

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. (GENERAL)
(Under CBCS)
W.e.f. 2019-2020**



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

B.COM (GENERAL)

CBCS COURSE STRUCTURE

Sl.No.	Code	Course Title	HPW	Credit s	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		
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	Foreign Trade	5	5	3 hrs	80U+20I
		Total	25	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		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
		Total	25	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	Financial Institutions and Markets	5	5	3 hrs	80U+20I
		Total	25	25		

1	2	3
4	5	6
7	8	9


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Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
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	Corporate Accounting	5	5	3 hrs	80U+20I
		Total	25	25		
		1				
III Year I Semester						
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	Business Economics	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) 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) Auditing/ b) Advanced Corporate Accounting/ c) Financial Management	5	5	3 hrs	80U+20I
		Total	27/25	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+15V V
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) 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) Accounting Standards/ b) Corporate Governance/ c) Investment management	5	5	3 hrs	80U+20I
		Total	29/27	25		
		GRAND TOTAL	156/152	150		

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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.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

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	38		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)	

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7	PR	8	Greg	9	W. B. g. g. g.

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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.

1	K.N. Narang	2	Jain	3	R.L. Gupta
4	M. Shrinivas	5	K. Sreelatha Reddy	6	V.L. Maheshwari
7	M.N. Arora	8	S.P. Jain	9	K.L. Narang

K.N. Narang
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Paper DSC 202: BUSINESS LAWS

Hours Per Week: 5

Credits: 5

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: BANKING AND FINANCIAL SERVICES

Hours Per Week: 5

Credits: 5

Objective: To familiarize with the Banking and Financial Services.

UNIT-I: INTRODUCTION TO BANKING:

Functions of Commercial Banks – Recent trends in the Banking Sector: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN.

Reserve Bank of India - Objectives - Functions - Monetary Policy.

Co-Operative Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD): Objective & Functions - Concept of Development Banks.

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers: Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:

Meaning - Features – Types of Negotiable Instruments – 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, Collateral Securities - Banking Receipts.

UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning – Functions – Scope – Classification: Fund Based Vs. Non-fund Based Financial Services - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges & Present scenario of Financial Service Sector.

UNIT-V: FINANCIAL SERVICES:

Merchant Banks: Definition – Services - Problems and Scope of Merchant Banking in India. Venture Capital: Meaning, Features, Scope, Importance. Leasing: Meaning & Definition - Types of Lease: Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back. Discounting: Concept - Advantages of Bill Discounting. Factoring: Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring. Forfeiting: Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna, HPH
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.

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