B.Com CA (CBCS) III Year V Semester					
BC501	Consumerism	SEC-3	2	2	
BC502	Organisational Behaviour	GE-1	2	2	
BC503	Cost Accounting	DSC	5	5	
BC504	Business Law	DSC	5	5	
BC505	Banking Theory & Practice	DSC	4	4	
BC506	Computerised Accounting	DSC	4	4	
BC507	E- Commerce	**DSE**	4	4	
BC508	Objective oriented Programming with C++	**DSE**	4	4	
	Total		**30**	**30**	
B.Com CA (CBCS) III Year VI Semester					
BC601	Preparation of Tax Returns	SEC-4	2	2	
BC602	Advertising	GE-2	2	2	
BC603	Managerial Accounting	DSC	5	5	
BC604	Company Law	DSC	5	5	
BC605	Financial Institutions & Markets	**DSC**	4	4	
BC606	Commerce Lab	DSC	4	4	
BC607	Web Technologies	DSE	4	4	
BC608	Relational Data Base Management	**DSE**	4	4	
	Total		**30**	**30**	

AECC: Ability **E**nhancement **C**ompulsory **C**ourse; *SEC: S*kill *E*nhancement *C*ourse; *DSC: D*iscipline *S*pecific *C*ourse; *DSE: D*iscipline *S*pecific *E*lective; *GE: G*eneric *E*lective;

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC501: Consumerism

Max. Marks: 40UE+10IA

UNIT – I: Consumerism- Concept - Need and Scope of Consumerism- Origin of Consumer Movement – Consumer movement in India- Marketization and Consumerism in India - Consumer in India - Consumer of goods and services - Professional services - Medical, legal, educational and welfare services- Rights and Responsibilities of Consumerism- Unfair Trade Practices –Consumer Voluntary Organisations

UNIT – II: Consumer Protection Act, 1986 – Objectives – Definition of Terms – complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices - UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism. Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance - Nature and Functions- Role and working of Consumer Voluntary Organisations in Grievance Settlement.

Suggested Readings:

1. Paul M.C., Consumer Redressal System and Consumer Protection in India, Kalpaz Publications, 2015.
2. Darmanand Mishra, Consumer Protection, APH Publishing Corporation, 2012.

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC502: Organizational Behaviour

Max. Marks: 40UE+10IA

Unit I: Introduction to Organisation and Behaviour: Organisation, Managers,
Managerial Roles and Managerial Skills – Organisational Behaviour: Meaning –
Definition - Factors influencing Organisational behaviour – Scope, Significance -
Emergence of Organisational Behaviour - Contributing Disciplines.

Unit-II: Individual Behaviour and Group Behaviour: Personality – Definitions – Determinants
– Types - Personality Traits Influencing Organisational Behaviour -Group Behaviour:
Concept of Group – Types of Groups – Formal and
Informal Groups

References

1. Robbins P Stephen, Judge A Timothy and Sanghi Seema, Organizational **Behavior**, Pearson
   Education, 2009.
2. Subba Rao P, **Organizational Behaviour,** Himalaya Publishing House, Bombay, 2011.
3. Sarma V S Veluri, **Organisational Behaviour - An Interactive Learning Approach -Text
   and Cases,** Jaico Publishing House, 2009.

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC503: Cost Accounting

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification – Preparation of cost sheet(including problems)

UNIT-II: MATERIAL: Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT-VED-FSND -Issue of Materials to Production – Pricing methods: FIFO-LIFO with Base Stock and Simple and Weighted Average methods. (Including problems)

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

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

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

SUGGESTED BOOKS:
1.Cost Accounting: Jain and Narang, Kalyani Publications.
2. Cost Accounting: M.N. Arora, Himalaya Publications.
3. Cost and Management Accounting: Prashanta Athma, Himalaya Publications.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill Publications.
5. Cost Accounting: Theory and Practice: Banerjee, PHI Publications.
6. Introduction to Cost Accounting: Tulsian, S.Chand Publications.
7. Cost Accounting: Horngren, Pearson Publications.
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC504: Business Law

Max. Marks: 80UE+20IA

UNIT–I: INTRODUCTION TO INDIAN CONTRACT ACT 1872:

Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance- Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrine of "Stranger to a contract"- "No consideration- No contract" - Capacity to a contract - Minors agreements.

UNIT–II: INDIAN CONTRACT ACT 1872:

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT–III: SALE OF GOODS ACT 1930:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice – Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

UNIT–IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition- Kinds of Patents- Transfer of the Patent Rights- Rights of the Patentee- Copy Rights: Definition- Essential Conditions for Copy Rights to be Protected-Rights of the Copyright Owner-Terms of Copy Right- Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT–V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:

Information TechnologyAct-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

Environmental Protection Act 1986: Object - Scope and Scheme of the Act – Definitions - General Powers of the Central Government – Prevention - Control and Abetment of Environmental Pollution – Offences and Penalties.

SUGGESTED BOOKS:
1) Company Law: Kapoor, Sultan Chand and Co. Publications.
2) A Manual of Business Laws: S.N. Maheshwari& S.K. Maheshwari, Himalaya
3) Business Laws: KC Garg & RC Chawla ,Kalyani Publishers.
4) Business Law: PC Tulsian& Bharat Tulsian, McGraw Hill Education
5) Business Law: TejpalSheth, Pearson.
6) Business Law: MC Kuchal&VivekKuchal, Vikas Publishing House.

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC505: Banking Theory & Practice
Max. Marks: 80UE+20IA

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

UNIT-II: RESERVE BANK OF INDIA:
RBI -Functions–control of credit–objectives—instruments-repo rate-reverse repo rate-bank rate-statutory liquidity ratio-cash reserve ratio-money market-role of RBI in money market—role of RBI in exchange rate.

UNIT-III: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS :
Prudential norms-income recognition, asset classification, investments and provisioning--concepts of base rate and net interest margin-importance of Current and Types of banks-Co-Operative Banks –Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD)
UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:
Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms-General and Special Features of Relationship –precautions to be taken by a banker in opening of accounts of special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:
Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques – Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts.
Rule in Clayton's Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage-Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED BOOKS:
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.   Banking: N.T. Somashekar, New Age International Publishers
5.   Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
6.   Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
7.   Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
8.   Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
9.   Management of Banking & Financial Services; Padmalatha Suresh, Pearson
10.   Modern Banking: D. Muralidharan, PHI.

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC506: Computerized Accounting

Max. Marks: 80UE+20IA

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

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:
Preparation of Final Accounts for Nonprofit organizations-Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:
Preparation of Stores Legers – Job costing - Common size statement - Funds Flow Statement - Cash Flow Statement-Ratio Analysis

UNIT-V: TAX ACCOUNTING:
Tax applications- Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods

SUGGESTED BOOKS:
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, KalyaniPublications.
8.Business accounting using Tally ERP.9 by Tally Education

B.Com III Year – V Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC507: E-Commerce

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

UNIT-I: INTRODUCTION:

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

UNIT-II:FRAMEWORK OF E-COMMERCE:

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

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

UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

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

UNIT-IV:ELECTRONIC DATA INTERCHANGE:

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

UNIT-V: E-MARKETING TECHNIQUES:

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

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McGraw Hill
4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata McGraw Hill
5. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. KaisarRasheed, Kalyani
7. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand

B.Com III Year – V Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC508: OBJECT ORIENTED PROGRAMMING IN C++
Max. Marks: 50UE+30P+20I

UNIT-I: INTRODUCTION:
Object Oriented Programming: Concepts – Benefits – Languages-Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS:
Encapsulation - Hiding - Abstract data types - Object &Classes – Attributes - Methods - C++ class declaration - State identity and behaviour of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Instantiation of objects - Default parameter value - Object types - C++ garbage collection - Dynamic memory allocation – Meta class/ Abstract classes.

UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:
Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions -Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:
Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions-Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer -C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I /O operations - IOS class format functions - Manipulators.

UNIT–V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:
Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments.
Data Structures: Introduction - Linked list - Stacks - Queues.

SUGGESTED READINGS:
1. Objected Oriented Programming with C++: E.Balagurusamy, McGrawHill.
2. C++ Programming-A Practical Approach:MadhusudanMothe, Pearson.
3. Object Oriented Programming Using C++: Chadha&Chadha, Kalyani.
4. Programming in C++: A.N.Kamthane, Pearson.
5. The Complete Reference C++: H.Schildt, McGrawHill.
6. C++:How to Program: Deitel&Deitel, PHI.
7. Mastering C++: KR.Venugopal&R.Buyya, McGrawHill.
8. Schaum's Outlines:Programming with C++: by John R Hubbard.
9. Object Oriented Programming using C++: Somashekara, PHI.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC601: Preparation of Tax Returns
                                                    Max. Marks: 40UE+10IA

UNIT-I: INTRODUCTION
E-filing of Income Tax Returns and E-Payment of Income Tax – Application for PAN – Online Registration of PAN Income Tax Returns of Individuals – Utility Available for Preparation of Return – Viewing of Tax Credit Available in Form 26AS – Filing of Various Returns of Income for an individual i.e., ITR-1 to ITR-4 with Digital Signatures and Without Digital Signatures.

UNIT-II: GST
Overview of GST Act – Concepts – Dealer Registration Procedure – Filing of Return – Tax calculation and issues involved in standardization of taxes.

REFERENCE BOOKS
1. Vinod K Singhania and Dr Kapil Singhania, Direct Taxes Law & Practice, Taxman Publications.
2. Dr Girish Ahuja and Ravi Gupta, Direct Taxes Law & Practice, Bharat Publications.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC602: Advertising

Max. Marks: 40UE+10I

UNIT- 1 : INTRODUCTION TO ADVERTISING: Advertising – Definition – Significance – Classification of advertisements – Functions of Advertising – Objectives – Media Planning, Media Selection: Media planning Process-Selection of Media - Factors influencing the Choice of Media- Benefits of Advertising.

UNIT- II: ADVERTISING & SALES PROMOTION: Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Role of Media in Advertising -Types of Media: Print Media, Electronic Media -

Suggested Books:

 1. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
 2. Advertising – Sontakki – Himalaya Publishing House.
 3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
 4. Advertising Management – Concepts and cases – Mahendra Mohan – Tata McGraw Hill.
 5. Burnelt – Promotion Management Tata McGraw Hill. B.Com (Advertising, Sales Promotion & Sales
6. Chunnawala, S.A., Compendium of Brand Management, Himalaya Publications House, 2004.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC603: Managerial Accounting

Max. Marks: 80UE+20IA

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

UNIT-II: COST-VOLUME-PROFIT ANALYSIS:
 Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

UNIT-III: MARGINAL COSTING AND DECISION MAKING:
Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

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

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

SUGGESTED BOOKS:
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 Publications.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC604: Company Law

Max. Marks: 80UE+20IA

UNIT-I: INCORPORATION OF COMPANIES:
Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

UNIT–II: MANAGEMENT OF COMPANIES:
Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT–III: COMPANY SECRETARY:
Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT–IV: COMPANY MEETINGS:
Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT–V: WINDING UP:
Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up –Removal of name of the company from Registrar of Companies

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

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC605: Financial Institutions & Markets

Max. Marks: 80UE+20IA

UNIT–I: INTRODUCTION:

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

UNIT–II: FINANCIAL INSTITUTIONS: ALL INDIA DEVELOPMENT BANKS:
Role of Financial Institutions in Economic Development – Types of Financial Institutions.
All India Development Banks: Industrial Finance Corporation of India (IFCI) – Industrial Development Bank of India (IDBI) – Industrial Investment Bank of India Limited (IIBIL) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Infrastructure Development Finance Company Limited (IDFC) – ICICI.

UNIT–III: FINANCIAL INSTITUTIONS: STATE LEVEL DEVELOPMENT BANKS:
State Finance Corporations (SFCs): Objectives and Scope - Management – Financial Resources – Functions – Operations – Performance Appraisal and Problems.
State Industrial Development Corporations (SIDCs): Functions – Resources – Operations – Financial Assistance.

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

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

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

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC606: Commerce Lab

Max. Marks: 60UE+20IE+20LAB

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

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

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

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

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

COMMERCE LAB FACILITIES:
i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.

COMMERCE LAB – PROCEDURE AND EVALUATION:
1) Every student should maintain a record of his experiment/ presentation / demo /field study by participating in the class room at the rate of 3 hours per week under the guidance of the faculty.
2) Their internal assessment examination for 20 marks based on his participation and practice in the lab sessions.
3) All the lab records shall be sent to the examination branch for evaluation for 80 marks by the external examination during the spot valuation like any other answer paper. 20 Exercises/ Demo presentations/ Analysis reports in brief are to be recorded during the lab sessions throughout the year. All the 20 exercises have to be evaluated which carry 4 marks each. (i.e., 20x4 = 80 marks).

B.Com III Year – VI Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BCO607: WEB TECHNOLOGIES
Max. Marks: 50UE+30P+20IA

UNIT-I: INTRODUCTION:
Art of creating a web site - Markup language (HTML) – Hypertext - Formatting text - Forms & formulating instructions & formulation elements – Commenting code – Anchors - Back grounds – Images - Hyperlinks – Lists –Tables – Frames - Web design principles.

UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:
An over view of dynamic web pages and dynamic web page technologies: Introduction to Dynamic HTML programing -Cascading style sheets(CSS)- Basic syntax and structure -Events handling- Changing Text and Attributes - Dynamically changing style - Text Graphics and placements- Creating multimedia effects with filters and Transactions.

UNIT-III: JAVA SCRIPT:
Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model- Event handling.

UNIT-IV:EVENTS AND EVENT HANDLERS:
General information about Events – Event –OnAbort –OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - On submit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):
Introduction- Creating XML Documents- XML style Sheet- Hyperlinksin XML Document Object Model- XML Query Language.

LAB WORK:CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.

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

B.Com III Year – V Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BCO608: RELATIONAL DATABASE MANAGEMENT SYSTEMS

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

UNIT-I: BASIC CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation. File Organisation :Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.
Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution
- Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS. SUGGESTED READINGS:

1. Database Systems: R.Elmasri& S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan&J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer,V.Rames&H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth&Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: ParteekBhaia, Kalyani Publishers.