B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC601: Preparation of Tax Returns
Max. Marks: 40UE+10IA

UNIT-I: INTRODUCTION

E-filing of Income Tax Returns and E-Payment of Income Tax – Application for PAN – Online Registration of PAN Income Tax Returns of Individuals – Utility Available for Preparation of Return – Viewing of Tax Credit Available in Form 26AS – Filing of Various Returns of Income for an individual i.e., ITR-1 to ITR-4 with Digital Signatures and Without Digital Signatures.

UNIT-II: GST

Overview of GST Act – Concepts – Dealer Registration Procedure – Filing of Return – Tax calculation and issues involved in standardization of taxes.

REFERENCE BOOKS

1. Vinod K Singhania and Dr Kapil Singhania, Direct Taxes Law & Practice, Taxman Publications.
2. Dr Girish Ahuja and Ravi Gupta, Direct Taxes Law & Practice, Bharat Publications.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC602: Advertising

Max. Marks: 40UE+10I

UNIT- 1 : INTRODUCTION TO ADVERTISING: Advertising – Definition – Significance – Classification of advertisements – Functions of Advertising – Objectives – Media Planning, Media Selection: Media planning Process-Selection of Media - Factors influencing the Choice of Media-Benefits of Advertising.

UNIT- II: ADVERTISING & SALES PROMOTION: Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Role of Media in Advertising -Types of Media: Print Media, Electronic Media -

Suggested Books:

 1. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
 2. Advertising – Sontakki – Himalaya Publishing House.
 3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
 4. Advertising Management – Concepts and cases – Mahendra Mohan – Tata McGraw Hill.
 5. Burnelt – Promotion Management Tata McGraw Hill. B.Com (Advertising, Sales Promotion & Sales
6. Chunnawala, S.A., Compendium of Brand Management, Himalaya Publications House, 2004.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC603: Managerial Accounting

Max. Marks: 80UE+20IA

UNIT-I: INTRODUCTION:
Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and   Limitations – Relationship between Cost, Management and Financial Accounting.

UNIT-II: COST-VOLUME-PROFIT ANALYSIS:
Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

UNIT-III: MARGINAL COSTING AND DECISION MAKING:
Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

UNIT-IV: BUDGETARY CONTROL:
Budget: Meaning – Objectives — Essentials of Budgets - Budgetary Control - Classification of Budgets-Preparation of Budgets - Advantages and Limitations

UNIT-V: WORKING CAPITAL:
Working Capital: Meaning – Classification – Importance – Objectives –Estimation of Working Capital Requirements- Management of Current Assets.

SUGGESTED BOOKS:
1. Introduction to Management Accounting: Charles T, Horngren et al, Pearson
2. Management Accounting: S.P.Gupta
3. Management Accounting: Manmohan &Goyal
4. Management Accounting: Sharma Shashi K. Gupta, Kalyani Publishers
5. Management Accounting: MN Arora, Himalaya
6. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vikas Publications.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC604: Company Law

Max. Marks: 80UE+20IA

UNIT-I: INCORPORATION OF COMPANIES:
Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

UNIT–II: MANAGEMENT OF COMPANIES:
Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

UNIT–III: COMPANY SECRETARY:
Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT–IV: COMPANY MEETINGS:
Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT–V: WINDING UP:
Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up –Removal of name of the company from Registrar of Companies

SUGGESTED BOOKS:
1) Company Law: ND Kapoor, Sultan Chand and Co.
2) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
3) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
4) Corporate Law: PPS Gogna, S Chand.
5) Company Law: Bagrial AK: Vikas Publishing House

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC605: Financial Institutions & 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 Issus – 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 BOOKS:
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.

B.Com III Year – VI Semester
Department of Commerce and Business Management, Kakatiya University, Warangal
BC606: Commerce Lab

Max. Marks: 60UE+20IE+20LAB

UNIT-I: BASIC BUSINESS DOCUMENTS:
Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:
Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: BUSINESS LEGAL DOCUMENTS:
Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman's Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

UNIT-IV: DOCUMENTS OF TAXATION:
PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - VAT/TOT Dealer-Application and License - Registration under Service Tax.

UNIT-V: BUSINESS CHARTS:
Elements of business - Forms of business organizations - Procedure of incorporation of   companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

COMMERCE LAB FACILITIES:
i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.

COMMERCE LAB – PROCEDURE AND EVALUATION:
1) Every student should maintain a record of his experiment/ presentation / demo /field study by participating in the class room at the rate of 3 hours per week under the guidance of the faculty.
2) Their internal assessment examination for 20 marks based on his participation and practice in the lab sessions.
3) All the lab records shall be sent to the examination branch for evaluation for 80 marks by the external examination during the spot valuation like any other answer paper. 20 Exercises/ Demo presentations/ Analysis reports in brief are to be recorded during the lab sessions throughout the year. All the 20 exercises have to be evaluated which carry 4 marks each. (i.e., 20x4 = 80 marks).

B.Com III Year – VI Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BCO607: WEB TECHNOLOGIES

Max. Marks: 50UE+30P+20IA

UNIT-I: INTRODUCTION:

Art of creating a web site - Markup language (HTML) – Hypertext - Formatting text - Forms & formulating instructions & formulation elements – Commenting code – Anchors - Back grounds – Images - Hyperlinks – Lists –Tables – Frames - Web design principles.

UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:

An over view of dynamic web pages and dynamic web page technologies: Introduction to Dynamic HTML programing -Cascading style sheets(CSS)- Basic syntax and structure -Events handling- Changing Text and Attributes - Dynamically changing style - Text Graphics and placements- Creating multimedia effects with filters and Transactions.

UNIT-III: JAVA SCRIPT:

Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model- Event handling.

UNIT-IV:EVENTS AND EVENT HANDLERS:

General information about Events – Event –OnAbort –OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - On submit - Onunload.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

Introduction- Creating XML Documents- XML style Sheet- Hyperlinksin XML Document Object Model- XML Query Language.

LAB WORK:CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.

SUGGESTED READINGS:

1. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
2. Web programming: Chris Bates.
3. HTML & XML An Introduction NIIT, PHI.
4. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
5. Internet and Web Technologies: Raj Kamal, McGraw Hill.
6. Web Technology: A Developer's Perspective:Gopalan&Sivaselvan, PHI.
7. The Complete Reference PHP: S.Holzner, McGrawHill.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
9. Web Programming using PHP and MySQL: A.Babu, K.Meena&Sivakumar, HPH.
10. Web Technology and Design by Xavier, New Age International Pub.

B.Com III Year – V Semester (Computer Applications)
Department of Commerce and Business Management, Kakatiya University, Warangal
BCO608: RELATIONAL DATABASE MANAGEMENT SYSTEMS

Max. Marks: 50UE+30P+20IA

UNIT-I: BASIC CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form -The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation. File Organisation :Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.
Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution
- Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS. SUGGESTED READINGS:

1. Database Systems: R.Elmasri& S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan&J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer,V.Rames&H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth&Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: ParteekBhaia, Kalyani Publishers.