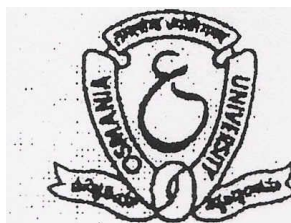


# **B.Com (Honours)**

**(w.e.f. 2016–2017)**

## **Second Year Syllabus (CBCS)**



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

**2017**

**DEPARTMENT OF COMMERCE, O.U.**

***Structure of B.Com (Honours) (CBCS) for Osmania University, Hyderabad.  
(w.e.f. Academic Year 2016-17)***

**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
		<b>Total</b>		<b>31</b>	<b>30</b>

**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
		<b>Total</b>		<b>31</b>	<b>30</b>

**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
		<b>Total</b>		<b>33</b>	<b>32</b>

**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.	BCH407	Financial Statements Analysis	DSC-5D	5	5
		<b>Total</b>		<b>33</b>	<b>32</b>

<b>THIRD YEAR:</b>					
<b>SEMESTER-V</b>					
27.	BC501	Cost Accounting	DSC-1E	5	5
28.	BC502	Business Law	DSC-2E	5	5
29.	BC503	Banking Theory & Practice	DSC-3E	4	4
30.	BC504	Computerised Accounting	DSC-4E	3T+2P	4
31.	BCH505	Research Methodology	DSC-5E	4	4
32.	BCH506	Financial Management	DSE-1	5	5
33.	BCH507	Financial Services	DSE-2	5	5
		Total		33	32
<b>SEMESTER-VI</b>					
34.	BC601	Managerial Accounting	DSC-1F	5	5
35.	BC602	Company Law	DSC-2F	5	5
36.	BC603	Financial Institutions & Markets	DSC-3F	4	4
37.	BC604	Commerce Lab	DSC-4F	2T+4P	4
38.	BCH605	Project Report/IFRS	DSC-5F	4	4
39.	BCH606	Investment Management	DSE-3	5	5
40.	BCH607	International Finance	DSE-4	5	5
		Total		34	32
		<b>GRAND TOTAL</b>		<b>195</b>	<b>188</b>

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	22	5	110
		6	4	24
4	DSE	4	5	20
5	GE	4	5	20
	<b>TOTAL</b>	<b>40</b>		<b>188</b>
	<b>Commerce Total</b>	<b>32</b>		<b>154</b>

**SECOND YEAR SYLLABUS****Paper : (BC 301) : ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS**

Paper: BC 301

PPW: 2 Hrs

Credits : 2

Max. Marks: 100

Exam Duration: 3Hrs

**Objective:** To have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.

**UNIT-I: INTRODUCTION:**

Entrepreneur: Evolution-Concept - Functions - Characteristics – Importance of Entrepreneur– Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India – Opportunities & Challenges-Entrepreneurship today.

**UNIT-II: ENTREPRENEURIAL DEVELOPMENT:**

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

**UNIT-III: PROJECT AND MSMEs:**

Project: Concept -Classification - Identification - Formulation – Design - Planning and Appraisal - Social Cost-Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Government Policy and Support.

**UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:**

Entrepreneurship Development Programmes – Policies of the Government – Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs – Role of Financial Institutions and Banks.

**UNIT-V: BUSINESS ETHICS:**

Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

**SUGGESTED READINGS:**

1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

**Paper : (BCH 302) : MANAGEMENT INFORMATION SYSTEM**

Paper: BCH 302  
PPW: 5 (4T + 2P)  
Credits : 5

Max Marks: 100  
Exam Duration: 3hrs

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

**UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS):**

Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

**UNIT-II: FOUNDATION OF INFORMATION SYSTEMS:**

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

**UNIT-III: CONCEPT OF PLANNING & CONTROL:**

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

**UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:**

Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS:**

Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

**SUGGESTED READINGS:**

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

**Paper : (BC 303) : ADVANCED ACCOUNTING**

Paper: BC 303

PPW:5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3 Hrs

**Objective:** *To acquire accounting knowledge of partnership firms and joint stock companies*

**UNIT-I: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS-II:**

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:**

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:**

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

Valuation of Goodwill: Need – Methods: Average Profits,Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

**SUGGESTED READINGS:**

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

**Paper : (BC 304) : INCOME TAX – I**

Paper: BC 304

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

**Objective:** *To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: INTRODUCTION:**

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax.

Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

**UNIT-II: AGRICULTURAL INCOME:**

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

**UNIT-III: INCOME FROM SALARIES:**

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

**UNIT-IV: INCOME FROM HOUSE PROPERTY:**

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

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

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

**SUGGESTED READINGS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

**Paper : (BC 305) : BUSINESS STATISTICS**

Paper: BC 305

PPW: 5Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3hrs

**Objective:** *To inculcate analytical and computational ability among the students.*

**UNIT-I: INTRODUCTION:**

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics. Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

**UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:**

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-III: MEASURES OF CENTRAL TENDENCY:**

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:**

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

**UNIT-V: CORRELATION:**

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn,Sweenly,Williams,Cingage.



**Paper : (BCH 306) : MARKETING MANAGEMENT**

Paper: BCH 306

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3hrs

***Objective:** To understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.*

**UNIT-I: PRODUCT MANAGEMENT:**

Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product – New Product Development Stages – Product Life Cycle Stages and its Strategies – Branding - Packaging & Labeling.

**UNIT-II: PRICE MANAGEMENT:**

Pricing – Objectives of Pricing – Role of Price in Marketing Mix - Factors Influencing - Price Decisions – Pricing Under Different Competitive Conditions – New Product Pricing - Pricing Methods – Cost Based and Demand Based Strategies.

**UNIT-III: PROMOTION MANAGEMENT:**

Promotion: Significance, Promotion Mix Elements – Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms.

**UNIT-IV: CHANNEL MANAGEMENT & RETAILING:**

Marketing Channels: Nature – Levels - Structure - Participants – Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.

**UNIT-V: MARKETING STRATEGY AND PLANNING:**

Corporate Strategy - Planning – Vision – Mission – Objectives - Business Strategic Planning - SWOT Analysis - Goal Formulation - Strategy Formulation - Program Formulation – Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan.

**SUGGESTED READINGS:**

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma etal., Cengage Learning.

**Paper : (BCH 307) : HUMAN RESOURCE MANAGEMENT**

Paper: BCH 307

PPW: 5 Hrs

Credits : 5

Max Marks: 100

Exam Duration: 3Hrs

***Objective:** To familiarize with the basics of Human Resource Management.*

**UNIT- I: INTRODUCTION:**

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory- HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India.

**UNIT-II: HR PLANNING:**

Introduction - Need - Process - System – Responsibilities - Methods.

**UNIT-III: RECRUITMENT AND SELECTION:**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment - Traditional and Modern methods - Recruitment and Selection Policies - Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

**UNIT-IV: HUMAN RESOURCE DEVELOPMENT:**

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

**UNIT-V: PERFORMANCE APPRAISAL:**

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

**SUGGESTED READING:**

1. Essentials of HRM and Industrial Relations: P. Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human Resource Management: S. S. Khanka, S. Chand
6. Human Resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
10. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

**Paper : (BCH 401) : BUSINESS MATHEMATICS**

Paper: BCH 401

PPW: 2 Hrs

**Credits : 2**

Max Marks: 100

Exam Duration: 3hrs

**Objective:** *To inculcate analytical and computational ability among the students.*

**UNIT-I: MATHEMATICS OF FINANCE, FUNCTIONS, LIMITS AND CONTINUITY:**

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates) – Depreciation - Nominal and Effective Rate of Discount – Present Value and Future Value – Annuities – Perpetuity - Capital Expenditure - Bonds and Leasing – Amortization of Loan. Functions: Concept – Types. Limits: Concept – Properties – Evaluation. Continuity: Concept - Applications of Continuity in Business and Economics.

**UNIT-II: THEORY OF SETS AND INDICES:**

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory. Indices: Laws of Indices and Simple Problems.

**UNIT-III: QUADRATIC EQUATIONS AND PROGRESSIONS:**

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

**UNIT-IV: CALCULUS:**

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function. Maxima and Minima: Meaning and Application Problems. Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems).

**UNIT-V: MATRICES AND DETERMINANTS:**

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

**SUGGESTED READINGS:**

1. Business Mathematics: P.N.Arora, Allied Publishers
2. Business Mathematics: Quazi Zmiruddin, Vikas Publishers
3. Business Mathematics: Garg, Galgotia Publishers
4. Business Mathematics: Ak Singh, Himalaya
5. Business Mathematics: Amarnath Dixith & Others, Himalaya
6. Business Mathematics: M.Wilson, Himalaya.

**Paper : (BCH 402) : E-COMMERCE & DIGITAL MARKETING**

Paper: BCH402  
PPW: 5 (4T+2p) Hrs  
Credits : 5

Max Marks: 100  
Exam Duration: 3hrs

**Objective:** *To acquire conceptual and application knowledge of ecommerce and digital marketing.*

**UNIT-I: INTRODUCTION:**

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

**UNIT-II: FRAMEWORK OF E-COMMERCE:**

Introduction - Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP – SSL - Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

**UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:**

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

**UNIT-IV: ELECTRONIC DATA INTERCHANGE (EDI):**

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

**UNIT-V: DIGITAL MARKETING:**

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

**Lab work:** *Using Microsoft Front Page editor and HTML in Designing a Static Webpage/ Website.*

**SUGGESTED READINGS:**

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

**Paper : (BC 403) : CORPORATE ACCOUNTING**

Paper: BC 403

PPW: 5 Hrs

**Credits : 5**

Max. Marks: 100

Exam Duration: 3 Hrs

***Objective:** To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.*

**UNIT-I: COMPANY LIQUIDATION:**

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

**UNIT-II: AMALGAMATION (AS-14):**

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

**UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:**

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- 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: ACCOUNTS OF BANKING COMPANIES:**

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**

Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

**SUGGESTED READINGS:**

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

**Paper : (BCH 404) : INCOME TAX – II**

Paper: BC 404

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3Hrs

***Objective:** To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: CAPITAL GAINS:**

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

**UNIT-II: INCOME FROM OTHER SOURCES:**

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

**UNIT-III: CLUBBING AND AGGREGATION OF INCOME:**

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income

**UNIT-IV: ASSESSMENT OF INDIVIDUALS:**

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

**UNIT-V: ASSESSMENT PROCEDURE:**

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

**SUGGESTED READINGS:**

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

**Paper : (BCH 405) : BUSINESS STATISTICS-II**

Paper: BC 405

PPW: 5Hrs

**Credits : 5**

Max. Marks: 100

Exam Duration: 3hrs

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

**UNIT-I: REGRESSION:**

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**UNIT-II: INDEX NUMBERS:**

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES:**

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

**UNIT-IV: PROBABILITY:**

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

**UNIT-V: THEORETICAL DISTRIBUTIONS:**

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma,Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

**Paper : (BC 406) : AUDITING**

Paper: BC 406

PPW: 4Hrs

**Credits : 4**

Max. Marks: 100

Exam Duration: 3Hrs

***Objective:** To understand meaning and elements of auditing and gain knowledge for execution of audit.*

**UNIT-I: INTRODUCTION:**

Auditing: Meaning – Definition – Evolution – Objectives – Importance -Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

**UNIT-II: AUDITOR AND EXECUTION OF AUDIT:**

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:**

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs.Internal Audit – Internal Control vs. Internal Audit.

**UNIT-IV: VOUCHING:**

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**UNIT-V: VERIFICATION AND VALUATION OF ASSETS:**

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**SUGGESTED READINGS:**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: ArunaJha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
6. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta andAshok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.



**Paper : (BCH 407) : FINANCIAL STATEMENT ANALYSIS**

Paper: BCH 407

PPW: 5 Hrs

Credits : 5

Max. Marks: 100

Exam Duration: 3 Hrs

***Objective:** To acquire knowledge and techniques of Financial Statements' Analysis.*

**UNIT-I: INTRODUCTION:**

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

**UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:**

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.

**UNIT-III: RATIO ANALYSIS:**

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios.

**UNIT-IV: FUNDS FLOW ANALYSIS:**

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

**UNIT-V: CASH FLOW ANALYSIS (AS-3):**

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

**SUGGESTED READINGS:**

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson ----Repeated ---Pl. delete
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishe

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