clients, Export factoring – Forfeiting: Factoring Vs. Forfeiting -Advantages and limitations of forfeiting - Forfeiting in India.

UNIT-V: SECURITISATION OF DEBT

Meaning and Concept of Securitization- Structured securities Vs. Conventional Securities- Securitization vs. Factoring - Operational mechanism of securitization - Types of securitized assets - Securitization and Role of Banks- Advantages and limitation of securitization -Future prospects of securitization.

Suggested Readings:

1. Gordon: Financial Markets and Services, 2e Himalaya
2. Gurusamy: Financial Services & Markets, Thomson
3. Gurusamy: Financial Systems and Services, Thomson
4. Avadhani: Marketing of Financial Services, Himalaya
5. Madura: Financial Institution & Markets, Thomson
6. Pathak: Financial Markets and Services, Pearson
7. Akbar Ali Khan & Sudershan: International Trade & Finance, Himalaya

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

Paper: BCO601

Max Marks: 50

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

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

Max Marks: 50

PPW: 4T + 2P Hrs

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.

SEMESTER-VI

COMPUTERIZED ACCOUNTING

(ALL STREAMS)

Paper: BCO604

Max Marks: 35T+15P

PPW: 3T+2P Hrs

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

PROJECT

{Only for B.Com [Honours]}

Project Report & Viva

Course Code: BCO605

Project Report: 70 Marks

Viva-Voce: 30 Marks

Course Objectives:

1. To impart skill among the students to write a report of his choice in a given area/field.
2. To enable the students to develop necessary insights in the practical filed by making use of areas, functional knowledge attained in the previous years.

The following broad areas have been prescribed to students to submit a report on selected topic guided by the respective Faculty Members.

Area I	Marketing Management
Area II	Financial Management

Area III	Human Resource Development
Area IV	General Management
Area V	Entrepreneurship & Business Environment

Project Report Guidelines:

The students are expected to prepare a project report selected should comprise of 50 to 100 pages. The project report is to be valued by the External Examiners only, 70 marks for Project Report and 30 marks for viva-voce. The project report is to be submitted at the College by 15th of March every year.

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-VI

INVESTMENT MANAGEMENT

{Only for B.Com [Finance & Honours] }

Paper: BCO606

Max Marks: 50

PPW: 5 Hrs

Exam Duration: 2.5 Hrs

Objective: To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

UNIT-I: INTRODUCTION

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW

Primary Market: Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

UNIT-III: RISK AND RETURN ANALYSIS

Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return (Including Problems).

Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

UNIT-IV: PORTFOLIO ANALYSIS

Portfolio Analysis: Meaning – Traditional Vs Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Including Problems)

Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Concept of Dominance – Limitations of Markowitz Model (Including Problems).

UNIT-V: PORTFOLIO SELECTION

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).

Suggested Readings:

1. Avadhani, V.A: Indian Capital Markets, Himalaya;
2. Bhalla, V.K: Investment Management. S. Chand & Co.;
3. Reilly: Investment Analysis and Portfolio Management, Thomson;

4. Kevin, S: Security Analysis Portfolio Management, PHI;

Fabozzi, Frank J: Investment Management, Prentice Hall;

5. Machi Raju, H.R: Working of Stock Exchanges in India: Wiley Eastern Ltd;
6. Sulochana, M: Investment Management, Kalyani;
7. Shashi K. Gupta and Rosy Joshi: Security Analysis and Portfolio Management, Kalyani;

B.COM DEGREE PROGRAM (CBCS)

SEMESTER-VI

MARKETING MANAGEMENT

{Only for B.Com [Honours] }

Paper: BCOP606

PPW: 4 Hrs

Max Marks: 50

Exam Duration: 2.5 Hrs

Objective: To familiarize the students with the management of marketing functions, components of information system and marketing research process.

UNIT-I: PRODUCT MANAGEMENT

Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product – New Product Development Stages – Reasons for New Product Failure - Product Life Cycle Stages and Marketing Implications - Branding - Packaging & Labeling.

UNIT-II: PRICE MANAGEMENT

Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing – Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies.

UNIT-III: PROMOTION MANAGEMENT

Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness, Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.

UNIT-IV: CHANNEL MANAGEMENT & RETAILING

Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing - Online Marketing Channels – objectives – Merits – demerits –Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores.

UNIT-V: MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH

Concept of MKIS - Components of a Marketing Information System - Internal Records System-
Marketing Intelligence System-Marketing Research System-Marketing Decision Support System
- Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.

Suggested Readings:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy & Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Rosenbloom: marketing Channels
6. Majare: The Essence of Marketing
7. Ian Chasten: New Marketing Strategies
8. Rajan Saxena: Marketing Management.

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			Number of Questions with Marks Allotted	

Written tests	Duration	Max. Marks	Long Answer	Short Answer	Very Short Answer	Total
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			

- Sum total of the average of the first two internals and the third internal will be scaled down to 15marks. (i.e. $\{[20+20/2] + 10/2\} = 15$ marks) in case of all papers and
- The same will be scaled down to 10 marks in case of computer theory exam
- 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.
- 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

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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 of Relational Database Management System (RDBMS)
B.Com (Honours)
(Semester –I) w.e.f 2015-16

- 1) Create a Student table for the following fields:**
(Student NO, Student Name, Student College, University, Address, Marks in First Year, Second Year, Final Year)
 - (a) Insert Five Records.
 - (b) Calculate Percentage for Marks field .
 - (c) List all the students who got less than 50% Marks .
 - (d) List all the students who got more than 90% Marks .

- 2) Create a Student table for the following fields :**
(Student NO, Student Name, Marks in DBMS, Ecommerce, FIT, Web Programming)
 - (a) Insert Five Records.
 - (b) Increase 9% marks to all students in total .
 - (c) List all the students who are failed .
 - (d) Create a view by the name Student12.

- 3) Create a Emp table for the following fields :**
(Emp NO, Emp Name, Emp Address, Salary, Dept)
 - (a) Insert Five Records.
 - (b) Calculate Total for Salary field .
 - (c) List all the Employees who get less than 6000 as Salary .
 - (d) Increase Rs. 1000 for the employees whose salary is less than 6000 .

- 4) Create a Emp table with the following fields:**
(EmpNO, EmpName, EmpAddress, Salary, Dept)
 - (a) Insert Five Records.
 - (b) Use Any Five Aggregate Functions .

- 5) Create a Emp table with the following fields:**
(Emp NO, Emp Name, Job, Basic, Dept NO, DA, HRA, PF, Date of Joining, Gross Pay, Net Pay)
 - (a) Insert Five Records.
 - (b) Calculate DA as 25% of Basic .
 - (c) Calculate HRA as 45% of Basic .
 - (d) Calculate Gross Pay and Net Pay .
 - (e) Display all the Department Numbers and Employees Names .

- 6) Create a Emp table with the following fields :**
(Emp NO, Emp Name, Job, Salary , Dept NO)
 - (a) Insert Five Records.
 - (b) Display the Unique Department Numbers .
 - (c) Display all the Tuples .
 - (d) Replace the heading ANNSAL instead for Sal * 12 .

- 7)** Create a Emp table with the following fields :
(Emp NO, Emp Name, Job, Salary)
(a) Insert Five Records.
(b) Display all the employees who earn minimum salary .
(c) Display all the employees who earn maximum salary .
- 8)** Create a Emp table with the following fields :
(Emp NO, Emp Name , Job, Basic, Dept NO)
(a) Insert Five Records.
(b) Create a view by the name Emp12 .
(c) Alter the width of field Emp Name to 21 characters .
- 9)** Create a Emp table with the following fields :
(Emp NO, Emp Name, Job, Basic, DA, HRA, PF, Gross Pay, Net Pay)
(a) Insert Five Records.
(b) Calculate DA as 30% of Basic .
(c) Delete the tuple where DA=1000.
(d) Calculate Gross Pay and Net Pay .
- 10)** Create a Course table with the following fields
(Student Name, Course ,College ,Fee)
(a) Insert five records
(b) Display all the tuples .
(c) Use any five Aggregate functions .
- 11)** Create a Course table with the following fields
(Student Name, Course ,College ,College Address, Principal Name ,Fee)
(a) Insert five records
(b) Display the Maximum course fee along with the Course
(c) Display the name of students, their college name, Principal name where the course is MCA.
- 12)** Create Sales Order table with the fields
(Order NO, Order_ date, client NO, dely _ type, order_ status)
dely_ type = Partial delivery (p) or Full Delivery (F)
(a) Insert five records
(b) Display the order number and day on which clients placed their order .
(c) Find the date, 15 days after today's date .
- 13)** Create Sales Order table with the fields
(Order NO, Order _ date, Client NO, dely_ type, order_ Status)
(a) Insert five records
(b) Display the order number and day on which clients placed their order .
(c) Find the date, 15 days after today's date .
(d) Display the month (in alphabetical order) when the order must be delayed .

14) Create Sales Order table with the fields

(Order NO, Order_ date, client NO, dely_ type, Order_ status)

- (a) Insert five records
- (b) Find the order date in the format 'DD-MONTH-YY'.
- (c) Display the order date as day in character format i.e. 21-Dec-09 .

15) Create Sales table with the following fields

(Sales NO, Sales name, Branch, Sales amount, DOB)

- (a) Insert five records
- (b) Calculate total sales amount in each branch
- (c) Calculate average sales amount in each branch .
- (d) Display all the salesmen who are born in the month of December .

16) Create a table DEPT with the following fields

(Dept NO, d name, Location)

- (a) Insert five records
- (b) Display the dname which are located in Hyderabad city .
- (c) Add a column called dept expenditure and insert data .

17) Create a table by the name Sports with the following fields

(Sports Name, Sports Person, Gender, Age, Experience)

- (a) Insert five records.
- (b) Display SportsPerson in upper case .
- (c) Display Sports Name in lower case .

18) Create Inventory table

(Sales NO, Sales name, Branch, Sales amount)

- (a) Insert five records
- (b) Calculate total sales amount in each branch
- (c) Add a column called sales price .
- (d) Calculate sales price as 20% of sales amount .

19) Create a software table with the following fields

(software name , Cost, date of manufacture, date of expiry ,NO of copies)

- (a) Insert five records
- (b) Display NO of copies and date of manufacture for each software.
- (c) Display date of manufacture and expiry for each software .

20) Create a software table with the following fields

(Software name, Cost, date of manufacture, date of expiry, NO of copies)

- (a) Insert five records
- (b) Display cost and date of manufacture for each software.
- (c) Add a column called software type and enter data into it .
- (d) Display the name of software in upper case .

21) Create a Faculty table with following fields

(Name, Specialization, Experience, Age)

- (a) Insert five records
- (b) Display the name in lower case
- (c) Add a column called Grade
- (d) If the experience is more than five years assign the grade as " A "

22) Create a Faculty table with following fields

(Name, Subjects taught, Date of joining)

- (a) Insert five records .
- (b) Display the name, subject and Date of joining in a format like " 2nd of December 2010 " .

23) Create a table by the name Bank with the following fields

(Bank Name, Branch, Interest Rate, Customer Age, Amount)

- (a) Insert five records .
- (b) Display all the tuples.
- (c) For the Customer Age > 55 assign Interest Rate as 12% on the amount.

24) Create Stock table with the following fields

(Item NO, ItemName, Purchases, Sales)

- (a) Insert five records .
- (b) Display the item name which has highest sales
- (c) Add a column called closing stock and declare as
" closing stock = purchases-sales "

25) Create Teacher table with the following fields

(Name , Dept NO, Dept Name, Location, Salary)

- (a) Insert five records
- (b) Give Increment of 25% salary for Commerce Department .
- (c) Perform Rollback and Commit commands .

26) Create Client master with the following fields

(Client NO, Name, Address, State, bal_due)

- (a) Insert five records
- (b) Find the names of clients whose bal_due > 5000 .
- (c) Change the bal_due of Client NO " C123" to Rs. 5100
- (d) Change the name of Client master to Client12 .

Question Bank of Managerial Economics
B.Com (Honours)
(Semester – II) w.e.f 2015-16

Unit-I

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.

UNIT-II

1. Prepare chart for economist's approaches.
2. Explain theory of firm with a graph.
3. Explain Baumols sales revenue maximization theory with a graph.
4. Prepare chart for corporate power structure.
5. Explain Simon's satisficing behaviour theory.

UNIT-III

1. Prepare chart for distinguishing between perfect competition and monopoly competition.
2. Prepare chart for distinguishing between monopoly, monopolistic and oligopoly.
3. Draw an imaginary kinked demand curve.
4. Prepare chart for different types of monopoly.
5. Explain product discrimination with a graph.

UNIT-IV

1. A firm produces 5000 units of commodity X at the total fixed cost of rs.20000 and total variable costs of rs.30000. Find the price which the firm would charge from its customers if it wants to make a net profit margin of 15% on cost. The firm uses cost plus pricing method.
2. Draw a curve using marginal cost pricing method.
3. Prepare chart for computing transfer price.

4. Prepare chart for different type profit.
5. Explain imperfection theory of profit.

UNIT-V

1. Draw a chart for trade cycle.
2. Estimate per-capita income with the help of following information:

National income=1000cr

Population of the country=10lakhs

3. Find out NNP

GNP=2000cr

Depreciation=500cr

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

NNP=2000cr

Indirect taxes=80cr

Subsidies=40cr

5. Calculate personal income using the following data

Disposable income=40cr

Personal taxes=10 cr

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. 3	Dr.K.Prabhakar Reddy	Badruka College of Commerce	Vice Principal, HOD,Commerce	33 Years	9849100810
	3. 4	Mrs. Renu Mathur	A.V College of Arts, Science & Commerce	Lecturer	20 Years	8885744253
	4. 5	Mrs. Resheta Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	5. 6	Mrs. Anita	Reddy College	Lecturer	18 Years	9963380851
Business Statistics & Adanced Business statistics	6. 1	Dr.Ramana Murthy	VNCC govt College	Head,Department of Commerce	20years	9440395728
	7. 2	Mrs.Indira	Bhavans College	Lecturer	15 years	7207874125
	8. 3	Prof.Patrick Anthony	Osmania University	Assisntant Professor	20 years	9247799257
	9. 4	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	10. 5	D.Rukmini	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9866606904
	11. 6	B.Srishailam	Sarder Patel College	Lecturer	18 Years	
BO & POM	12. 1	Mrs.Anita	St.Mary's College, Secunderabad	Lecturer	25 years	9849867610
	13. 2	Mrs.Vanisree	St.Francis College	Lecturer	15 years	
	14. 3	Mr.Ravinder	Lal Bahadur College	Lecturer	20 years	9848813195
	15. 4	Mrs.SreeLakshmi	SVR College	Lecturer	25years	9440573369
	16. 5	K.David Prem Raj	Badruka College of Commerce	Lecturer	23 Years	9493975585
	17. 6	Sandeep	Loyola College	Lecturer	16 Years	9440687475
B.ECO/M.ECO	18. 1	Ms.Geethanjali	Bhavans College	Lecturer	20 years	
	19. 2	Ms.Saroja	SP College, Secunderabad.	Lecturer	12 years	
	20. 3	Ms.Savitri	St.Josephs College	Head, Department of Commerce	12 years	9246365399
	21. 4	Mrs.Mallika	St.Francis College	Lecturer	15 years	9848519360
	22. 5	S.CH.V Sharma	Badruka College of Commerce	Lecturer	25 Years	9963119046
	23. 6	Sri.V.Vijendra Chary	Badruka College of Commerce	Lecturer	23 Years	9908298835

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FIT/RDBMS	24. 1	Someshwar Rao	Badruka College of Commerce	Principal	33 Years	9949495772
	25. 2	Sri. Vinod Babu Bandari	Badruka College of Commerce	Lecturer	22 Years	8520946318
	26. 3	Mrs. Rishitha Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	27. 4	Satyanarayana	IIMC	Lecturer	16 Years	9866260143
	28. 5	D.Vinay Kumar	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9247596407
	29. 6	M.Vijay	IMC	Lecturer	14 Years	8143567352
BFT/IFT	30. 1	Ms.Ranjani	Nizam College	Lecturer	15 years	9247541936
	31. 2	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	32. 3	Krishna Vardan Reddy	Badruka College of Commerce	Lecturer	20 Years	9247282214
	33. 4	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.

**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*

II. 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			

5. 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
6. The same will be scaled down to 10 marks in case of computer theory exam
7. 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.
8. 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)

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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

9. Present the important features of business transactions in the form of a poster.

10. Prepare a Chart showing classification of industries
11. Prepare a chart of showing branches of trade
12. Prepare a chart of showing branches of commerce
13. Prepare a chart showing difference between trade, commerce and industry.
14. Prepare a table showing Hindrances in distribution of goods and Elements which overcome these hindrances
15. Exhibit important objectives of business through a chart.
16. Present important characteristics of a businessman to be successful.

Unit II

6. Prepare a chart showing the classification of business organizations
7. Present the important features of a sole proprietorship business through a poster
8. Present the important features of a partnership business through a poster
9. Show the classification of partners in a partnership firm through a chart.
10. Draft a partnership deed in which 3 partners take part with imaginary details not exceeding three pages

Unit III

9. Prepare a chart showing the stages in incorporation of a company
10. Prepare a chart showing any ten important differences between a public and private company
11. Prepare a chart showing kinds of companies
12. Obtain a copy of Memorandum of Association of a company and make a note of important contents from it.
13. Obtain a copy of Articles of Association of a company and make a note of important contents from it.
14. Obtain a copy of Prospectus issued by a company and make a note of important contents from it.
15. Present the features of a company in form of a chart
16. Prepare a poster showing classification of a company based on incorporation

Unit IV

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

Unit V

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

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

8. 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

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

No. of Oranges	Total utility	Marginal utility
8		40
9		35
10		20
11		10
12		-0-
13		-10
14		-20

10. 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

11. 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

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

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
6	50
7	40
8	30
9	20
10	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

4. Draw Isoquants curve with the help of imaginary figures.
5. List out economies & diseconomies of scale?
6. 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 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:

6. 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

7. 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".

8. Create 4 Slides on "Traffic Rules" and apply different Custom Animation Schemes and show only 3 slides (without using Delete option)

9. 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.

10. 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:

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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

- d) Sort the data by Srollno
- e) Display Srollno, Sname, State and Marks where marks > 80
- f) 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 down load 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 names 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 of Principles of Management
B.Com (All streams)
(Semester-II) w.e.f 2015-16

Unit I

5. Exhibit the important functions of management in the form of a chart.
6. Present important features a manager should possess to be successful.
7. Prepare a table showing differences between Management & Administration.
8. Draw a table showing recent trends in Management.

Unit II

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

Unit III

8. Prepare a Chart showing steps in planning.
9. Prepare a Chart showing types of plans.
10. Prepare an organization chart for a functional organization.
11. Prepare a diagram showing different levels of management.
12. Prepare a chart showing steps in organizing.
13. Prepare a Chart showing the staffing process.
14. Prepare organization chart of your college.

Unit IV

8. Draw a table differentiating leadership from management
9. Prepare a chart showing communication process.
10. Highlight the Principles of effective Directing through a diagram.
11. Draw a chart showing types of communication.
12. Highlight the principles of effective direction through a chart.
13. Show the barriers of communication through a poster.
14. Draw a table showing the difference between Centralization and Decentralization.

Unit V

7. Draw a table showing the difference between co-ordination and controlling.
8. Draw a chart showing steps in controlling process.
9. Prepare a chart showing elements of delegation.
10. Draw a chart showing types of delegation of authority
11. Draw a diagram containing the steps in delegation of authority
12. Prepare a feasibility report for starting of a canteen at your college

Question Bank of Managerial Economics
B.Com (Honours)
(Semester – II) w.e.f 2015-16

Unit-I

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.

UNIT-II

1. Prepare chart for economist's approaches.
2. Explain theory of firm with a graph.
3. Explain Baumols sales revenue maximization theory with a graph.
4. Prepare chart for corporate power structure.
5. Explain Simon's satisficing behaviour theory.

UNIT-III

1. Prepare chart for distinguishing between perfect competition and monopoly competition.
2. Prepare chart for distinguishing between monopoly, monopolistic and oligopoly.
3. Draw an imaginary kinked demand curve.
4. Prepare chart for different types of monopoly.
5. Explain product discrimination with a graph.

UNIT-IV

1. A firm produces 5000 units of commodity X at the total fixed cost of rs.20000 and total variable costs of rs.30000. Find the price which the firm would charge from its customers if it wants to make a net profit margin of 15% on cost. The firm uses cost plus pricing method.
2. Draw a curve using marginal cost pricing method.

3. Prepare chart for computing transfer price.

4. Prepare chart for different type profit.

5. Explain imperfection theory of profit.

UNIT-V

1. Draw a chart for trade cycle.

2. Estimate per-capita income with the help of following information:

National income=1000cr

Population of the country=10lakhs

3. Find out NNP

GNP=2000cr

Depreciation=500cr

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

NNP=2000cr

Indirect taxes=80cr

Subsidies=40cr

5. Calculate personal income using the following data

Disposable income=40cr

Personal taxes=10 cr

Computer Lab Practicals - Question Bank
B.Com (Honors) CBCS Semester - II
Relational Database Management System (RDBMS)

Time: 60 Minutes

Record: 05
Attendance: 05

- 1) Create a Student table for the following fields:
(Student NO, Student Name, Student College, University, Address, Marks in First Year, Second Year, Final Year)
Insert Five Records.
Calculate Percentage for Marks field.
List all the students who got less than 50% Marks.
List all the students who got more than 90% Marks.
- 2) Create a Student table for the following fields:
(Student NO, Student Name, Marks in DBMS, Ecommerce, FIT, Web Programming)
Insert Five Records.
Increase 9% marks to all students in total.
List all the students who are failed.
Create a view by the name Student12.
- 3) Create a Emp table for the following fields:
(Emp NO, Emp Name, Emp Address, Salary, Dept)
Insert Five Records.
Calculate Total for Salary field .
List all the Employees who get less than 6000 as Salary.
Increase Rs. 1000 for the employees whose salary is less than 6000.
- 4) Create a Emp table with the following fields:
(EmpNO, EmpName, EmpAddress, Salary, Dept)
Insert Five Records.
Use Any Five Aggregate Functions.
- 5) Create a Emp table with the following fields:
(Emp NO, Emp Name, Job, Basic, Dept NO, DA, HRA, PF, Date of Joining, Gross Pay, Net Pay)
Insert Five Records.
Calculate DA as 25% of Basic .
Calculate HRA as 45% of Basic .
Calculate Gross Pay and Net Pay .
Display all the Department Numbers and Employees Names .
- 6) Create a Emp table with the following fields:
(Emp NO, Emp Name, Job, Salary , Dept NO)
Insert Five Records.
Display the Unique Department Numbers.
Display all the Tuples .
Replace the heading ANNSAL instead for Sal * 12.
- 7) Create a Emp table with the following fields:
(Emp NO, Emp Name, Job, Salary)
Insert Five Records.
Display all the employees who earn minimum salary.
Display all the employees who earn maximum salary.
- 8) Create a Emp table with the following fields:
(Emp NO, Emp Name , Job, Basic, Dept NO)
Insert Five Records.
Create a view by the name Emp12.
Alter the width of field Emp Name to 21 characters.

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- 9) Create a Emp table with the following fields:
(Emp NO, Emp Name, Job, Basic, DA, HRA, PF, Gross Pay, Net Pay)
Insert Five Records.
Calculate DA as 30% of Basic.
Delete the tuple where DA=1000.
Calculate Gross Pay and Net Pay.
- 10) Create a Course table with the following fields
(Student Name, Course, College, Fee)
Insert five records
Display all the tuples .
Use any five Aggregate functions.
- 11) Create a Course table with the following fields
(Student Name, Course, College, College Address, Principal Name, Fee)
Insert five records
Display the Maximum course fee along with the Course
Display the name of students, their college name, Principal name where the course is MCA.
- 12) Create Sales Order table with the fields
(Order NO, Order_ date, client NO, dely_ type, order_ status)
dely_ type = Partial delivery (p) or Full Delivery (F)
Insert five records
Display the order number and day on which clients placed their order.
Find the date, 15 days after today's date.
- 13) Create Sales Order table with the fields
(Order NO, Order _ date, Client NO, dely_ type, order_ Status)
Insert five records
Display the order number and day on which clients placed their order.
Find the date, 15 days after today's date.
Display the month (in alphabetical order) when the order must be delayed .
- 14) Create Sales Order table with the fields
(Order NO, Order_ date, client NO, dely_ type, Order_ status)
a) Insert five records
b) Find the order date in the format 'DD-MONTH-YY'.
c) Display the order date as day in character format i.e. 21-Dec-09.
- 15) Create Sales table with the following fields
(Sales NO, Sales name, Branch, Sales amount, DOB)
a) Insert five records
b) Calculate total sales amount in each branch
c) Calculate average sales amount in each branch.
d) Display all the salesmen who are born in the month of December.
- 16) Create a table DEPT with the following fields
(Dept NO, d name, Location)
a) Insert five records
b) Display the dname which are located in Hyderabad city.
c) Add a column called dept expenditure and insert data.
- 17) Create a table by the name Sports with the following fields
(Sports Name, Sports Person, Gender, Age, Experience)
a) Insert five records.

- b) Display SportsPerson in upper case .
 - c) Display Sports Name in lower case .
- 18) Create Inventory table
(Sales NO, Sales name, Branch, Sales amount)
- a) Insert five records
 - b) Calculate total sales amount in each branch
 - c) Add a column called sales price.
 - d) Calculate sales price as 20% of sales amount.
- 19) Create a software table with the following fields
(Software name, Cost, date of manufacture, date of expiry, NO of copies)
- a) Insert five records
 - b) Display NO of copies and date of manufacture for each software.
 - c) Display date of manufacture and expiry for each software.
- 20) Create a software table with the following fields
(Software name, Cost, date of manufacture, date of expiry, NO of copies)
- a) Insert five records
 - b) Display cost and date of manufacture for each software.
 - c) Add a column called software type and enter data into it.
 - d) Display the name of software in upper case.
- 21) Create a Faculty table with following fields
(Name, Specialization, Experience, Age)
- a) Insert five records
 - b) Display the name in lower case
 - c) Add a column called Grade
 - d) If the experience is more than five years assign the grade as "A"
- 22) Create a Faculty table with following fields
(Name, Subjects taught, Date of joining)
- a) Insert five records .
 - b) Display the name, subject and Date of joining in a format like "2nd of December 2010".
- 23) Create a table by the name Bank with the following fields
(Bank Name, Branch, Interest Rate, Customer Age, Amount)
- a) Insert five records.
 - b) Display all the tuples.
 - c) For the Customer Age > 55 assign Interest Rate as 12% on the amount.
- 24) Create Stock table with the following fields
(Item NO, ItemName, Purchases, Sales)
- a) Insert five records.
 - b) Display the item name which has highest sales
 - c) Add a column called closing stock and declare as "closing stock = purchases-sales"
- 25) Create Teacher table with the following fields
(Name, Dept NO, Dept Name, Location, Salary)
- a) Insert five records
 - b) Give Increment of 25% salary for Commerce Department.
 - c) Perform Rollback and Commit commands.
- 26) Create Client master with the following fields
(Client NO, Name, Address, State, bal_due)

- a) Insert five records
- b) Find the names of clients whose bal_due > 5000.
- c) Change the bal_due of Client NO "C123" to Rs. 5100
- d) Change the name of Client master to Client12.

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

1. Prepare an exhibit of the regulatory frame work 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 SOFTWHERE 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 AAEP2337A 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	recovered from the
-----	------------	-----------------	--------------------

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		Rules (Rs.)	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 - ACBPB8976S.

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
B.COM (HONORS) (SEMESTER-III)
FOREIGN TRADE (BCH305)

1. Show a chart showing the various theories of International Trade.
2. Explain the main focus of Adam Smith's absolute theory.
3. State the main area focused by Ricardo's and Hebel's theories.
4. Draw Balance of payments accounts and show the parts of BOP
5. Draw a chart showing the various components of capital account in BOP
6. Draw a chart showing the various components of current account in BOP
7. What is balance of trade? List the various items of current account.
8. State the differences between BOP and BOT?
9. Explain the concept of Equilibrium
10. What are disequilibria?
11. State the remedies for disequilibria of BOP
12. Explain the various sources of supply of foreign exchange
13. State two examples, explaining the relationship between rise in price of foreign currency and its demand?
14. Draw a diagram showing important functions of Foreign exchange market.
15. Exhibit the salient features of Foreign Exchange Market in the form of a chart.
16. Draw a chart showing the types of Regional Economic grouping
17. State the various advantages of Regional Economic grouping

18. State the various disadvantages of Regional Economic grouping
19. Draw a chart showing the various objectives of IMF
20. Draw a chart showing the various functions of IMF
21. Draw a chart showing the various objectives of IMF
22. Draw a chart showing the various functions of IBRD
23. State the various objectives of IBRD
24. Explain the aims of WTO
25. Show a chart showing the recent activities of WTO

QUESTION BANK
B.COM (HONORS) (SEMESTER-III)
BUSINESS COMMUNICATION & REPORT WRITING

1. **What do you mean by media or channel of communications?**
2. **What do you mean by written communication?**
3. **What is business letter?**
4. What are the essential Parts of a Business Letter?
5. **What is office memo?**
6. **State some expressions of non-verbal communication.**
7. **State the media of oral communication**
8. **Write some medias of written communication for management**
9. **Write some media of written communication for employees**
10. **What are the causes for liking written communication?**
11. **. State some essentials of a good business letter.**
12. What is Oral Presentation
13. What is Non Verbal Communication?
14. What is Upward Communication?
15. What is Downward Communication?
16. What is Vertical and Horizontal Communication?
17. Why Business Reports are written?
18. What is Internal and External Communication?
19. Define Listening,
20. What are Qualities / Responsibilities of a Good Listener
21. Explain Barriers to Effective Listening
22. Draft a statutory report for newly established Raveendra Ltd; of Nalgonda with imaginary details.

23. Obtain specimen of a notice of Annual General Body meeting of a company.
24. Draft notice of AGM of Devi Ltd; with imaginary details.
25. Obtain a specimen Directors Report of a company and note the contents in 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, Father's 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 deducing 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

QUESTION BANK
B.COM (HONORS) (SEMESTER-IV)
E-Commerce & Digital marketing

1. *Create a table with one row and four column* in the first column Number should be displayed and in the subsequent columns. 1. 2. 3.4 should be displayed.*
2. *Create a program to create pull-down menu.*
3. *Create an HTML program which contains the HAPPY NEW YEAR 2007 in H3 size and it should be blinking, with background in red color.*
4. *Write a program in HTML wherein, your name will scroll, alternate, slide in a web page.*
5. *Create a HTML program which contains your in name the sizes hi to h6 and each one should in Bold. Italic, Superscript and Subscript.*

6. *Create a list containing ordered list and unordered list with at least 5 items.*
7. *Create a table with 2 row* and three columns with first column in red, second in blue and third in green. Write a program to create two inline frames.*
8. *Create two documents in HTML with hyper links to each other.*
9. *Write an HTML program which consists of at least 3 logical style tags.*
10. *Create a program to create RUBY text using HTML.*
11. *Create a paragraph in HTML which contains the symbols - Less than. Greater than. Pound. Plus or Minus, Quarter. Three Quarters.*
12. *Create a bio-data form using HTML.*
13. *Create an HTML program :o compose an email with appropriate text boxes and buttons.*
14. *Write the name of your favourite teacher in h3 size and apply sliding marquee.*
15. *Create your class time table using HTML.*
16. *Create an Examination form in HTML.*
17. *Illustrate the use of anchor tag with help of an example using HTML.*
18. *Create a Questionnaire with atleast 15 questions with text box. radio buttons, pull down menus used in it.*

19. *Create a HTML program which should have the name of your State and it should be in following styles Bold. Italics. Teletype, Underlined. Strikethrough, Subscript and Superscript. It should contain a nested list of atleast 10 districts.*
20. *Create a HTML document which shows a Feedback form with Name, Email Id, Address, Gender. Qualification fields etc.. Using Text fields. Radio Buttons, Comments Box. Submit Button, and Reset button.*
21. *Create a HTML document which shows 10 items and illustrate ordered list, unordered list and Definition list.*
22. *Create a paragraph in HTML with an image in the background and your name aligned on the four sides of the web page and name of your college in h2 size scrolling in the centre of the web page b. Create a table with 5 columns and 2 rows.*
23. *Create a table with single row and 5 columns and these 5 columns should contain names of 5 flowers.*

24. *Create an HTML program which contains the text OSMANIA UNIVERSITY in h4 size, in green color and blinking with background color being blue.*
25. *Create a table in HTML with 3 rows and 3 columns with names of your classmates in each of the cells.*
26. Using Microsoft Front Page editor and HTML in Designing a Static Webpage/ Website.

QUESTION BANK
B.COM (HONORS) (SEMESTER-IV)
PRINCIPLES OF MARKETING

1. Draw the figure of elements of a modern marketing system.
2. Draw the diagram of Selling and Marketing concept.
3. How you manage marketing strategy and the marketing mix. Explain with diagram.
4. Draw a diagram showing micro and macro environment.
5. Draw the table of contents of marketing plan.
6. Draw the table of major social classes in India.
7. Draw the diagram of external and internal influences shaping consumer purchase decisions.
8. Exhibit the role of marketing intermediaries through a chart?
9. Explain model of buyer behavior?
10. Explain adopter categorization on the basis of relative time of adoption of innovations
11. with diagram.
12. Draw a diagram showing Maslow's hierarchy of needs.
13. Explain the buyer decision process with the diagram.
14. Draw the chart of steps in market segmentation, targeting and positioning.
15. Draw a chart showing the benefits of segmentation.
16. Exhibit the requirements for effective segmentation through a chart.
17. Draw the table of Major Segmentation variables for consumer markets.
18. Present Johnson and Johnson companies target market?
19. Prepare a report on changing life styles with FMCG's of different companies?

20. List out the products produced by HLL and explain their segmentation model?
21. Present Target marketing strategies with diagram.
22. Explain three levels of products with the diagram.
23. Draw the table of marketing considerations of consumer products.
24. Show individual product decision with the help of a diagram.

25. Explain the stages in New Product Development with the diagram.
26. What are the four service characteristics explain with diagram.
27. Draw the diagram of sales and profits over the product's life from inception to decline.
28. Explain Styles, Fashions, and Fads with diagram.
29. Draw the table showing of Product Life Cycle characteristics.
30. Explain Break-even chart for determining target price.
31. Draw the table of Price adjustment strategies.
32. Value based pricing versus cost based pricing explain with diagram.
33. Draw the table of price adjustment strategies.
34. What are the factors influencing price determination of products or service?
35. Explain the pricing strategy of Reynold's and cello pens and LED's of Sony companies?
36. Draw the figure using marketing intermediary reduces the number of channel transactions.
37. Draw the diagram of Multi channel distribution system.
38. Draw the table of major store Retailer types.
39. Draw the figure of integrated marketing communications.
40. Draw the major advertising decisions.
41. Draw the figure of Push versus Pull promotion strategy.
42. Draw the diagram to explain elements of communication process.
43. Draw the figure of Buyer readiness stages.
44. Draw the table and explain profiles of Major media types.
45. Give some examples of promotion mix strategies of Indian companies FMCG products?

QUESTION BANK
B.COM (HONORS) (SEMESTER-IV)
MANAGEMENT INFORMATION SYSTEM (BCH407)

1. Explain System Concept
2. Write brief note on Management Information System.
3. Draw a chart showing the level of MIS structure.
4. Draw a chart with the steps of MIS risks-
5. What is risk with regard to information systems?
6. What is management information system?
7. What are the components of an information system?
8. What are the types of MIS?
9. What is the difference between structured and unstructured information?
10. What do you mean by personnel information system?
11. What is meant by system analysis?
12. How the information needs of MNCs differ from those of domestic firms?
13. Differentiate between verification and validation.
14. What are the layers that consists information system architecture?
15. What are the purposes of system development?
16. What are the differences between logical design and physical design?
17. What are the functions of marketing information system?
18. State the importance to include a model in a DSS.
19. What are the difficulties of carrying out a cost benefit analysis?
20. List the various cost benefit evaluation methods.
21. Why is testing important?
22. What is the primary objective of software quality assurance?
23. What is software reliability?
24. How are the various software development life cycle models classified?
25. What is transaction processing system?
26. Distinguish between open system and closed system.
27. What is top-down programming structure?
28. What is technical feasibility?
29. Distinguish between model base and knowledge base.
30. State the importance of database in international information system.
31. Distinguish between transcription error and transposition error.
32. What is context diagram?

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 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?

**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.**

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:

Opening Balance	Rs.
Capital	4,00,000
Furniture	1,00,000
Cash	30,000
Building	2,00,000

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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.

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

Salaries	70,000	Capital	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%.			

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

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

10. Mr.Sudhir started business with cash Rs.3,00,000:

Purchased 20 CTV's @10,000 each for cash.

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.

11. Prepare Trading and P & L A/c and also Balance sheet.

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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.

12. 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.

13. 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

14. 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.

15. 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.

16. 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

17. Edit the following transactions

a. Bought goods worth Rs.5,500, alter it to Rs.10,000
b. Sold Goods to Madhu Rs.5,000 alter into Rs.7,000
c. Cash received from Venkat Rs.1,000 later it to Ramana
d. Paid cash to Vasu Rs1,000, alter to bank.

18. Prepare a Bank book for the following transactions.

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- a) Balance at Andhra Bank Rs.1,50,000
 b) Paid to Rama Rs.50,000 by Cheque
 c) Paid ABC Rs.25,000 by cheque
 d) Cash withdrawn by cheque Rs.20,000 for office use
 e) Deposited a cheque from X for Rs.5,900 and Cash Rs.500.
19. Give effect to the following discounts in the transactions.
 a) Purchased goods worth Rs.5,000 less 5% discount
 b) \b) Rs.2,646 received from Vijay and allowed discount Rs.54;
 c) Cash Rs.5,292 paid to Anand and Discount given by him Rs.108.
20. 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

21. Create a company of your own generate a sales register and purchase register with 10 transactions cash. Assume your own amounts.
22. 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	

23. Enter the following balance and create B/S:

Particulars	Dr. (Rs.)	Cr. (Rs.)
Cash in hand	1,00,000	
B/R	10,000	
S.Debtors	40,000	
Patents	20,000	
Plant	30,000	
S.Creditors		50,000
B/R		50,000
Capital		1,00,000

Subject	S.No	Name of the Faculty	College	Designation	Experience	Contact Number
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Panel of Paper Setters/ Examiners

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FA -I	34.	Dr.Sreelatha	Bhavans College	Head,Department of Commerce	25 years	9948078133
	35.	Dr.K.Prabhakar Reddy	Badruka College of Commerce	Vice Principal, HOD,Commerce	33 Years	9849100810
	36.	Mrs. Renu Mathur	A.V College of Arts, Science & Commerce	Lecturer	20 Years	8885744253
	37.	Mrs. Resheta Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	38.	Mrs. Anita	Reddy College	Lecturer	18 Years	9963380851
Business Statistics & Adanced Business statistics	39.	Dr.Ramana Murthy	VNCC govt College	Head,Department of Commerce	20years	9440395728
	40.	Mrs.Indira	Bhavans College	Lecturer	15 years	7207874125
	41.	Prof.Patrick Anthony	Osmania University	Assisitant Professor	20 years	9247799257
	42.	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	43.	D.Rukmini	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9866606904
BO & POM	44.	B.Srishailam	Sarder Patel College	Lecturer	18 Years	
	45.	Mrs.Anita	St.Mary's College, Secunderabad	Lecturer	25 years	9849867610
	46.	Mrs.Vanisree	St.Francis College	Lecturer	15 years	
	47.	Mr.Ravinder	Lal Bahadur College	Lecturer	20 years	9848813195
	48.	Mrs.SreeLakshmi	SVR College	Lecturer	25years	9440573369
B.ECOM/ECO	49.	K.David Prem Raj	Badruka College of Commerce	Lecturer	23 Years	9493975585
	50.	Sandeep	Loyola College	Lecturer	16 Years	9440687475
	51.	Ms.Geethanjali	Bhavans College	Lecturer	20 years	
	52.	Ms.Saroja	SP College, Secunderabad.	Lecturer	12 years	
	53.	Ms.Savitri	St.Josephs College	Head, Department of Commerce	12 years	9246365399
	54.	Mrs.Mallika	St.Francis College	Lecturer	15 years	9848519360
FIT/RDBMS	55.	S.CH.V Sharma	Badruka College of Commerce	Lecturer	25 Years	9963119046
	56.	Sri.V.Vijendra Chary	Badruka College of Commerce	Lecturer	23 Years	9908298835
	57.	Someshwar Rao	Badruka College of Commerce	Principal	33 Years	9949495772
	58.	Sri. Vinod Babu Bandari	Badruka College of Commerce	Lecturer	22 Years	8520946318
	59.	Mrs. Rishitha Reddy	A.V College of Arts, Science & Commerce	Lecturer	17Years	9959542233
	60.	Satyanarayana	IIMC	Lecturer	16 Years	9866260143

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	61.	D.Vinay Kumar	A.V College of Arts, Science & Commerce	Lecturer	8 Years	9247596407
	62.	M.Vijay	IMC	Lecturer	14 Years	8143567352
BFT/IFT	63.	Ms.Ranjani	Nizam College	Lecturer	15 years	9247541936
	64.	Dr. K.Anjanyelu	Badruka College of Commerce	Reader	23 Years	9502784203
	65.	Krishna Vardan Reddy	Badruka College of Commerce	Lecturer	20 Years	9247282214
	66.	Srinivas	Badruka College of Commerce	Lecturer	18 Years	9505024080

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