

<b>B.Com CA (CBCS) III Year V Semester</b>				
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
<b>BC507</b>	E- Commerce	<b>DSE</b>	4	4
<b>BC508</b>	Objective oriented Programming with C++	<b>DSE</b>	4	4
	<b>Total</b>		<b>30</b>	<b>30</b>
<b>B.Com CA (CBCS) III Year VI Semester</b>				
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	<b>DSC</b>	4	4
BC606	Commerce Lab	DSC	4	4
<b>BC607</b>	Web Technologies	<b>DSE</b>	4	4
<b>BC608</b>	Relational Data Base Management	<b>DSE</b>	4	4
	<b>Total</b>		<b>30</b>	<b>30</b>

**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.

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**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.

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**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, 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 (Computer Applications)**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC507: E-Commerce**

**Max.Marks: 50UE+30P+20I**

**UNIT-I: INTRODUCTION:**

E-Commerce: Meaning- 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 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.

**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
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
7. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand



**B.Com III Year – V Semester (Computer Applications)**  
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**BC508: OBJECT ORIENTED PROGRAMMING IN C++**

**Max. Marks: 50UE+30P+20I**

**UNIT-I: INTRODUCTION:**

Object Oriented Programming: Concepts – Benefits – Languages-Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

**UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS:**

Encapsulation - Hiding - Abstract data types - Object & Classes – Attributes - Methods - C++ class declaration - State identity and behaviour of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Instantiation of objects - Default parameter value - Object types - C++ garbage collection - Dynamic memory allocation – Meta class/ Abstract classes.

**UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:**

Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

**UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:**

Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions-Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer -C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I/O operations - IOS class format functions - Manipulators.

**UNIT-V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:**

Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments.  
Data Structures: Introduction - Linked list - Stacks - Queues.

**SUGGESTED READINGS:**

1. Objected Oriented Programming with C++: E.Balagurusamy, McGrawHill.
2. C++ Programming-A Practical Approach:MadhusudanMothe, Pearson.
3. Object Oriented Programming Using C++: Chadha&Chadha, Kalyani.
4. Programming in C++: A.N.Kamthane, Pearson.
5. The Complete Reference C++: H.Schildt, McGrawHill.
6. C++:How to Program: Deitel&Deitel, PHI.
7. Mastering C++: KR.Venugopal&R.Buyya, McGrawHill.
8. Schaum's Outlines:Programming with C++: by John R Hubbard.
9. Object Oriented Programming using C++: Somashekara, PHI.