

**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.,  $20 \times 4 = 80$  marks).

**B.Com III Year – VI Semester(Finance)**  
**Department of Commerce and Business Management, Kakatiya University, Warangal**  
**BC607: INVESTMENT MANAGEMENT**

Max. Marks: 80UE+20IA

**I: INTRODUCTION:**

Investment Management: Meaning and Definition – Objectives - Scope–Investment Vs Speculation–Investment Vs Gambling-Factors affecting Investment Decisions–Investment Alternatives-Types of Investors (Theory).

**UNIT–II: RISK AND RETURN:**

Meaning of Risk– Risk Vs Uncertainty–Causes of Risk–Types of Risks–Risk and Return of a Single Asset–Ex-Ante and Ex-Post–Risk-Return Relationship–Risk-Return Trade off (Simple Problems).

**UNIT–III: MARKET INDICES:**

Concept of Index–Methods of computing stock indices–Leading Stock Price Indices in India–Sensex and Nifty–Uses of Market Index (Simple Problems).

**UNIT–IV: TIME VALUE OF MONEY:**

Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

**UNIT–V: PORTFOLIO ANALYSIS:**

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

**SUGGESTED READINGS:**

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.
10. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Pre



**B.Com III Year – VI Semester (Finance)**  
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**BC608: INTERNATIONAL FINANCE**

Max. Marks: 80UE+20IA

**UNIT-I: INTRODUCTION:**

International Finance: Meaning – Nature - Scope – Importance – Features - Goals -IFM and Domestic Financial Management–Role of International Financial Manager in Multinational Corporations -Relationship between IFM and Other Management Areas–International Financial Environment(Theory).

**UNIT-II: INTERNATIONAL MONETARY SYSTEM:**

Specie Commodity Standard–Gold Standard –Bretton Woods System of Exchange Rates– Exchange Rate Regime since 1973–International Liquidity– IMF Solution for Financial Crisis (Theory).

**UNIT-III: FOREIGN EXCHANGE MARKET:**

Distinctive Features–Major Participants–Spot Market –Features–Currency Arbitrage in Spot Market –Speculation in Spot Market–Forward Market–Features– Arbitrage in Forward Market– Forward Market Hedging–Speculation in Forward Market– Swapping of Forward Contracts (Simple Problems).

**UNIT-IV: EXCHANGE RATE MECHANISM:**

Exchange Rate Quotations–Nominal, Real and Effective Exchange Rates–Determination of Exchange Rate in the Spot Market–Factors–Exchange Rate Determination in Forward Market (Simple Problems).

**UNIT-V: INTERNATIONAL FLOW OF FUNDS:**

Balance of Payment–Methods of Compilation of Statistics of Balance of Payments–Current Account–Capital Account–Uses of Balance of Payments (Simple Problems).

**SUGGESTED READINGS:**

1. Fundamentals of International Financial Management:S. Kevin, PHI
2. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
3. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
4. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
5. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
6. International Finance: Parul Khanna and RubeenaBajwa, Kalyani Publishers,
7. International Financial Management: P.G. Apte, McGraw-Hill Education.
8. International Financial Management: P.K. Jain, Mac-Million.