

CBCS Structure for B. Com. Regular Course w. e. f. 2017-18

Semester	Course code	Course Name	Course type	HPW (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104R	Information Technology	DSC-4A	3T+2P	3+1	25T+10P+10I+5A
		Total (only commerce)		17T+2P=19	17+1=18	
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204R	Foreign Trade	DSC-4B	4	4	35T+10I+5A
		Total (only commerce)		18	18	

CBCS Structure for B. Com. Taxation Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course type	Hours (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104T	Income Tax - I	DSE-1A	4T+2P	4+1	25T+10I+10P+5A
		Total (only Commerce)		18T+2P=20	18+1=19	
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204T	Income Tax - II	DSE-2B	4T+2P	4+1	25T+10I+10P+5A
		Total(only Commerce)		18T+2P=20	18+1=19	

CBCS Structure for B. Com. Computers Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course Type	Hours (T+P)	Credits (T+P)	Max. Marks 50
		Add on paper	AECC-1	*	2	
I		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101RTC	Financial Accounting- I	DSC-1A	5	5	35T+10I+5A
	102RTC	Business Economics	DSC-2A	5	5	35T+10I+5A
	103RTC	Business Organization	DSC-3A	4	4	35T+10I+5A
	104C	Information Technology	DSE-1A	4T+2P	4+1	25T+10I+10P+5A
		Total(only Commerce)			18T+2P=20	18+1=19
II		Add on paper	AECC-2	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2B	*	5	
	201RTC	Financial Accounting- II	DSC-1B	5	5	35T+10I+5A
	202RTC	Managerial Economics	DSC-2B	5	5	35T+10I+5A
	203RTC	Principles of Management	DSC-3B	4	4	35T+10I+5A
	204C	Management Information System	DSE-2B	4T+2P	4+1	25T+10I+10P+5A
		Total(only Commerce)			18T+2P=20	18+1=19

CBCS Structure for B. Com. Honours Course w. e. f. 2017-18

Semester	Course Code	Course Name	Course Type	Hours (T+P)	Credits (T+P)	Max. Marks 50
I		Add on paper	AECC-1	*	2	
		English	CC-1A	*	5	
		Second Language	CC-2A	*	5	
	101H	Financial Accounting- I	DSC-1A	4T+2P	4+1	25T+10I+10P+5A
	102H	Business Economics	DSC-2A	4T+2P	4+1	25T+10I+10P+5A
	103H	Business Organization	DSC-3A	4T+2P	4+1	25T+10I+10P+5A
	104H	Information Technology	DSC-4A	4T+2P	4+1	25T+10I+10P+5A
	105H	Management Information System	DSC-5A	3T+2P	3+1	25T+10I+10P+5A
	Total(only Commerce)			19T+10P=29	19+5=24	
II		Add on paper	AECC-1	*	2	
		English	CC-1B	*	5	
		Second Language	CC-2A	*	5	
	201H	Financial Accounting- II	DSC-1B	4T+2P	4+1	25T+10I+10P+5A
	202H	Managerial Economics	DSC-2B	4T+2P	4+1	25T+10I+10P+5A
	203H	Principles of Management	DSC-3B	4T+2P	4+1	25T+10I+10P+5A
	204H	Relational Database Management System	DSC-4B	4T+2P	4+1	25T+10I+10P+5A
	205H	Foreign Trade	DSC-5B	3T+2P	3+1	25T+10I+10P+5A
	Total(only Commerce)			19T+10P=29	19+5=24	

CBCS Structure for B. Com. Regular Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human values & Ethics	2	*
	467301	Core VII	Advanced Accounting- I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	4303(or) 4304	Core Elective I	Entrepreneurship Development (or) Office Management	3+1	3+2
				16+6	9+8
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	4402	Core X	Advance Business Statistics	3+1	3+2
	47403 (or) 4404	Core Elective II	Banking and Financial Services (or) Micro Credit	3+1	3+2
				16+6	9+8
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503 (or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
	47504 (or) 47508	Core Elective IV	Taxation – I (or) Ethics for Professional Accountants	3+2	3+4
		Open Stream	Open Stream	2	*
	48505/48510 48506/48511	Specialisation Elective I	Financial Management (or) International Financial System Principles of Marketing (or) Consumer Behaviour	3+1	3+2
	48507/48512 48508/48513	Specialisation Elective II	Working Capital Management (or) International Financial Management Marketing Management (or) Supply Chain Management	3+1	3+2
				20+9	18+18
VI	467601	Core XIII	Corporate Accounting- II	3+2	3+4
	467602	Core XIV	Cost and Management Accounting- II	3+2	3+4
	467603(or) 467607	Core Elective V	Auditing (or) Corporate Governance	3+1	3+2
	47604(or) 47608	Core Elective VI	Taxation – II (or) Tax Reforms in India	3+2	3+4
	48605/48610 48607/48611	Specialisation Elective III	Investment Management (or) Financial Risk Management Branding and Advertising (or) Retail Marketing	3+1	3+2
	48606/48612 48608/48613	Specialisation Elective IV	Security Analysis and Portfolio Management (or) Indian Capital Markets Services Marketing (or) International Marketing	3+1	3+2
					18+9
Total Credits Theory + Practical (102+ 44= 146)					

* Hours to be given by other departments.

* ID paper offered by the Department : Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Taxation Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human Values & Ethics	2	*
	467301	Core VII	Advanced Accounting- I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	6303 (or) 6304	Core Elective I	CTP & ST (or) Tax Audit	4+1	4+2
				17+6	10+8
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	6402	Core X	Business Organization and Management	3+1	3+2
	6403 (or) 6404	Core Elective II	CST & VAT (or) International Taxation	4+1	4+2
				17+6	10+8
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503 (or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
	6504	Core XIII	Income Tax-III	3+2	3+4
			Open Stream	2	*
	6505 (or) 6509	Core Elective IV	Customs – I (or) Corporate Governance	3+2	3+4
	6506 (or) 6510	Core Elective V	Excise – I (or) Risk Management – I	3+2	3+4
				20+11	18+22
	6508		INTERNSHIP	4	
VI	467601	Core XIV	Corporate Accounting- II	3+2	3+4
	467602	Core XV	Cost and Management Accounting- II	3+2	3+4
	467603 (or) 467607	Core Elective VI	Auditing (or) Corporate Governance	3+1	3+2
	6604	Core XVI	Income Tax-IV	3+2	3+4
	6605(or) 6608	Core Elective VII	Customs – II (or) Ethics for Professional Accountants	3+2	3+4
	6606 (or) 6609	Core Elective VIII	Excise – II (or) Risk Management – II	3+2	3+4
				18+11	18+22
	6607		PROJECT WORK	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical					
104+48+8=160					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Computers Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III		Foundation V	English	3+1	*
		Foundation VI	Second Language	2+1	*
		Inter Disciplinary III	Human Values & Ethics (Commerce)	2	*
	467301	Core VII	Advanced Accounting I	3+2	3+4
	467302	Core VIII	Business Statistics	3+1	3+2
	7303(or) 7304	Core Elective I	RDBMS-I (or) Information Technology Law	3+2	3+4
			16+7	9+10	
IV		Foundation VII	English	3+1	*
		Foundation VIII	Second Language	2+1	*
		Inter Disciplinary IV	Environment Science	2	*
	467401	Core IX	Advanced Accounting- II	3+2	3+4
	47403	Core X	Banking and Financial Services	3+1	3+2
	7403 (or) 7404	Core Elective II	RDBMS-II (or) Information Technology & Cyber Crimes	3+2	3+4
			16+7	9+10	
V	467501	Core XI	Corporate Accounting- I	3+2	3+4
	467502	Core XII	Cost and Management Accounting- I	3+2	3+4
	467503(or) 467507	Core Elective III	Business Law (or) Industrial Relations & Labour Laws	3+1	3+2
		Open Stream	Open Stream	2	*
	47504 (or)47508	Core Elective IV	Taxation-I (or) Ethics for Professional Accountants	3+1	3+2
	7505	Core XIII	Web Programming – I (or) Core Java	3+2	3+4
	7506 (or) 7509	Core Elective V	E-Commerce – I (or) Advances in Information Technology - I	3+2	3+4
				20+10	18+20
	7507		INTERNSHIP	4	
VI	467601	Core XIV	Corporate Accounting- II	3+2	3+4
	467602	Core XV	Cost and Management Accounting- II	3+2	3+4
	467603(or) 467607	Core Elective VI	Auditing (or) Corporate Governance	3+1	3+2
	47604(or) 47608	Core Elective VIII	Taxation-II (or) Tax Reforms in India	3+1	3+2
	7605	Core XVI	Web Programming – II (or) Advanced Java	3+2	3+4
	7606 (or) 7609	Core Elective IX	E-Commerce- II (or) Advances in Information Technology – II	3+2	3+4
				18+10	18+20
	7607		PROJECT WORK	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical					
102+50+8=160					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

CBCS Structure for B. Com. Honours Course w. e. f. 2016-17

Semester	Course Code	Course Type	Course Name	Credits (T+P)	Hours (T+P)
III	8301	Core VII	Corporate Accounting-I	3+2	3+4
	8302	Core VIII	Business Statistics	3+2	3+4
	8303	Core IX	Business Law-I	3+1	3+2
	8304 (or) 8307	Core Elective III	Banking & Financial Services (or) Entrepreneurship Development	3+1	3+2
	8305 (or) 8308	Core Elective III	Business Environment & Policy (or) Micro Credit	3+1	3+2
	8306 (or) 8309	Core Elective III	Auditing and Corporate Governance – I (or) Ethics for Professional Accountants	3+1	3+2
				18+8	18+16
IV	8401	Core X	Corporate Accounting-II	3+2	3+4
	8402	Core XI	Advance Business Statistics	3+2	3+4
	8403	Core XII	Business Law-II	3+1	3+2
	8404 (or) 8407	Core Elective IV	Insurance Services (or) Business Ethics	3+1	3+2
	8405 (or) 8408	Core Elective IV	International Trade and Business (or) Foreign Trade Finance	3+1	3+2
	8406(or) 8409	Core Elective IV	Auditing and Corporate Governance –II (or) Labour Laws	3+1	3+2
				18+8	18+16
V	8501	Core XIII	Cost & Management Accounting-I	3+2	3+4
	8502	Core XIV	Taxation-I	3+1	3+2
		Open Stream	Open Stream	2	*
	8503 (or) 8505	Core Elective V	Human Resource Management – I (or) Industrial Relations	3+1	3+2
	8504 (or) 8506	Core Elective VI	E-Commerce – I (or) Information Technology Law	3+2	3+4
	48505	Specialisation Elective I	Principles of Marketing	3+1	3+2
	48507	Specialisation Elective II	Financial Management	3+1	3+2
				20+8	18+16
	8509		INTERNSHIP	4	
VI	8601	Core XV	Cost & Management Accounting-II	3+2	3+4
	8602	Core XVI	Taxation-II	3+1	3+2
	8603 (or) 8605	Core Elective VII	Human Resource Management – II (or) Organization Behaviour	3+1	3+2
	8604 (or) 8606	Core Elective VIII	E-Commerce – II (or) Information Technology & cyber crimes	3+2	3+4
	48605	Specialisation Elective III	Marketing Management	3+1	3+2
	48606	Specialisation Elective IV	Investment Management	3+1	3+2
				18+8	18+16
	8609		Project Work	4	
Total Credits (Including Internship and Project Work)					
Theory + Practical 112+46+8=166					

* Hours to be given by other departments.

* ID paper offered by the Department: Practical Accountancy (2 Credits)

University College for Women, Koti
B.Com. (Reg/Tax/Comp) I Semester
CBCS With effect from Academic Year 2017-18
FINANCIAL ACCOUNTING - I

Paper Code : 101RTC

Credits: 5

Exam Duration: 2 hrs.

PPW: 5

Max.Marks: 50[35T+10I +5A]

Objective: *To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.*

UNIT-I: ACCOUNTING PROCESS (12hrs)

Financial Accounting: Introduction – Definition – Evolution - Users of Accounting Information- Branches of Accounting – Accounting Principles - Concepts and Conventions- Accounting System- Accounting Standards- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS (10hrs)

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including simple problems)

UNIT-III: BANK RECONCILIATION STATEMENT (10hrs)

Meaning – Need - Reasons for differences between cash book and pass book balances – Favorable and over draft balances – Ascertainment of correct cash book balances - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION (15hrs)

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure.

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6):Meaning – Causes – Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS (13hrs)

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

Skill Development: Students' skills will be enhanced thorough assignments, presentation and case study.

- Make list of Concepts and conventions.
- Verification of pass book.
- Differentiate between Capital and Revenue Expenditure.
- Study of Final Accounts of firm.

SUGGESTED READINGS:

1. Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2. R.L.Gupta&V.K.Gupta: Principles & Practice of Accounting: Sultan Chand.
3. S.P. Jain & K.L Narang Accountancy-I: Kalyani Publishers.
4. Tulasian: Accountancy-I: Tata McGraw Hill Co.
5. T.S.Grewal; Introduction to Accountancy, S.Chand and Co.
6. S.N.Maheshwari& V.L.Maheswari, Advanced Accountancy Vikas.
7. Deepak Sehgil:Fundamentals of Financial Accounting: Tax Mann Publication.
8. Jawahar Lal, . Financial Accounting: Himalaya Publishing House.
9. Prof. Prashantathma :Fundamentals of Accounting : Himalaya publication.

University College for Women, Koti
B.Com. (Reg/Tax/Comp) I Semester
CBCS With effect from Academic Year 2017-18
BUSINESS ECONOMICS

Paper Code : 102RTC
Credits: 5

Exam Duration: 2 hrs.
PPW: 5
Max.Marks: 50[35T+10I +5A]

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

UNIT-I: INTRODUCTION: 8Hrs

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equimarginal utility.

UNIT- II: DEMAND ANALYSIS: 12Hrs

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS: 10Hrs

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS: 8Hrs

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS: 12Hrs

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SKILL DEVELOPMENT:

- Students will be given assignment on subject matter of micro and macro economics.
- A presentation on nature of economics.
- A case study to find out the degree of elasticity of demand on necessities and luxuries.

- Assignment will be given to draw the diagrams and curves showing shifts in demand.
- Seminar on economies and diseconomies of scale.
- Assignment on quantity supplied and changes in supply curve.
- An Assignment on different types of costs.
- Students are asked to draw a chart showing different iso-quant curves.
- Show a diagrammatic representation of TC, MC, and AC.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publications.

University College for Women, Koti
B.Com. (Reg/Tax/Comp) I Semester
CBCS With effect from Academic Year 2017-18
BUSINESS ORGANIZATION

Paper Code : 103RTC
Credits: 4

Exam Duration: 2 hrs.
PPW: 4
Max.Marks: 50[35T+10I +5A]

***Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization*

UNIT-1: FUNDAMENTAL CONCEPTS: (7hrs)

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

UNIT-II: BUSINESS ORGANIZATION: (13hrs)

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - - Partnership Deed -- Meaning – Contents Advantages and Disadvantages of Partnership - Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization- Characteristics - Advantages and Disadvantages- MNC’S Characteristics - Advantages - Limitations.

UNIT-III: FORMATION OF JOINT STOCK COMPANY: (10hrs)

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Mis-statement in the Prospectus- Statement in lieu of Prospectus.

UNIT-IV: SOURCES OF FINANCE: (10hrs)

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance - Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS: (10hrs)

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India .

SKILL DEVELOPMENT:

- **Assignment**
- **Seminar**
- **Group presentation**
- **Power point presentation**
- **Slip test**

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Pu

University College for Women, Koti
B.Com. (Computers) I Semester
CBCS With effect from Academic Year 2017-18
INFORMATION TECHNOLOGY

Paper Code : 104C
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I+10P +5A]

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

UNIT-I: INTRODUCTION (10 Hours)

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS) (12 Hours)

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology.

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING (12 Hours)

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

UNIT-IV: SPREAD SHEET (12 Hours)

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).

UNIT-V: POWER POINT PRESENTATION (12 Hours)

Application of Power Point 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 Power Point presentation - Libre Office Impress).

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.

Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security.

SKILL DEVELOPMENT

1. Basics of Computer, Hardware and Software
2. Operating System- Windows and DOS
3. Word Processing-Mail Merge and Macros
4. Spread Sheet-Functions and Formulas
5. Powerpoint-Presentations using Different Objects and Charts

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.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.

University College for Women, Koti
B.Com. (Reg/Tax/Comp) II Semester
CBCS With effect from Academic Year 2017-18
FINANCIAL ACCOUNTING – II

Paper Code : 201RTC
Credits: 5

Exam Duration: 2 hrs.
PPW: 5
Max.Marks: 50[35T+10I +5A]

Objective: *To acquire accounting knowledge of bills of exchange and other business accounting methods.*

UNIT-I: BILLS OF EXCHANGE: (12hrs)

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange, Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills (Including problems).

UNIT-II: CONSIGNMENT ACCOUNTS: (12hrs)

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice price (Including problems).

UNIT-III: JOINT VENTURE ACCOUNTS: (12hrs)

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment- Accounting Procedure - Method of Recording by single active co-venturer - Separate Set of Books Method- Joint Bank Account (Including problems).

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS: (12hrs)

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: (12hrs)

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems).

Skill Development: Students' skills will be enhanced thorough assignments, presentation and case study.

- Distinction between Promissory note and Bills of exchange.
- Types of Commission.
- Difference between Joint Venture and Consignment.
- Difference between Single Entry and Double Entry systems.
- A case study of Non profit organisation.

SUGGESTED READINGS:

1. Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2. R.L.Gupta&V.K.Gupta: Principles & Practice of Accounting: Sultan Chand.
3. S.P. Jain & K.L Narang Accountancy-I: Kalyani Publishers.
4. Tulasian: Accountancy–I: Tata McGraw Hill Co.
5. T.S.Grewal; Introduction to Accountancy, S.Chand and Co.
6. S.N.Maheshwari& V.L.Maheswari, Advanced Accountancy Vikas.
7. Deepak Sehgil:Fundamentals of Financial Accounting: Tax Mann Publication.
8. Jawahar Lal, . Financial Accounting: Himalaya Publishing House.
9. Prof. Prashantathma :Fundamentals of Accounting : Himalaya publication.

University College for Women, Koti
B.Com. (Reg/Tax/Comp) II Semester
CBCS With effect from Academic Year 2017-18
MANAGERIAL ECONOMICS

Paper Code : 202RTC
Credits: 5

Exam Duration: 2 hrs.
PPW: 5
Max.Marks: 50[35T+10I +5A]

Objective: To impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: 8Hrs

Characteristics of managerial economics – Nature and scope of managerial economics
Importance of managerial economics- Basic economic tools in managerial economics-
managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING: 8Hrs

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS: 12Hrs

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS: 12Hrs

National income – Concepts – Methods - Measurement of national income – GDP and GVA—
Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

UNIT-V: FISCAL AND MONETARY POLICY: 10Hrs

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

SKILL DEVELOPMENT:

- An assignment on basic tools in managerial economics.
- A seminar on demand forecasting techniques.
- Prepare a chart showing different types of market structures.

- A seminar on different types of markets.
- A seminar on phases of business cycle.
- An assignment on concepts of National Income.
- A seminar on CRR and SLR.
- Assignment on different types of deficits.

SUGGESTED READINGS:

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

University College for Women, Koti
B.Com. (Reg/Tax/Comp) II Semester
CBCS With effect from Academic Year 2017-18
PRINCIPLES OF MANAGEMENT

Paper Code : 203RTC
Credits: 4

Exam Duration: 2 hrs.
PPW: 4
Max.Marks: 50[35T+10I +5A]

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION: (10hrs)

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Approaches to Management -Classical approach - Neo - Classical approach- - Systems approach.

UNIT-II: PLANNING: (10hrs)

Planning - Meaning – Significance - Types of plans (Single use and multi use) - Essential of planning - Features of a good plan - Advantages and limitations of planning - Making planning effective. Decision-making-Steps involved in decision-making- Factors influencing decision-making

UNIT-III: ORGANIZING: (10hrs)

Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-IV: DELEGATION AND DECENTRALIZATION: (10hrs)

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL: (10hrs)

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SKILL DEVELOPMENT:

- Assignment
- Seminar
- Group presentation
- Power point presentation
- Slip test

SUGGESTED READINGS:

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

University College for Women, Koti
B.Com. (Computers) II Semester
CBCS With effect from Academic Year 2017-18
MANAGEMENT INFORMATION SYSTEM

Paper Code : 204C
Credits: 4+1

Exam Duration: 2 hrs.
PPW: 4T+2P
Max.Marks: 50[25T+10I+10P +5A]

***Objective:** to equip the students with finer nuances of MIS.*

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS: (8 Hours)
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

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS: (8 Hours)
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

UNIT-III: CONCEPT OF PLANNING & CONTROL: (8 Hours)
Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process.
IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY: (12 Hours)
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: (12 Hours)
Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design –Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

SKILL DEVELOPMENT:
Using Ms Access students will be creating databases, creating relationships and accessing the information for decision making.

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: Jawadekar, TMH.

University College for Women, Koti
B.Com. (Regular/Taxation/Computers) III Semester
CBCS w.e.f A.Y. 2016-17
Core - VII
ADVANCED ACCOUNTING – I

Paper Code No: 467301
Instruction: 3+4

Exam Duration: 2 Hours
Credits: 3+2
Max Marks:[25T+10P+10I+5A]

Objectives: To enable the students to acquire the skills about the application of Accounting knowledge in Special Business Activities.

UNIT – I: Accounts from Incomplete Records (Single Entry) (10Hrs)
Features – Books and Accounts maintained- Recording of Transactions- Ascertainment of Profit –Statement of Affairs method and Conversion Method.

UNIT – II: Hire Purchase System and Installment Purchase System (15Hrs)
Hire Purchase System – Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession – Installment Purchase System – Difference between Hire purchase and Installment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

UNIT – III: Branch Accounts (10Hrs)
Dependent Branches: Features-Books of Accounts- Methods of Accounting of Dependent Branches – Debtors System, Stock and Debtors system.

UNIT – IV: Departmental Accounts (10Hrs)
Departmental Accounts: Need, Features, Basis for Allocation of Expenses, Treatment of Inter – Departmental Transfer at cost or Selling Price – Treatment of Expenses that cannot be allocated – Preparation of Departmental Profit and Loss.

UNIT – V: Accounting of Non-Profit Organizations (15Hrs)
Non - Profit entities - Features – Accounting process-Preparation of – Receipts and Payments Account - Income and Expenditure Account and Balance Sheet.

Lab work: Case studies on Books of Accounts maintained by Small Business Organization. Study of Hire Purchase Agreements of Automobiles/Electronics Companies. Students will compute EMI for Hire Purchase Transactions. Studies of Non-Profits Organizations related to maintaining of Books of Accounts

Suggested Readings:

1. Principles and Practice of Accounting, R.L. Gupta & V.K. Gupta Sultan Chand & Sons
2. Accountancy – I, Tulasian Tata Mcgraw Hill Co.
3. Accountancy – I, S.P. Jain & K.L. Narang Kalyani Publishers
4. Financial Accounting, Bhattacharya, PHI Dynamic Approach
5. Financial Accounting, Dr. V.K. Goyal, Excel Books
6. Advanced Accountancy, Arulanandam, Himalaya Publishers
7. Introduction to Accountancy, T.S. Grewal, S. Chand and Co.
8. Accountancy – I, Haneef and Mukherjee, tata Mcgraw Hill Co.
9. Advanced Accountancy-I, S.N. Maheshwari & Vikash Publishing Co.
V.L. Maheswari
10. Corporate Accounting, V.K. Goyal, Excel Books.

University College for Women, Koti
B.Com. (Regulars/Taxation/Computers) III Semester
CBCS w.e.f A.Y 2016-17
Core VIII

BUSINESS STATISTICS - I

Paper Code No:467302

Instruction: 3+2

Exam Duration: 2 hrs.

Credits : 3+1

Marks:50 [25T + 10P+10I+5A]

Note: 25Marks for Theory, 15 marks Internals (Theory and Practical) and 10 marks for Commerce Practical and lab records

Objective

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of case studies in interpretation of statistical data.

UNIT I: Introduction to Statistics (10 Hrs)

Meaning-Definition- Importance and Limitations of Statistics- Planning of Statistical Survey- Collection of Data- Primary and Secondary Data- Methods of Collecting Primary Data- Differences between Schedule and Questionnaire Method—Sources of Secondary Data – Sampling(Random & Non Random) –Census

Lab Work: Case Studies on Drafting a Questionnaire, Collection of Data based on Questionnaire

UNIT II: Classification and Presentation of Data (10 Hrs)

Classification of Data – Objectives – Rules – Frequency Distribution –Tabulation: Parts of Table - Graphs and Diagrams: Simple Bar Diagrams, Multiple and Subdivided Bar Diagrams – Percentage Bar Diagrams – Broken Bar Diagrams – Duo-Directional Bar Diagrams - Pie Diagrams – Histogram – Frequency Curve - Frequency Polygon - Ogive Curves (Including Problems).

Lab Work: Case Studies on Presentation of Data using different Graphs and Diagrams

UNIT III: Measures of Central Tendency – I (10 Hrs)

Definition - Objectives - Characteristics of Measures of Central Tendency - Requisites of a Good Average - Types of Averages: Arithmetic Mean, Geometric Mean, Harmonic Mean

Lab Work: Application of Arithmetic Mean, Geometric Mean and Harmonic Mean on Collected Data

UNIT IV : Measures Central Tendency-II (10Hrs)

Median - Quartiles – Deciles – Percentiles - Mode - Location of Median and Mode Graphically.

Lab Work: Application of Median, Quartiles and Mode on Collected Data

UNIT V: Measures of Dispersion (10 Hrs)

Requisites of a Good Measure of Dispersion - Range – Quartile Deviation – Mean Deviation – Variance – Standard Deviation – Coefficient of Variation – Merits and Demerits of Measures of Dispersion (Including Problems).

Lab Work: Application of Measures of Dispersion on Collected Data

Suggested Readings

- | | | |
|--|---|---------------|
| 1. Fundamentals of Statistics | - | Gupta S.C |
| 2. Statistical Methods | - | Gupta S.P |
| 3. Statistics for Management | - | Levin & Rubin |
| 4. Statistics-Problems and Solutions | - | Kapoor V.K. |
| 5. Fundamentals of Statistics | - | Elhance.D.N |
| 6. Microsoft Office Excel 2003 and 2007-Step by step | | Frye, PHI |
| 7. Statistics | | Gupta B.N. |

- 8. Statistics Concepts & Applications**
- 9. Statistics-Theory,Methods and Applications.**
- 10. Statistics and their applications to Commerce**
- 11. Business Statistics,An Applied Orientation**
- 12. Business Statistics**
- 13. Business Statistics**
- 14. Business Statistics**
- 15. Business Statistics**

Nabendu Pal & Sahadeb Sarkar.
Sancheti,D.C. &Kapoor V.K
Borddigion
P.K.Viswanathan
C.R. Reddy, Deep Publicatiions;
J.K.Sharma
Bharat Jhunjhunwala
R.S.Bharadwaj- Excel Books

University College for Women, Koti
B.Com. (Computers) III Semester
CBCS w.e.f A.Y 2016-17
Core Elective I

RELATIONAL DATABASE MANAGEMENT SYSTEM – I

Paper Code No:7303

Exam Duration: 2 hrs

Instruction:3+4

Credits: 3+2

Marks: 50[25T+10I+10P+5A]

Objectives: To enable the students to understand Database Management Systems.

UNIT I: Database System

(10hrs)

Evolution- File Oriented Systems- Database Models - Database System Components - Database Systems in the Organizations.

UNIT II: Data Sharing

(10hrs)

Data Sharing between Functional Units, Levels of users and Locations - Role of Database- Strategic Database Planning- Database and Management Control - Risks and Costs of Database- Database Development – Concept of Data Warehouse – Concept of Data Mining.

UNIT III : Database Design

(10hrs)

Principles of Conceptual Database Design - Conceptual Data Models- Aggregation- Modeling Conceptual Objects V/s Physical Objects.

UNIT IV : Relational Data Model

(10hrs)

Fundamental Concepts - Normalization- Transforming a Conceptual Model to Relational Model- Relational Database Implementation- Relational Algebra and Calculus.

UNIT V: Relational Implementations

(10hrs)

SQL Schema and Table Definition - Data Manipulation - View Definition - Graphical Query Language.

Lab Work: Using SQL Commands Creating Data base Schema.

Suggested Readings:

1. Mc Fadden: Modern Database Management
2. Bipin C.Desai: An introduction to database system.
3. Gary Hansen and James Hansen: Database Management & Design.
4. WWW.GO.ORACLE.COM
5. <http://www.devart.com/dbforge/oracle/studio/>

University College for Women, Koti
B.Com. (Regular/Taxation/Computers) IV Semester
CBCS w.e.f A.Y. 2016-17
Core - IX
ADVANCED ACCOUNTING – II

Paper Code No: 467401

Instruction: 3+4

Exam Duration: 2 Hours

Credits: 3+2

Max Marks:[25T+10P+10I+5A]

Objectives: To enhance the students' knowledge about the Application of Accounting knowledge in Special Business Activities.

UNIT – I: Partnership Accounts – Appropriation, Adjustments and Admission of Partner (15 Hrs)

Legal Provisions in the absence of Partnership Deed – Fixed and Fluctuating Capitals – Preparation of final accounts – Accounting Treatment of Goodwill and Admission of a partner.

UNIT – II: Partnership Accounts Retirement and Death (10Hrs)

Treatment of Goodwill – Revaluation Account - Treatment of Life Policy on Retirement and Death - Preparation of Final Accounts

UNIT – III: Partnership Accounts – Dissolution of firm (10Hrs)

Settlement of Accounts on Dissolution – Realization account – Insolvency of Partner – Insolvency of all Partners. (Excluding sale to Firm, Company and Amalgamation)

UNIT – IV: Company Accounts -I (15Hrs)

Issue of shares at Par, Premium and Discount – Forfeiture and Reissue of Shares – Rights Issue (Theory only) -Issue and Redemption of Debentures –Redemption out of Profits – Sinking Fund Method.

UNIT – V: Company Accounts –II (10Hrs)

Final Accounts of Companies-Profit and Loss Appropriation Account and Balance sheet.

Lab work: Students will go through the contents of Partnership Deed and makes comment on its impact on Financial Recordings relating to Appropriation , Admissions ,Retirement , Death. and Dissolution of firm.Study of Prospectus and observing the Capital Structure, Quantity and Types of Shares/Debentures Issued by Companies.Case study on Annual Report of the Companies and observing various disclosures made by them.

Suggested Readings:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand & Sons
 2. Accountancy – ITulasian Tata Mcgraw Hiii Co.
 3. Accountancy – I S.P. Jain & K.L. Narang Kalyani Publishers
 4. Financial Accounting, Bhattacharya, PHI Dynamic Approach
 5. Financial Accounting Dr. V.K. Goyal Excel Books
 6. Advanced Accountancy-Arulanandam Himalaya Publishers
 7. Introduction to Accountancy T.S. Grewal S. Chand and Co.
 8. Accountancy – I-Haneef and Mukherjee,Tata Mcgraw Hill Co.
 9. Advanced Accountancy-I S.N. Maheshwari & Vikash Publishing Co.
- V.L. Maheswari

University College for Women, Koti
B.Com. (Computers) IV Semester
CBCS w.e.f. A.Y.2016-17
Core X
Banking and Financial Services

Paper Code No: 47402

Instruction: 3+2

Exam Duration: 2 hrs.

Credits:3+1

Marks: 50[25T+10I+5A+10P]

Objective: To enable the students to understand the Banking Structure and various Financial Services.

Unit-I Introduction to Financial and Banking System (10Hrs)

a) Financial System: - Structure of Indian Financial System - Importance of financial system for the economic development.

b) Banking: - Definition of a Bank - Structure of Indian Banking - Functions of Commercial Banks and Reserve Bank of India - Role of NABARD - Cooperative banks - Innovations in banking - Automated Teller Machine - E-banking - Credit Cards - Online banking.

(Lab work: - Charts of financial and banking system in India. How to use an ATM card and a credit card, using a credit card online how to operate an e-banking account)

Unit-II Banker, Customer and Negotiable Instruments. (10Hrs)

Banker and customer – Definition - Relationship between Banker and Customer - Types of Accounts - Reserve Bank of India guidelines on Know Your Customer (KYC norms) - Promissory Note - Bill of exchange and cheque - Crossing a cheque - Types of crossing - Payment of cheque and consequences of wrongful dishonor - Types of cheques - Noting and Protesting in case of dishonor of a Negotiable Instrument.

(Lab work: - Filling application form for opening various accounts, writing a cheque, sample statement of account, sample fixed deposit receipt, filling withdrawal forms, filling pay-in-slips of Savings account and Recurring deposit account, filling a demand draft form, stop payment notice)

Unit –III Money Market (10 Hrs)

Indian money market - Characteristics - Structure - Composition (call and notice money market, treasury bill market, certificate of deposit, commercial paper, short-term bill market) - Discount and Finance House of India (DFHI) - Problems and reforms in Indian money market .

(Lab work: - Formats of certificate of deposits, commercial paper, treasury bills.)

Unit-IV Capital Market (10Hrs)

Indian capital market - Composition and growth of primary and secondary market - Capital market reforms - Stock exchanges - Bombay Stock Exchange (BSE) - National Stock Exchange (NSE) - Over The Counter Trade of India (OTCEI) - Role of Securities Exchange Board of India (SEBI) in regulating the capital market.

(Lab Work-Trends of stock market Indices-Sensex and Nifty)

Unit-V Financial Services and Intermediaries

(10Hrs)

Insurance Services- Life and Non Life (Concepts)-Mutual funds - Venture capital funds- Forfeiting - Loan syndication - Factoring - Custodial Services - Depository services and Depository Participants - Merchant Bankers and Leasing companies.

(Lab work: - Filling Depository participant application form, mutual fund application form, how to open depository participant trading account.)

Suggested Readings:

- 1) Sethi & Bhatia –Elements of Banking and Insurance, PHI
- 2) Guruswamy –Banking Theory Law ad Practice, Tata publishers
- 3) Sundaram and Varsheney- Banking Theory Law and Practice, Sultan Chand
- 4) Maheshwari and Varsheney- Banking Theory Law and Practice, Kalyani publishers
- 5) A.V.Ranganadhachary, Rudra Saibaba, K. Anjaneyulu -Financial Services-Banking and Insurance : Kalyani Publishers.
- 6) Mithani & Gordon- Banking and Financial Services, Himalaya publishers
- 7) Tannan’s Banking Law and Practice in India
- 8) M.Y.Khan- Indian Financial System
- 9) P.K.Gupta- Insurance and Risk Management
- 10) Aryasri and Murty-Banking and Financial Services, Tata publishers
- 11) Guruswamy –Merchant Banking and Financial Services, Tata publishers
- 12) Murthy and Venugopal- Indian Financial System, IK International publications
- 13) Paul Suresh- Management of Banking and Financial Services, Pearson publishers
- 14) Tripathy- Insurance Theory and Practice, PHI
- 15) Sriram-Core Banking Solutions, Evaluation of Security and Controls, PHI
- 16) Neelam C Gulati- Principles of Insurance Management, Excel books

Internet websites of RBI, IRDA, SEBI, BSE, NSE, DFHI, NABARD, SIDBI, NBFC

Suggested Magazines and Journals: 1) Business World 2) Business India 3) Business Today 4) Economic Times 5) Indian Journal of Accounting 6) Indian Journal of Commerce

University College for Women, Koti
B.Com. (Computers) IV Semester
CBCS w.e.f A.Y 2016-17
Core Elective II
RELATIONAL DATABASE MANAGEMENT SYSTEM – II

Paper Code No:7403
Instruction:3+4

Exam Duration: 2 hrs
Credits: 3+2
Marks: 50[25T+10I+10P+5A]

Objectives: To enable the students to understand the Database Management Systems

Unit I: Client/ Server Database Systems (10hrs)
Client-Server Databases Database - Defining Database Tables and Server-Server Data Manipulation and Programming-Developing Client Applications

Unit II: Physical Database Systems (10hrs)
Physical Access- Storage Media - Disk Performance Factors-File Organization-Implementing Logical Relationships-Mapping Logical Data Structures to Physical Data Structures - Secondary Keys Access.

Unit III: Database Administration and Control (10hrs)
DBA Functions-DBA Goals-Database Integrity-Data base Security-Database Recovery.

Unit. IV: Distributed Database Systems (10hrs)
Distributed Database, Distributed Database Designs- Query Processing-Data Integrity-Database Recovery-Client/Server Systems.

Unit V: DBMS Selection and Implementation (10hrs)
Information needs- DBMS Functions and Capabilities- Classifying DBMS feature requirement- Evaluation models-Implementation Issues - Case Studies of RDBMS Package such as ORACLE/MS-SOL Server

Lab work: Using SQL Commands creating database Tables and Retrieval of data.

Suggested Readings:

1. Mc.Fadden, Modern Database Management
2. Bipin C.Desai, Introduction to database system
3. Gary Hansen and James Hansen Database Management and systems
4. WWW.GO.ORACLE.COM
5. <http://www.devart.com/dbforge/oracle/studio>

University College for Women, Koti
B.Com. (Computers) V Semester
CBCS with effect from Academic Year 2017-18
Core XI
CORPORATE ACCOUNTING- I

Paper Code No: 467501
Instruction:3+4

Exam Duration: 2 hrs.
Credits:5
Marks: 50[25T+10P+5A]

Objective: To impart to the students knowledge about accounting treatment of Corporate Undertakings

Unit I : IND Accounting Standards

Accounting Standards: Introduction, Need and importance – An overview of Indian Accounting Standards – IFRS (Theory only)

Unit II: The Accounts of Holding Companies:

Nature of holding companies – Legal requirements for a holding company – Schedule VI of the Companies Act and subsidiary companies – Preparation of consolidated balance sheet – Cancellation of investment account – Minority Interest – Cost of acquiring control or goodwill – Capital reserve – Preference share capital in subsidiary companies – Debentures in subsidiary companies (Including problems) Concept of Associate Company.

Lab Work: Listing out the Holding Companies and Subsidiary Companies, Case Study of the Companies.

Unit III: Accounts of Banking Companies

Bank Accounts: Books and Registers to be maintained by banks – Slip system of posting – Rebate on bills discounted – Schedule of advances – Non-performing assets – Legal provisions relating to preparation of final accounts.(Including problems)

Unit IV: Accounts of Insurance Companies:

Life Insurance Companies: Preparation of Revenue Account – Profit and loss account – Balance Sheet and Valuation Balance Sheet.

General Insurance: Preparation of final accounts with special reference to fire and marine insurance only (Including problems)

Lab work: Life Insurance – Different types of Plans and Products
General Insurance - Different types of Plans and Products

Unit V: Emerging Trends in Accounting and Reporting

Social Responsibility Accounting: Objectives of Social Responsibility – Scope of Corporate Social Responsibility – Social Income Statement and Social Balance Sheet.

Human Resources Accounting: Meaning, Need, objectives, advantages and Methods and Integrated Reporting (Theory only)

Lab Work: Indian corporate Practices with respect of Social Responsibility Accounting and Human Resource Accounting

Suggested Readings:

1. Corporate Accounting: Jain and Narang: Kalyani Publishers.
2. Corporate Accounting: Sakshi Vasudeva: Himalaya Publishers.
3. Advanced Accountancy: Dr.M.A.Arulanandam, Dr.K.S.Raman, Himalaya Publishers.
4. Corporate Accounting: Prof.Prashanta Athma and N.Rajyalaxmi, Himalaya Publishers.
5. Advanced Corporate Accounting: B.Krishna Rao, S.Krishnaiah Goud and K.Sreelatha Reddy, Himalaya Publishing House.
6. Accounting Standards and Corporate Accounting Practices: T.P. Ghosh
7. Accounting Standards: Rawath, Taxman Publication

University College for Women, Koti
B.Com.(Computers) V Semester
CBCS With effect from Academic Year 2017 – 18
Core XII
COSTAND MANAGEMENT ACCOUNTING – I

Paper: 467502
Instruction: 3+4

Exam Duration:2 Hrs
Credits: 5
Max.Marks:50[25T+10P+10I+5A]

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

Cost Accounting: Definitions, Features, Objectives, Functions, Scope, Advantages and Limitations – Management Accounting: Definitions, Features, Objectives, Functions, Scope, Advantages and Limitations – Relationship between Cost, Management and Financial Accounting (Theory Only)

Assignment to Students on Management Information System

Unit – II:Cost Concepts

Cost Classification – Preparation of Cost Sheet – Relationship of Costing Department with other departments,Methods and Techniques of Costing – Single or Output Costing and Job Costing. (Including Practical Problems)

Assignment: Preparation of Cost Sheet – Some Case Studies

Unit – III:Elements of Costs

Material Cost: Direct and Indirect Material Cost – Inventory Control Techniques – Stock levels – EOQ – ABC Analysis, Issue of materials to production – Pricing Methods: FIFO, LIFO, Simple Average, Weighted Average and Base Stock in conjunction with FIFO and LIFO Methods. (Including Practical Problems)

Assignment: Assignment on Bin Cards, Purchase Requisition, Drafting of Purchase Order and Preparation of Stores Ledger

Unit - IV: Labor Cost

Direct and Indirect Labor Cost, Time Keeping and Time Booking – Methods of payment of wages including incentive plans, Halsey Premium Plan and Rowan Plans, Taylor's Differential Piece Rate System and Merrick's Piece Rate System, Machine Hour Rate (Including Practical Problems)

Assignment: Computation of Wages through Job Card Sheet of few employees and on Labour Turnover and its Causes

Unit – V: Overheads

Features, Classification, Allocation, Apportionment and Absorption of Overheads, Methods of allocation and apportionment of overheads - Simultaneous Equation Method, Repeated Distribution Method, Machine Hour Rate (Including Practical Problems)

Assignment: Computation of Overheads Rates by various methods.

Suggested Readings:

1. Jain & Narang: Cost Accounting, Kalyani Publishers, New Delhi
2. Prashanta Athma: Cost and Management Accounting, Himalaya Publishers
3. S. P. Iyengar: Cost Accounting, Sultan Chand & Sons, New Delhi
4. Khan & Jain: Cost Accounting, Tata McGraw Hill & Co, New Delhi
5. M.N. Arora: Cost Accounting, Sultan Chand & Sons, New Delhi
6. Jawaharlal: Cost Accounting, Kalyani Publishers, New Delhi
7. M.N. Arora: Cost and Management Accounting, Himalaya Publishers

University College for Women, Koti
B.Com. (Computers) V Semester
CBCS With effect from Academic Year 2017-18
Core Elective III
BUSINESS LAW

Paper Code No. : 467503

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objective: To make the students learn the basics of business laws and company law and apply them in real life situations.

UNIT – I: Introduction

Fundamental Concepts: Essentials of Valid Contract - Offer and Acceptance - Essentials of Valid Offer and Acceptance -Classification of Contracts Based on Validity, Formation and Performance.

Lab work: Students are expected to study case laws, preparation of similar case laws on essentials of valid contract.

UNIT – II: Essentials of Indian Contract Act

Free consent – Flaw in consent: Coercion, Undue Influence, Fraud, Misrepresentation and Mistake - Capacity of the parties – Consideration – Legality of the object.

Lab work: Students are expected to know the cases related to Contract Act.

UNIT – III: Performance and Breach of Contract

Wager, Contingent Contracts, Agreements against to Public Policy, Performance of the Contract, Breach of Contract – Remedies for Breach and Quasi Contracts.

Lab work: Students are expected to read recent cases of Quasi Contracts and public policies and be able to identify the remedies available in case of breach.

UNIT – IV: Sale of goods Act, 1930

Sale of Goods Act, 1930: Contract of Sale – Definition – Features – Difference between sale and Agreement to sell - Conditions and Warranties Distinction – Express and Implied Conditions and Warranties - Rules regarding Delivery - Types of Goods.

Lab work: Students are expected to know the cases and Practical Problems relating to the Sale of Goods Act

UNIT – V: Consumer Protection Act 1986, Essential Commodities Act 1955

Consumer Protection Act 1986 – Objectives, Meaning of Consumer – Disputes and Complaints – Objectives of Central and State Consumer Protection Councils – Redressal Agencies – District Forum – Compensation and Procedure on receipt of complaints – State Commission – National Commission.

Lab work: Students are Expected to know the model for of a Complaint. Check list of requirements for petition for petition to be filed before the various Consumer Disputes Redressal Agencies and collect various application forms regarding the Essential Commodities.

Suggested readings

1. N.D. Kapoor

: Mercantile Law, S. Chand & Co.,

2. N.D. Kapoor

: Hand book of Industrial Law, S. Chand & Co.,

3. S.S. Gulshan : Mercantile Law, Sultan Chand
4. Balachandran : Business Law, Tata
5. Avtar Singh : The Principles of Mercantile Law, National pub.
House
6. M.C. Kachal : Mercantile Law, Vikas publications
7. K.R. Bulchandani : Business Law, Himalaya pub, House
8. Taxman : Economic Law

University College for Women, Koti
B.Com. (Computers) V Semester
CBCS With effect from Academic Year 2017-18
Core Elective IV
TAXATION - I

Paper Code No. : 47504
Instruction: 3+2

Exam Duration: 2 hrs.
Credits: 4
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To acquaint the students with the working knowledge of Computation of Income under various heads

UNIT I: Introduction

Brief history of Income Tax – Canons of Taxation – Objectives of Taxation – Direct & Indirect Taxes – Constitutional Provisions on Taxation

Income Tax: Introduction - Basic Concepts: Income – Person – Assessee - Assessment Year- Previous Year - Casual Income – PAN - Gross Total Income - Agricultural Income and its Assessment.

Lab Work: Terminology - Chart showing distribution of Taxes collected between Central & State Government -Format and Filling of Application for PAN - Chart showing Assessment Procedure of Agricultural Income, List of Agricultural Incomes and Non Agricultural Incomes

UNIT II: Basis of Charge

Determination of Residential Status of an Individual – HUF – Firm – AOP – BOI – Company - Incidence of Tax of an Individual (including Problems) - Incomes Exempted from Tax – Concepts – Tax Planning - Tax Evasion - Tax Avoidance

Lab Work: Terminology - Chart showing list of any fifteen Exempted Incomes, Table showing conditions for Residential status.

UNIT III: Income from Salary

Salary: Meaning – Allowances – Perquisites - Profits in lieu of Salary and their treatment - Deductions from Salary Income - Types of Provident Funds and treatment - Computation of Salary Income (including problems).

Lab Work: Terminology, Form no, 12BA, Form 16, Deductions U/s 80C

UNIT IV: Income from House Property

Meaning - Annual Value - Let-Out House - Self-Occupied House - Deemed to be Let-Out House - Deductions from Annual Value - Deemed Ownership - Co-Ownership - Unrealized Rent - Computation of Income from House Property (including problems)

Lab Work: Terminology - Proforma for Calculation of Income from House Property- Table showing calculation of Annual Rental Value in different situations.

UNIT V: Income from Business and Profession

Business and Profession - Meaning - Differences between Business and Profession – Chargeability- Deductions expressly allowed and disallowed - General Deductions- Computation of Profits and Gains from Business and Profession (including problems)

Depreciation – Meaning – Basis – Rate - Block of Assets - Unabsorbed Depreciation (including problems)

Lab Work: Terminology- Table showing Admissible Expenses - Inadmissible Expenses - Block of Assets with Basic Rates.

Note: Lab Work includes lab record and lab practical

Suggested Readings:

1. Direct Taxes: Vinod K. Singhania, Taxmann's Publications
2. Direct Taxes: Gaur and Narang, Kalyani publications
3. Direct Taxes: B.B.Lal, Pearson Publications
4. Practicals in Taxation: H. Prem raj, Sri Hamsrala Publications
5. Indirect taxes: V.S. Datey – Taxmann Publications

University College for Women, Koti
B.Com. (Computers) V Semester
CBCS With effect from Academic Year 2017-18
Core XIII
Web Programming-I

Paper Code No. : 7505
Instruction: 3+4

Exam Duration: 2 hrs.
Credits: 5
Max.Marks: 50[25T+10P+10I+5A]

Objective: To equip the students designing web pages using HTML, DHTML and XML.

UNIT – I: HTML Programming Introduction - History of HTML- Structure of HTML Programming- Different types of Tags – Creating Html documents –Hyperlinks – Tags(6T+4P=10 hours).

UNIT - II: Formatting Text – Forms & Formulating Elements – Graphics in Html- Creating Graphics using Images - Creating Tables Different Tags related to the Tables - Defining Frames – Types of Frames -Web Design Principles. (6T+4P=10 hours)

UNIT – III: Dynamic HTML Programming: Introduction –Comparison between HTML and DHTML- Cascading Style Sheets (CSS) – Document Object Model (DOM) Events Handling – Changing Text and Attributes. (6T+4P=10 hours)

UNIT – IV: Dynamically Changing Style, Text, Graphics and Placements – Creating Multimedia Effects with Filters and Transitions- Different types of Filters- Different types of Filters. (6T+4P=10 hours)

UNIT –V: Extensible Markup Language (XML) Introduction – Comparison between different types of Web Designing Languages- Creating XML Documents – XML Style sheets. (6T+4P=10 hours)

LAB WORK:

Creation of a Website with Dynamic functionality using Client-side and server-side scripting.

SUGGESTED READINGS:

1. Microsoft Official Curriculum
2. Essential XML :Box
3. Dynamic HTML :Rule
4. HTML For the WWW: Castro.

University College for Women, Koti
B.Com. (Computers) V Semester
CBCS With effect from Academic Year 2017-18
Core Elective : V
E- Commerce - I

Paper Code No. : 7506
Instruction: 3+4

Exam Duration: 2 hrs.
Credits: 5
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students to understand the Fundamentals of E-Commerce

Unit I: Introduction

Overview of Electronic Commerce — Definition of Electronic Commerce, E-Business-Potential Benefits of E-Commerce – The Internet and World Wide Web (WWW) as enablers of E-Commerce – Overview of IT Act 2000

Unit II: Business Models and Networks

Impact of E-Commerce on Business Models – E-Commerce Applications – Market forces influencing highway - Global Information-Distribution Networks.

Unit III: Architectural Framework

E-Commerce and WWW- Architecture Framework – Technology behind the Web - Hypertext Publishing.

Unit IV: Electronic Commerce and Security

Security and the Web - Security protocols and the Web - Security issues - Encryption Techniques.

Unit V: Consumer and Merchant Perspectives

Consumer oriented E-Commerce Applications - Mercantile Process Models from the perspective of Consumers and Merchants.

Lab Work: HTML in designing a Static (Simple) Website.

Suggested Readings:

- 1.Micheal Chang: E-Commerce - A Managerial Perspective, Pearson Education.
- 2.Greenstein and Feinman: Electronic Commerce-Security, Risk and Management and Control, Prentice Hall.
- 3.Ravi Kalakota & AB Whinston: Frontiers of Electronic Commerce, Pearson Education.

University College for Women, Koti
B.Com. (Computers) VI Semester
CBCS with effect from Academic Year 2017-18

Core XIV
CORPORATE ACCOUNTING- II

Paper Code No: 467601
Instructions: 3+4

Exam Duration: 2 hrs.
Credits:5
Marks: 50[25T+10P+5A]

Objective: To impart to the students knowledge about accounting treatment of Corporate Undertakings

Unit I: Valuation of Intangible Assets

- a) Goodwill: Need – Methods: Normal Profit Method, Super Profits Method, Capitalization Method (Including problems)
- b) Copyrights, Patent Rights and Trade Marks (Theory only)

Unit II: Valuation of Shares

Need for valuation – Methods of Valuation: Net Assets Method, Yield Basis Method, Fair Value Method (Including problems)

Unit III: Acquisition of Business

Acquisition of Business when new set of books are opened- Debtors and Creditors taken over on behalf of Vendors- When same set of books are continued.(Including problems)

Unit IV: Internal and External Reconstruction

Internal and External Reconstruction: Accounting Treatment – Preparation of final statements after reconstruction(Including problems)

Unit V: Amalgamation and Absorption

Introduction-s Calculation of purchase consideration – Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter-company holdings) (Including problems)

Computer lab work: Case studies of Amalgamating Companies and Purchase Consideration calculation methods

Suggested Readings:

1. Corporate Accounting: Jain and Narang: Kalyani Publishers.
2. Corporate Accounting: Sakshi Vasudeva: Himalaya Publishers.
3. Advanced Accountancy: Dr.M.A.Arulanandam, Dr.K.S.Raman, Himalaya Publishers.
4. Corporate Accounting: Prof.Prashanta Atham and N.Rajyalaxmi; Himalaya Publishers.
5. Modern Accounting: A.Mukherjee, M.Hanife
6. Corporate Accounting: S.N. Maheswari, S.R. Maheswari
7. Advanced Accounting: M.C.Shukla, T.S. Grewal, S.C. Gupta
8. Advanced Accounting: Ashok Sehgal, Deepak Sehgal

University College for Women, Koti

**B.Com.(Computers) VI Semester
CBCS With effect from Academic Year 2017 – 18
Core XV**

COSTAND MANAGEMENT ACCOUNTING – II

Paper: 467602

Exam Duration:2 Hrs

Instruction: 3+4

Credits: 5

Max.Marks:50[25T+10P+10I+5A]

Objectives:1.To impart conceptual knowledge of Costing and Management Accounting.
2.To equip basic skills of analysis of financial information to be useful to management in taking wise business decisions.

Unit – I:Methods of Costing

Contract Costing – Meaning and Preparation of Contract Account, Contractee Account and Accounting Treatment of Work-in Progress, Contract Accounts for more than one year and nearly completed contracts, Process costing – Meaning,Distinction between Contract Costing and Process Costing and Preparation of Process Accounts and calculation of Abnormal Gain / Loss and allocation of process costs.

Assignment: Assisgment in Contract and Process Accounts

Unit – II: Costing Techniques for Managerial Decision Making

Marginal Costing: Meaning, Importance, Marginal Cost Equation, Difference between Marginal Costing and Absorption Costing, Applications of Marginal Costing – Cost Volume Profit Analysis- P/V Ratio, Break Even Analysis-Meaning and Importance, Calculation of Break Even Point and Break Even Chart, Sales to earn desired profit, Margin of Safety.

Assignment: Assignment on preparation of Break Even and P/V Charts on Graph Paper

Unit – III:Budgets and Budgetary Control:

Meaning of Budget, Budgeting and Budgetary Control, Importance, Types of Budgets: Fixed Budget, Flexible Budget, Sales Budget, Production Budget, Materials Purchase Budget and Cash Budget.

Assignment : Assignment on Preparation of Budgets

Unit – IV: Standard Costing and Variance Analysis:

Meaning and Importance of Standard Costing, Standard Costing and Historical Costing, Establishment of Cost Standards, Steps involved in Standard Costing, Variance Analysis: Material, Labour and Overhead Variances.

Assignment: Case Studies on Setting of Standards

Unit – V: Ratio analysis

Meaning of Ratio Analysis, Classification of Ratios, Advantages and Limitations of Ratio Analysis, Calculation of Liquidity, Solvency, Turnover and Profitability Ratios – Interpretation of Ratios and Preparation of Balance Sheets.

Assignment : Case studies on calculation of ratios of various companies Balance Sheets

Suggested Readings:

1. Jain & Narang: Cost and Management Accounting, Kalyani Publishers, New Delhi
2. Prashanta Athma: Cost and Management Accounting, Himalaya Publishers
3. S. P. Iyengar: Cost Accounting, Sultan Chand & Sons, New Delhi
4. Khan & Jain: Cost Accounting, Tata McGraw Hill & Co, New Delhi
5. S.N. Maheshwari: Management Accounting, Sultan Chand & Sons, New Delhi
6. Jawaharlal: Cost Accounting, Kalyani Publishers, New Delhi
7. M.N. Arora: Cost and Management Accounting, Himalaya Publishers
8. Sarma and Guptha: Management Accounting, Kalyani Publishers
9. S.P. Guptha: Management Accounting, Sultan Chand & Sons
10. Dutt: Cost Accounting: Pearson Education

University College for Women, Koti
B.Com. (Computers) VI Semester
CBCS With effect from Academic Year 2017-18
Core Elective : VI
AUDITING

Paper Code No. : 467603

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objective: To make the students familiar with the different aspects of audit.

UNIT I: Auditing

Meaning - Definition and Objectives and Importance of Auditing - Types of Audit - Audit Preparation Procedure - Audit Planning and Programming – Preliminaries in Commencing a new Audit.

Lab: Chart for types of Audit – list related to preliminaries for commencing a new Audit.

UNIT II: Internal Check

Meaning - Definition- Auditor's duties - Internal Check, Internal Control & Auditor, Internal Control & Internal Audit.

Lab: Table differentiating Internal Check, Internal Control and Internal Audit.

UNIT III: Vouching

Meaning – Importance -Vouching Cash Transactions - Auditor's duty - Vouching trading Transactions – Vouching of Personal and Impersonal Ledger.

Lab: Vouching of Cash Book of local business unit – Collection of Vouchers.

UNIT IV: Verification and Valuation of Assets & Liabilities

Meaning - importance - Valuation of Fixed Assets, Current Assets, Wasting Assets, Intangible Assets, Fictitious Assets – Auditor's Position - Verification of different liabilities.

Lab: Table differentiating Vouching, Verification and Valuation.

Table differentiating Valuation of various Assets.

UNIT V: Auditor and Audit Report

Qualifications and Disqualifications of an Auditor, Appointment and Removal of Company Auditor- Duties and Rights of a Company Auditor - Preparation of an Audit Report, Contents of Audit Report

Lab: Collection of model Audit Reports – List of contents of Audit Report.

SUGGESTED READINGS:

1. BN Tandon: Practical Auditing
2. Kamal Gupta: Contemporary Auditing
3. Spicer & Pegler: Practical Auditing
4. Jagadish Prakash: Principles & Practice of Auditing, Kalyani Publishers.

University College for Women, Koti
B.Com. (Computers) VI Semester
CBCS With effect from Academic Year 2017-18
Core Elective VIII
TAXATION - II

Paper Code No. : 47604

Instruction: 3+2

Exam Duration: 2 hrs.

Credits: 4

Max.Marks: 50[25T+10P+10I+5A]

Objectives: To acquaint the students with the working knowledge of Computation of Total Income; Calculation of Tax Liability and to give insight into the Indirect Tax structure in India

UNIT I: Income from Capital Gains

Capital Assets – Meaning – Types - Cost Inflation Index - Transfer – Types - Transfer not regarded as Transfer – Cost of Acquisition of Assets - Deductions from Capital Gains - Computation of Taxable Capital Gains (including problems).

Income from Other Sources – Interest on Securities - Bond Washing Transaction - Dividend on Shares - Casual Income - Family Pension - Gifts received and Other General Incomes including Deductions - Deemed Income (including problems)

Lab Work: Terminology- Table showing exemptions U/s 54- Indexation
General Incomes and Specific Incomes – Tax Deduction Rates

UNIT II: Computation of Total Income & Calculation of Tax Liability

Deductions from Gross Total Income – Rebates - Clubbing and Aggregation of Incomes - Setoff and Carry Forward of Losses - Computation of Total Income and Tax Liability of an Individual (including problems).

Lab Work: Terminology - ITR-1- ITR-2 - Table showing all the deductions U/s 80- Tax Rates.

UNIT III: Assessment Procedure

Filing of Returns - Types of Assessment - Self-Assessment - Regular Assessment - Best Judgment Assessment- Income Tax Authorities (Theory only)

Lab Work: Terminology - Filing relevant Forms for Individual Assesses - Chart showing hierarchy of IT Authorities.

UNIT IV: Indirect Taxes I

Customs Duty: Chargeability - Important Terms and Definitions - Procedure for Imports - Procedure for Exports - Concepts - Harmonized System Nomenclature - Warehousing - Baggage (Theory Only).

Central Excise: Chargeability - Meanings - Goods - Excisable Goods - Deemed Manufacture – Manufacturer - Principles of Classification - Concepts - Specific Duty – Ad valorem Duty - Maximum Retail Sale Price - CENVAT Credit (Theory Only).

Lab Work: Examples of items on which Specific Excise Duty & Ad valorem Duty is charged - List of products relating to Maximum Retail Price -

UNIT V Indirect Taxes II

Value Added Tax (VAT): Historical Background - Important Terms and Definitions - Statement of Objects - VAT Schedules (Theory Only).

Service Tax: Introduction – Classification – Chargeability - Taxable Event - Tax Payment - Registration (Theory Only).

Lab Work: Lab Work: Terminology - Application form for TOT Registration - TOT Registration Certificate, Application form for VAT Registration - VAT Registration Certificate - Application for Registration for Service Tax. Emerging trends in Indirect Taxes.

Note: Lab Work includes lab record and lab practicals.

Suggested Readings:

1. Direct Taxes: Vinod K. Singhanian, Taxmann's Publications.
2. Direct Taxes: Gaur and Narang, Kalyani publications.
3. Direct Taxes: B.B.Lal, Pearson Publications.
4. Practicals in Taxation: H. Prem raj, Sri Hamsrala Publications.
5. Indirect taxes: V.S. Datey – Taxmann Publications.

University College for Women, Koti
B.Com. (Computers) VI Semester
CBCS With effect from Academic Year 2017-18
Core XVI
Web Programming-II

Paper Code No. : 7605
Instruction: 3+4

Exam Duration: 2 hrs.
Credits: 5
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To equip the students designing dynamic web page using latest web tools for Client – side and Server – side Scripting.

UNIT –I: VB Scripting Introduction –Types of Scripting Languages- Features of Scripting Languages- Implementation of of VBScript Code- VBScript Comment, Datatypes in VBScript-Subvariant, Subtypes, Operators in VBScript- Controlling VBScript Routines VBScript – Array Handling. (6T+4P=10 hours)

UNIT –II: User Interaction in VBScript – Objects in VBScript- Arrays, Functions, Procedures, Different types of Built-in-Functions- Data Validation in VB Script – Error Handling Runtime Errors System Errors. (6T+4P=10 hours)

UNIT –III: Active Server Pages (ASP) Introduction – Scripting Languages and Script Engines in ASP. Designing ASP Pages- Running ASP pages, Setting up Personal Web Server- Setting up Internet Information Server- Creating ASP pages using InterDev, Frontpage (6T+4P=10 hours)

UNIT – IV: ASP Objects – Data Access Technology – ASP Application – Information Search Tools. SQL Statements to Query Data (6T+4P=10 hours)

UNIT – V: Hyperlinks in XML- Types of Links – Simple Link and Extensible Links Documents Object Model – XML Query Language- Application of Xquery Language – Any five Application in Designing Query. (6T+4P=10 hours)

Lab Work:

Creation of a Web Site with Dynamic functionality using Client – side and Server – side Scripting.

Suggested Readings:

1. Microsoft Official curriculum.
2. Essential XML: Box
3. Dynamic HTML: Rule
4. HTML for the WWW: Castro

University College for Women, Koti
B.Com. (Computers) VI Semester
CBCS With effect from Academic Year 2017-18

Core Elective : IX
E- Commerce - II

Paper Code No. : 7606
Instruction: 3+4

Exam Duration: 2 hrs.
Credits: 5
Max.Marks: 50[25T+10P+10I+5A]

Objectives: To enable the students to understand the Fundamentals of E-Commerce

UNIT I: Electronic Payment Systems

Payments Systems: Types of E- payment system (Credit Card, E-Cash, Smart Cards, Digital Payments, etc..) - Risk in E – Payments - Designing E - Payment Systems.

UNIT II: Electronic Data Interchange

EDI: Electronic Data Interchange - EDI applications in Business - Legal, Security and Privacy issues in EDI.

UNIT III: Electronic Commerce and Security

Security and Privacy issues in E - Commerce - Internet EDI – Intra organizational E - Commerce.

UNIT IV: Web Based Marketing

Web based Marketing - Introduction and Scope of Marketing - Business Marketing and Information Technology Congruence.

UNIT V: Electronic Commerce and Internet

Advertising and Marketing on the Internet -Application of 4 Ps (Product, Price, Place and Promotion) in Internet Marketing - Supply Chain Management.

Lab Work: Microsoft Front Page Editor

SUGGESTED READINGS:

1. Michael Chang , E.Commerce , A Managerial Perspective, Pearson Education.
2. Greenstein and Feinman, Eletronic Commerce - Security, Risk and Management and Control, Prentice Hall.
3. Ravi Kalakota & AB Whinston, Frontiers of Electronic Commerce, Pearson Education.