

Kakatiya University, Warangal
Department of Commerce and Business Management,
BBA III Year – VI Semester

BBA 601 : Advanced Corporate Financial Accounting

Max. Marks: 80UE+20IA

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-I: HOLDING COMPANIES (AS-21): Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.(Including problems).

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES: Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA). (Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES: Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – NonPerforming 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. Corporate Accounting: R.L.Gupta, M.RadhaSwamy, Sultan Chand
2. Advanced Accounting: M.A.Arulanandam, K.S.Raman, Himalaya
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Advanced Accounting (Vol.II): Chandra Bose, PHI
7. Advanced Corporate Accounting: S Goud et al, Himalaya Publishers

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BBA 602 : Financial Markets

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION: Functions of Financial System – Constituents of Indian Financial System – An Overview of Indian Financial System – Role and Functions of Participants in the Financial Market – Factors.

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

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

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

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

SUGGESTED READINGS:

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

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BBA 603: Income Tax - II

Max. Marks: 80UE+20IA

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 BOOKS:

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

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BBA III Year – VI Semester
BBA 604: E- Business

Max. Marks: 80UE+20IA

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

UNIT-II:FRAMEWORK OF E-COMMERCE: Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL. Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

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

UNIT-IV:ELECTRONIC DATA INTERCHANGE: Introduction - EDI Standards - Types of EDI - EDI Applications in Business – Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

UNIT-V: E-MARKETING TECHNIQUES: Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P’s (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing. 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: P.T. Joseph, S.J, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McGraw Hill
4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata McGraw Hill
5. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston