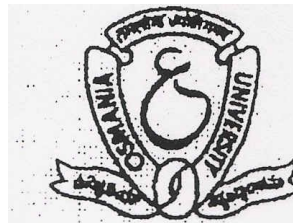


B.Com (Honours)

(w.e.f. 2018–2019)

Third Year Syllabus (CBCS)



**FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.**

2018

DEPARTMENT OF COMMERCE, O.U.
Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.
(w.e.f. Academic Year 2016-17)

B.COM (HONOURS) PROGRAMME

FIRST YEAR:					
SEMESTER-I					
Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	English/MIL Communication	AECC-1	5	5
2.	BC102	Information Technology	GE-1	4T+2P	5
3.	BC103	Financial Accounting – I	DSC-1A	5	5
4.	BC104	Business Economics	DSC-2A	5	5
5.	BC105	Business Organization	DSC-3A	5	5
6.	BCH106	Principles of Marketing	DSC-4A	5	5
		Total		31	30
SEMESTER-II					
7.	BC201	English/MIL Communication	AECC-2	5	5
8.	BCH202	Relational Database Management System	GEN-2	4T+2P	5
9.	BC203	Financial Accounting – II	DSC-1B	5	5
10.	BC204	Managerial Economics	DSC-2B	5	5
11.	BC205	Principles of Management	DSC-3B	5	5
12.	BC206	Foreign Trade	DSC-4B	5	5
		Total		31	30
SECOND YEAR:					
SEMESTER-III					
13.	BC301	Entrepreneurial Development & Business Ethics	SEC-1	2	2
14.	BCH302	Management Information System	GEN-3	4T+2P	5
15.	BC303	Advanced Accounting	DSC-1C	5	5
16.	BC304	Income Tax-I	DSC-2C	5	5
17.	BC305	Business Statistics	DSC-3C	5	5
18.	BCH306	Marketing Management	DSC-4C	5	5
19.	BCH307	Human Resources Management	DSC-5C	5	5
		Total		33	32
SEMESTER-IV					
20.	BCH401	Business Mathematics	SEC-2	2	2
21.	BCH402	E Commerce & Digital Marketing	GEN-4	4T+2P	5
22.	BC403	Corporate Accounting	DSC-1D	5	5
23.	BC404	Income Tax-II	DSC-2D	5	5
24.	BC405	Business Statistics-II	DSC-3D	5	5
25.	BC406	Auditing	DSC-4D	5	5
26.	BC407	Financial Statements Analysis	DSC-5D	5	5
		Total		33	32

THIRD YEAR:					
SEMESTER-V					
27.	BCH501	Cost Accounting	DSC	4	4
28.	BCH502	Business Law	DSC	4	4
29.	BCH503	Banking Theory & Practice	DSC	4	4
30.	BCH504	Financial Services	DSC	4	4
31.	BCH505	Research Methodology	DSC	4	4
32.	BCH506	Financial Management	DSE	5	5
33.	BC507	Computerised Accounting	DSE	4T+2P	5
		Total		33	30
SEMESTER-VI					
34.	BCH601	Managerial Accounting	DSC	4	4
35.	BCH602	Company Law	DSC	4	4
36.	BC603	Theory and Practice of GST	DSC	3T+2P	4
37.	BCH604	Project Report	DSC	4	4
38.	BCH605	Investment Management	DSE	5	5
39.	BC606	Commerce Lab	DSC	2T+4P	4
40.	BCH607	International Finance	DSE	5	5
		Total		33	30
		GRAND TOTAL		193	184

AECC:Ability Enhancement Compulsory Course; SEC:Skill Enhancement Course;DSC:Discipline Specific Course; DSE:Discipline Specific Elective; GE:Generic Elective; T: Theory; P: Practical; R: Report; VV:Viva-Voce Examination; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	5	10
2	SEC	2	2	4
3	DSC	18	5	90
		10	4	40
4	DSE	4	5	20
5	GE	4	5	20
	TOTAL	40		184
	Commerce Total	32		154

SYLLABUS**Paper (BCH 501): COST ACCOUNTING**

Paper: BCH 501

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3 Hrs

Objective: to make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

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.

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.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:

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

Paper (BCH 502): BUSINESS LAW

Paper: BCH 502

PPW: 5 Hrs

Max Marks: 80+20

Exam Duration: 3Hrs

Objective: to make the students acquire basic conceptual knowledge of different laws relating to Business.

UNIT-I: INTRODUCTION:

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: CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

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

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

SUGGESTED READINGS:

- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 3) Business Laws: KC Garg & RC Chawla , Kalyani Publishers.
- 4) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 5) Business Law: Tejpal Sheth, Pearson.
- 6) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 7) Business Law: Mathur, McGraw Hill Education.
- 8) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 9) Business Law: Peddina Mohan Rao, PHI.
- 10) Business Law: P.N. Bansal, Tax Mann Publications.
- 11) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

Paper (BCH 503): BANKING THEORY AND PRACTICE

Paper: BCH 503

Max. Marks: 80+20

PPW: 4 Hrs

Exam Duration: 3Hrs

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

UNIT-II: RESERVE BANK OF INDIA:

RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

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

UNIT-V: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts.

Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
4. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
5. Banking: N.T. Somashekar, New Age International Publishers
6. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
7. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
8. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
9. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
10. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
11. Modern Banking: D. Muralidharan, PHI

Paper (BCH 504): FINANCIAL SERVICES

Paper: BCH504

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3Hrs

Objectives: to familiarize with Fund-based and Non-fund-based Financial Services.

UNIT-I: INTRODUCTION:

Financial Services: Meaning-Functions- Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

UNIT-II: MERCHANT BANKING:

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities of Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Merchant Bankers Commission – Progress of Merchant Banking in India – Problems and Scope of Merchant Banking in India.

UNIT-III: VENTURE CAPITAL:

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital.

UNIT-IV: HIRE PURCHASE AND LEASING:

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business.

Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects.

UNIT-V: DISCOUNTING, FACTORING AND FORFEITING:

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to control misuse of bill discounting.

Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting.

SUGGESTED READINGS:

1. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Kalyani.
2. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
3. Financial Services: Dr. C Satyadevi, S. Chand & Company Pvt. Ltd.
4. Financial Services and Markets: Dr. Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial Services: M.Y. Khan, Tata Mc-Graw Hill.
7. Financial Services: T. Siddaiah, Pearson Education.

Paper(BCH 505): RESEARCH METHODOLOGY

Paper: BCH505
PPW: 4 Hrs

Max Marks: 80+20
Exam Duration: 3hrs

Objective: to introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION:

Research: Objectives - Relevance - Classification - Process and Steps involved.

Problem: Identification - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN:

Introduction - Classification - Types - Factors – Problem Selection - Steps - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING AND HYPOTHESIS TESTING:

Introduction - Measurement Levels/Scales - Scaling Techniques.

Hypothesis: Meaning - Types – Characteristics.

Hypothesis Testing: Procedure - Steps.

UNIT-IV: PARAMETRIC AND NON PARAMETRIC TESTS:

Introduction - T- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).

UNIT-V: RESEARCH REPORT AND PRESENTATION & COMPUTER APPLICATION IN RESEARCH:

Report Drafting: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation - Capabilities of Computer in the Field of Research.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari & Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,
8. Research Methodology: Sashi.K Gupta, Praneeth Rangi, Kalyani Publishers.

Paper (BCH 506): FINANCIAL MANAGEMENT

Paper: BCH 506

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3hrs

Objective: to understand basics in Financial Management.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: FINANCIAL PLANNING:

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

UNIT-III: CAPITALIZATION:

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning - Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

UNIT-IV: COST OF CAPITAL:

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-V: CAPITAL STRUCTURE:

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PHI.

Paper : (BC 507) : COMPUTERISED ACCOUNTING

Paper: BC507
PPW: 5 (4T & 2P)
Objective: To make the students to acquire the knowledge of computer software

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper (BCH 601): MANAGERIAL ACCOUNTING

Paper: BCH 601

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: MARGINAL COSTING:

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.

UNIT-III: DECISION MAKING:

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

UNIT-V: WORKING CAPITAL:

Working Capital: Meaning - Concept – Classification – Importance – Objectives – Estimation of Working Capital Requirements - Management of Current Assets.

SUGGESTED READINGS:

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

BCH 602: COMPANY LAW (2013Act)

Paper: BCH 602
PPW: 5

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

Objective: to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.

UNIT-I: INCORPORATION OF COMPANIES:

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

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

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

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

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

BC 603: THEORY AND PRACTICE OF GST

Paper: BC603

Max. Marks: 80 + 20

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equip the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock - Invoicing -Tax Invoice -Bill of Supply -Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice -Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST - Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate - Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods - Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment - Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods -Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply -Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

Paper : (BCH 604): PROJECT REPORT AND VIVA VOCE

Paper: BCH 604
PPW: 4 Hrs

Marks: 70R+30VV*
Exam Duration:

***Objective:** to provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.*

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B. Com (Hons) students.
- 2) Project work is allotted to a group of 3 students.
- 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
- 4) Students should get a certificate from the organization.
- 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
- 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
- 7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 9) Topic selected by the team of the students must be approved by the Head, Dept. of Commerce.
- 10) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

***R for Record and VV is Viva-Voce**

ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:

i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.

Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as apeendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.

2) All pages should be **numbered**, and numbers should be placed at the center of the bottom of the page.

3) **All tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.

4) **3 bound copies & a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.

5) **bibliography and referencing:** **Referencing** is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
- **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper : (BCH 605) : INVESTMENT MANAGEMENT

Paper: BCH 605

Max. Marks: 80+20

PPW: 5 Hrs

Exam Duration: 3Hrs

Objective: to familiarize with concepts of risk and return relating to Investment.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

Meaning of Risk – Risk Vs Uncertainty – Causes of Risk – Types of Risks – Risk and Return of a Single Asset – Ex-Ante and Ex-Post – Risk-Return Relationship – Risk-Return Trade off (Simple Problems).

UNIT-III: MARKET INDICES:

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT-IV: TIME VALUE OF MONEY:

Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

UNIT-V: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.

BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
Exam Duration:

***Objective:** to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

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

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form KYC - 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: DOCUMENTS FOR INCORPORATION A COMPANY:

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 - GST Dealer-Application and License - Registration under GST.

UNIT-V: BUSINESS CHARTS:

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

COMMERCE LAB FACILITIES:

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
 - ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
 - iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
 - iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.
- *the student has to collect the various documents prepare activity charts and submit the same in the form of a record.**

Paper : (BCH 607) : INTERNATIONAL FINANCE

Paper: BCH 607

PPW: 5 Hrs

Max. Marks: 80+20

Exam Duration: 3Hrs

Objective: to familiarize with Concepts in International Finance and Exchange Rate Mechanism.

UNIT-I: INTRODUCTION:

International Finance: Meaning – Nature - Scope – Importance – Features - Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: INTERNATIONAL MONETARY SYSTEM:

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

UNIT-III: FOREIGN EXCHANGE MARKET:

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrage in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-IV: EXCHANGE RATE MECHANISM:

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).

UNIT-V: INTERNATIONAL FLOW OF FUNDS:

Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

SUGGESTED READINGS:

1. Fundamentals of International Financial Management: S. Kevin, PHI
 2. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
 3. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
 4. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
 5. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
 6. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,
 7. International Financial Management: P.G. Apte, McGraw-Hill Education.
- International Financial Management: P.K. Jain, Mac-Million.