

<b>B.Com Finance (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>	Financial Management	<b>DSE</b>	<b>4</b>	<b>4</b>
<b>BC508</b>	Financial Services	<b>DSE</b>	<b>4</b>	<b>4</b>
	<b>Total</b>		<b>30</b>	<b>30</b>
<b>B.Com Finance (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>	<b>4</b>	<b>4</b>
BC606	Commerce Lab	DSC	4	4
<b>BC607</b>	Investment Management	<b>DSE</b>	<b>4</b>	<b>4</b>
<b>BC608</b>	International Finance	<b>DSE</b>	<b>4</b>	<b>4</b>
	<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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**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**  
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**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.

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**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: Tejal Sheth, Pearson.
- 6) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

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**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.

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**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 Ledgers – 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, Kalyani Publications.
- 8.Business accounting using Tally ERP.9 by Tally Education

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**BCO507: 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.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D.Chandra Bose, PHI.



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**BC508: FINANCIAL SERVICES**

Max. Marks: 80UE+20IA

**UNIT-I: INTRODUCTION:**

Financial Services: Meaning-Functions- Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

**UNIT-II: MERCHANT BANKING:**

Definition – Origin of Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Qualities of Merchant Bankers – Merchant Bankers as Lead Managers – Guidelines – Merchant Bankers Commission – Progress of Merchant Banking in India – Problems and Scope of Merchant Banking in India.

**UNIT-III: VENTURE CAPITAL:**

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital.

**UNIT-IV: HIRE PURCHASE AND LEASING:**

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business.

Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects.

**UNIT-V: DISCOUNTING, FACTORING AND FORFEITING:**

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to control misuse of bill discounting.

Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting.

**SUGGESTED READINGS:**

1. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal & Neeti Gupta, Kalyani.
2. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
3. Financial Services: Dr. C Satyadevi, S. Chand & Company Pvt. Ltd.
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 Services: M.Y. Khan, Tata Mc-Graw Hill.
7. Financial Services: T. Siddaiah, Pearson Education.Publishers