

B.Com Accounting (CBCS) III Year V Semester				
BC501	Consumerism	SEC-3	2	2
BC502	Organisational Behaviour	GE-1	2	2
BC503	Cost Accounting	DSC	5	5
BC504	Business Law	DSC	5	5
BC505	Banking Theory & Practice	DSC	4	4
BC506	Computerised Accounting	DSC	4	4
BC507	Financial Statement Analysis	DSE	4	4
BC508	Indian Accounting Standards	DSE	4	4
	Total		30	30
B.Com Accounting (CBCS) III Year VI Semester				
BC601	Preparation of Tax Returns	SEC-4	2	2
BC602	Advertising	GE-2	2	2
BC603	Managerial Accounting	DSC	5	5
BC604	Company Law	DSC	5	5
BC605	Financial Institutions & Markets	DSC	4	4
BC606	Commerce Lab	DSC	4	4
BC607	Advanced Managerial Accounting	DSE	4	4
BC608	Advanced Corporate Accounting	DSE	4	4
	Total		30	30

AECC: Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective;

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

Max. Marks: 40UE+10IA

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

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

Suggested Readings:

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

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

Max. Marks: 40UE+10IA

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

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

References

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

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

Max. Marks: 80UE+20IA

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

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

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

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

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

SUGGESTED BOOKS:

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

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

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION TO INDIAN CONTRACT ACT 1872:

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

UNIT-II: INDIAN CONTRACT ACT 1872:

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

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

UNIT-III: SALE OF GOODS ACT 1930:

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

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

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

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

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

Information 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 BOOKS:

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

B.Com III Year – V Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC505: Banking Theory & Practice

Max. Marks: 80UE+20IA

UNIT-I:INTRODUCTION:

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

UNIT-II: RESERVE BANK OF INDIA:

RBI -Functions—control of credit—objectives—struments-repo rate-reverse repo rate-bank rate-statutory liquidity ratio-cash reserve ratio-money market-role of RBI in money market—role of RBI in exchange rate.

UNIT-III: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS :

Prudential norms-income recognition, asset classification, investments and provisioning--concepts of base rate and net interest margin-importance of Current and Types of banks-Co-Operative Banks –Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD)

UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms-General and Special Features of Relationship –precautions to be taken by a banker in opening of accounts of special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-V: NEGOTIABLE INSTRUMENTS:

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

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

SUGGESTED BOOKS:

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

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

Max. Marks: 80UE+20IA

UNIT-I: COMPUTERIZED ACCOUNTING:

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

UNIT-II: ACCOUNTS WITH INVENTORY:

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

UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:

Preparation of Final Accounts for Nonprofit organizations-Partnership firms - Corporate companies - Bank Accounts.

UNIT-IV: COST AND MANAGEMENT ACCOUNTING:

Preparation of Stores Legers – Job costing - Common size statement - Funds Flow Statement - Cash Flow Statement-Ratio Analysis

UNIT-V: TAX ACCOUNTING:

Tax applications- Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods

SUGGESTED BOOKS:

- 1.Computerised Accounting: A.Murali Krishna, Vaagdevi publications
- 2.Aakash Business Tools: Spoken Tutorial Project IIT Bombay
- 3.Mastering Tally: Dinesh Maidasani, Firewal Media
- 4.Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
- 5.Computerised Accounting and Business Systems: Kalyani Publications
- 6.Manuals of Respective Accounting Packages
- 7.Tally ERP 9: J.S. Arora, KalyaniPublications.
- 8.Business accounting using Tally ERP.9 by Tally Education

B.Com III Year – V Semester (Accounting)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC507: Financial Statement Analysis

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION:

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

UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.(Including problems)

UNIT-III: RATIO ANALYSIS:

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

UNIT-IV: FUNDS FLOW ANALYSIS:

Concept of Fund – Meaning and Importance – Statement of Changes in Working Capital – Statement of Sources and Application of Funds – Limitations (Including problems)

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

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement (including problems)

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 Publishers

B.Com III Year – V Semester (Accounting)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC508: Indian Accounting Standards

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTORY:

Accounting Standards: Meaning - Need – Importance - Compliance with Accounting Standards – Scope. Accounting Standards Board of India: Objectives – Procedure for Issue Accounting Standards – IAS and IFRS.

UNIT-II: AS 1 to AS 9:

AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-6: Depreciation Accounting – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition.

UNIT-III: AS-10 to AS-17:

AS-10: Accounting for Fixed Assets – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-15: Accounting for Employee Benefits - AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting.

UNIT-IV: AS-18 to AS-24:

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-21: Consolidated Financial Statements - AS-22: Accounting for Taxes on Income – AS-23: Accounting for Investments in Associates in Consolidated Financial Statements – AS-24: Discontinuing Operations.

UNIT-V: AS-25 to AS-32:

AS-25: Interim Financial Reporting – AS-26: Accounting for Intangibles – AS-27: Financial Reporting of Interests in Joint Ventures – AS-28: Impairment of Assets - AS-29: Provisions, Contingent Liabilities & Contingent Assets – AS-30: Financial Instruments – Recognition and Measurement – AS-31: Financial Instruments – Presentation – AS-32: Financial Instruments – Disclosures.

SUGGESTED READINGS:

1. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
2. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
3. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
4. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxmann