

Prof. K. RAJI REDDY
M.Com., M.B.A., M.Phil., Ph.D.
Professor
Chairperson, Board of Studies



**UNIVERSITY COLLEGE OF COMMERCE &
BUSINESS MANAGEMENT**
KAKATIYA UNIVERSITY, WARANGAL - 09
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No. 825/UCCBM/KU-BOS/2020

Date: 10-01-2020

To
THE REGISTRAR
Kakatiya University
Warangal.

Sir,

Sub: UCCBM- KU – Chairperson, BoS – Submission and uploading the syllabus of **B.Com (General & CA) and BBA I Year II Semester** – CBCS (UG) Course from Academic Year 2019-2020 – Req. - Reg.

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With reference to subject cited, I am enclosing the minutes of the meeting of Board of Studies in Commerce & Business Management (UG) held on 09-01-2020 at 03.00 p.m. in the Department of Commerce & Business Management to consider the syllabi of B.Com (Gen & CA) & BBA I Year II Semester in place of existing syllabi under the choice based credit system from the academic year 2019-2020. Kindly take necessary action for approval and communication to the various colleges as early as possible.

Thanking you,

Yours faithfully,

Chairman (BOS)
Dept. of Com. & Business Mgt.
Kakatiya University, Warangal.

**Syllabus for
B.Com. (Computer Applications)
(Under CBCS)
W.e.f. 2019-2020**



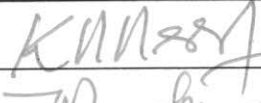

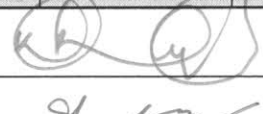




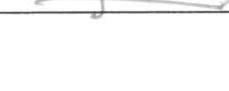

**FACULTY OF COMMERCE & BUSINESS MANAGEMENT
KAKATIYA UNIVERSITY
Vidyaranyapuri, Warangal**

B.COM (Computer Applications)

CBCS COURSE STRUCTURE

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
I Year I Semester						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2	1 ½ hrs	40U+10I
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P+15I
		Total	27	25		
I Year II Semester						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2	1 ½ hrs	40U+10I
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P+15I
		Total	27	25		
II Year I Semester						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1	a)Principles of Insurance/ b)Foundation of Digital Marketing/ c)Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	a)Practice of Life Insurance/ b)Web Design & Analytics/ c)Application of Business Analytics	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P+15I
		Total	27	25		

II Year II Semester						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3	a) Practice of General Insurance/ b) Social Media Marketing c) Business Intelligence	2	2	1 ½ hrs	40U+10I
23.	SEC4	a) Regulation of Insurance Business/ b) Search Engine Optimization & Online Advertising c) Data Visualisation & Storytelling	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax/Excel Foundation	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		Total	27	25		
III Year I Semester						
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a) Business Economics / b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P/ 5	5	3 hrs	50T+35P+ 15I/ 80U+20I
32.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		Total	29/27	25		
III Year II Semester						
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/ 5	5	3 hrs	50T+35P+ 15I/ 80U+20I
38.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		Total	31/29	25		
		GRAND TOTAL	168/164	150		

ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva- Voce Examination.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

K.A. A-81	June	Q. Q. 1
W. L.	W. L.	Q. Q.
W. L.	W. L.	W. L.

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Dept. of Com. & Business Mgt.
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Paper DSC 201: FINANCIAL ACCOUNTING-II

Hours Per Week: 5

Credits: 5

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment - Meaning - Features- Proforma invoice - Account sales - Del-credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture - Meaning -Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

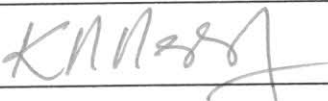



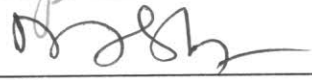


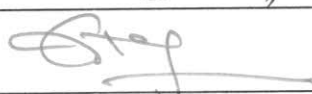

Single Entry System - Meaning -Features-Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)


UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.


 Professor (BOS)
 Department of Commerce & Business Mgt
 Kakatiya University, Warangal.

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

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 - Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:


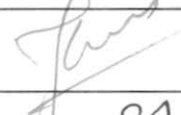
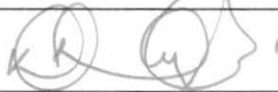





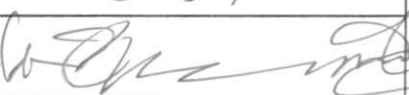
Director: Qualification - Disqualification - Appointment - Removal - Duties and Liabilities - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance. Meetings: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds of Meetings: Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

UNIT-V: WINDING UP OF COMPANIES:

Meaning - Modes of Winding Up: Winding Up by Court - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. - HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 5) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 6) Business Law: D.S. Vital, S Chand


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Paper DSC 203: PROGRAMMING WITH C & C++

Hours Per Week: 5

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: Fundamental Concepts of Programming in C and Object Oriented Programming in C++.

UNIT-I: Introduction: Computer of Languages- Flow charts-algorithms-History of C language - Basic Structure-Programming Rules -Commonly used library functions - Executing the C Program - Pre-processors in "C"- Keywords & Identifiers - Constants - **Variables:** Rules for defining variables - Scope and Life of a Variable--**Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction - Arithmetic - Relational - Logical - Assignment - Conditional - Special - Bitwise -Increment / Decrement operator.

UNIT-II: Conditional statements: Introduction - If statements - If-else statements - nested if-else - break statement-continue and exit-statement - goto-statement-Switch statements. **Looping statements:** Introduction-While statements - Do-while statements - For Statements-nested loop statements.

UNIT-III: Functions: Definition and declaration of functions- Function proto type-return statement- types of functions and Built-in functions. **User-defined functions:** Introduction-Need for user defined Function and Components of functions. **Arrays:** Introduction-Defining an array-Initializing an array-One dimensional array- Multi dimensional array. **Strings:** Introduction-Declaring and initializing string- and Handling Strings -String handling functions. **Pointers:** Features of pointers- Declaration of Pointers- advantages of pointers.

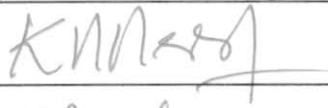
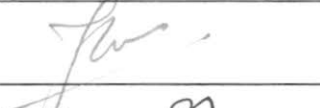
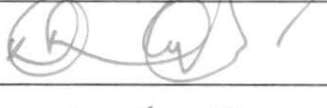
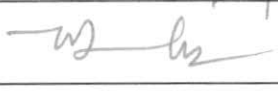
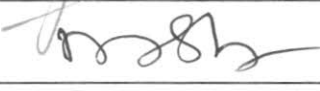
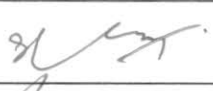



UNIT-IV: Structures: Features of Structures - Declaring and initialization of Structures - Structure within Structure-Array of Structures- Enumerated data type. **Unions** - Definition and advantages of Unions comparison between Structure & Unions.

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ -Simple program of C++-Differences between C & C++

UNIT-V: Classes and Objects: Data Members-Member Functions - Object Oriented- Class-Object- Encapsulation-Abstraction concepts-Polymorphism (Function overloading and Operator Overloading) Inheritance- (Inheritance Forms and Inheritance Types).

SUGGESTED READINGS:

1. Programming with C& C++ :Indrakanti Sekhar, V.V.R.Raman & V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.


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