

B.Com General (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 Management	DSE	4	4
BC508	Principles of Marketing	DSE	4	4
	Total		30	30
B.Com General (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	Human Resource Management	DSE	4	4
BC608	Tax Planning and Management	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—instruments-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, Firewall 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 (General)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC507: FINANCIAL MANAGEMENT

Max. Marks: 80UE+20IA

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

B.Com III Year – V Semester (General)
Department of Commerce and Business Management, Kakatiya University, Warangal
BC508: PRINCIPLES OF MARKETING

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION:

Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept - Marketing Myopia – Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development - Marketing Mix - Direct Marketing - Online Marketing Challenges and Opportunities - Marketing of Services.

UNIT-II: MARKET ENVIRONMENT:

Micro Environment: Company – Suppliers - Marketing Intermediaries – Customers – Competitors - Publics - Macro Environment: Demographic – Economic – Natural – Technological – Political - Legal (Consumer Protection Act 1986) and Regulatory - Cultural - Social - International Marketing GATT & WTO.

UNIT-III: MARKET SEGMENTATION:

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Concept – Bases – Benefits - Requirement for Effective Segmentation - Market Segmentation Analysis for Consumer and Services - Product Positioning: Concepts - Bases.

UNIT-IV: CONSUMER BEHAVIOUR:

Consumer Behavior: Nature – Scope – Importance - Factors: Economic – Psychological – Cultural
- Social and Personal - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer - Industrial Markets - Reseller Market - Government Market - Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs. Consumer Behavior.

UNIT-V: MARKET RESEARCH & ETHICS IN MARKETING:

Market Research: Meaning - Definition - Marketing Research Process: Defining the Objectives of Research – Need - Designing the Research Project - Data Collection Process - Analyzing Data - Presenting Results - Scope of Marketing Ethics - Ethical issues Associated with Marketing Decisions Creating an Ethical climate in work place - Influence of personal Ethics.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
3. Marketing: Dhruv Grewal, Michael levy, Tata McGraw Hill.
4. Marketing Management: Dr. K. Karunakaran, Himalaya Publications.
5. Marketing Management: Ramaswamy&Namakumari, Tata Mc GrawHill Publication.
6. Marketing Management: CN Sontakki, Kalyani Publication.