Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC3 (a): PRACTICE OF GENERAL INSURANCE

Objective: *To make the student understand general policies and accounting.*

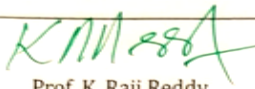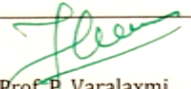### UNIT I: GENERAL INSURANCE POLICIES:

Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.
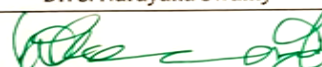
UNIT II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS:

1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management: A Publication of the Insurance Institute of India.
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman, Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC3 (b): SOCIAL MEDIA MARKETING

Objective: *To make students to understand the Social Media marketing.*
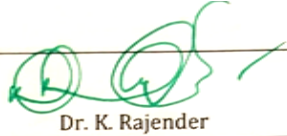
UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn

UNIT II: ONLINE ADVERTISING ON SOCIAL MEDIA:

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics
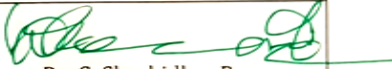
SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC-3 (c): BUSINESS INTELLIGENCE

Objective: *To make students to understand the Business Intelligence.*

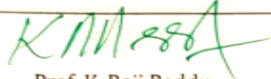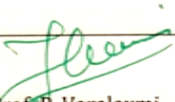### UNIT I: BUSINESS INTELLIGENCE USING POWER BI:

Getting data in Power BI: Overview of Power BI Desktop - Connect to data sources in Power BI Desktop - Clean and transform data with the Query Editor - advanced data import and cleaning techniques - Cleaning irregularly formatted data - Modeling the data: Manage data relationships – Create calculated columns – Optimizing data models – Create calculated measures – Create calculated tables – Explore time-based data - Exploring data: Introduction to the Power BI service - Turn business intelligence data into data insights

UNIT II: POWER BI AND EXCEL:

Using Excel data in Power BI: Uploading an Excel workbook with a simple table into Power BI - Upload workbooks created with Excel Power Pivot and Power View - Publishing and sharing: Publish Power BI Desktop reports - Print and export dashboards and reports - Manually republish and refresh data - Power BI Mobile - Create groups in Power BI – Publish to web

SUGGESTED READINGS:

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Create space Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; Teo Lachev; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC4 (a): REGULATION OF INSURANCE BUSINESS

Objective: *To equip the students with the knowledge regarding Insurance Business Regulations.*

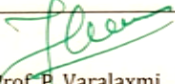### UNIT I: INSURANCE LEGISLATION IN INDIA:
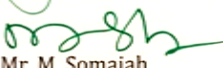
History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS-insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs— pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combo products.

UNIT II: POLICY HOLDERS RIGHTS OF ASSAINGMENT, NOMINATION AND TRANSFER:

Assignment and transfer of insurance policies—provisions related to nomination—repudiation— Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments— international trends in insurance regulation.

SUGGESTED READINGS:
1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo & S.C. Das-HPH.

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC4 (b): SEARCH ENGINE OPTIMIZATION AND ONLINE ADVERTISING

Objective: To make students to understand the Search engine optimization and online advertising.
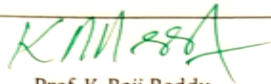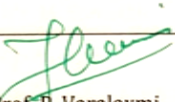
UNIT I: SEO FOUNDATIONS AND SEO KEYWORD STRATEGY:
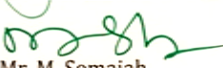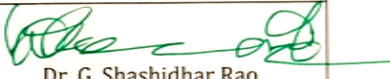
Understanding SEO – Keyword strategy – Content optimization – Long-term content planning – Link-building strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO

UNIT II: GOOGLE ADWORDS AND REMARKETING:

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. SEO for Dummies, 6th Edition, by John Kent
6. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
7. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
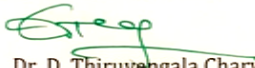8. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,

B.Com. IV Semester - Paper SEC-4 (c) DATA VISUALIZATION & STORYTELLING

Objective: *To make students to understand the Data visualization & Storytelling.*
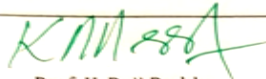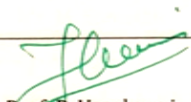
UNIT I: DATA VISUALIZATION USING POWER BI:
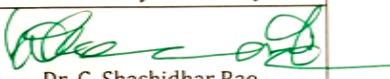
Visuals in Power BI: Bar charts – Pie charts – Treemaps – Combination charts – Slicers – Map visualizations – Matrixes and Tables – Scatter charts – Waterfall and funnel charts - Gauges and single-number cards - Modifying visuals and reports: Modify colors in charts and visuals – Add shapes, text boxes, and images to reports - Page layout and formatting - Other Data Visualization features and options: Group interactions among multiple visualizations on the same report page - Summarization and category options – Z-order - Visual hierarchies and drill-down

UNIT II: TELLING STORIES WITH DATA:

Data Storytelling: Apply storytelling principles to business analytics - Improve business analytics presentations through storytelling - Creating high-impact reports and presentations: Guidelines and best practices

SUGGESTED READINGS:
1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; Teo Lachev; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
5. Microsoft Power BI Dashboards Step by Step, Errin O'Connor, Microsoft Press
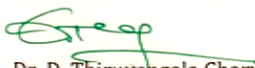6. Storytelling with Data: A Data Visualization Guide for Business Professionals; Cole Nussbaumer Knaflic; Wiley

Prof. K. Raji Reddy	Prof. P. Varalaxmi	Dr. K. Rajender
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Kakatiya University, Warangal
Faculty of Commerce & Business Management,
B.Com. IV Semester - Paper DSC 401: INCOME TAX

Objective: *To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

UNIT–I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income –– Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes (Theory only)

UNIT–II: INCOME FROM SALARIES:

Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT–III: INCOME FROM HOUSE PROPERTY:

Definition of House Property – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property

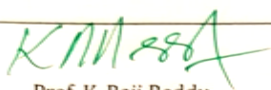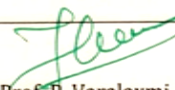### UNIT–IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of Business and Profession – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Basis of charge – Short term and Long term Capital Assets – Transfer – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains – Income from Other Sources - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteri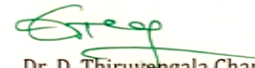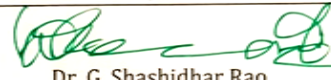es Puzzles, cross world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,
B.Com. IV Semester - Paper DSC 401: EXCEL FOUNDATION

Objective: Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work.

UNIT-I: **INTRODUCTION TO EXCEL:**
Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

UNIT-II: **WORKSHEET OPERATIONS:**
Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

UNIT-III: **TABLES AND FORMATTING:**
Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.
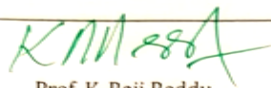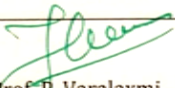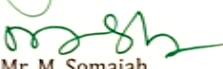
UNIT–IV: **EXCEL FILES & TEMPLATES:**
Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

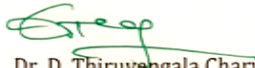**UNIT–V**: **PRINTING YOUR WORK:** Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. Introducing Excel:

SUGGESTED READINGS:
1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,
B.Com. IV Semester - Paper DSC 402: BUSINESS STATISTICS - II

Objective: *to inculcate analytical and computational ability among the students.*

UNIT-I: REGRESSION:
Introduction – Definition – Types – Uses - Correlation Vs. Regression - Regression Lines– Regression Equations - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) – Quantity of Volume Index Numbers – Value Index Numbers -Tests of Consistency of Index Number: Unit Test - Time Reversal Test Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers. Consumer Price Index Number – Need – Utility – Construction – Method.

UNIT-III: TIME SERIES:
Introduction –Definition – Utility - Components – Methods-Semi Averages - Moving Averages – Least Squares Method - Deseasonalisation of Data – Uses and Limitations of Time Series.
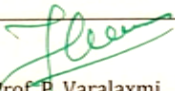
UNIT-IV: PROBABILITY:
Introduction - Definition – Probability Concepts - Experiment – Types of Events - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem - Basics of Set Theory – Permutations & Combinations.
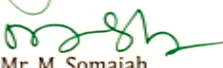
UNIT-V: THEORITECAL DISTRIBUTIONS:
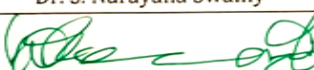Meaning – Importance –Types of Theoretical Distributions -Binomial Distribution: Introduction – Assumptions – Expansion – Constants -Fitting of Binomial Distribution - Poisson Distribution: Introduction – Features – Assumptions – Uses and importance – Models and Probability of Poisson Distributions – Constants - Fitting of Poisson Distribution. Normal Distribution: Concept – Properties - Importance - Central Limit Theorem - Fitting of a Normal Curve (Areas Method Only).

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Obul Reddy, D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata Mc Graw Hill

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Kakatiya University, Warangal
Faculty of Commerce & Business Management,
B.Com. IV Semester - Paper DSC 403: CORPORATE ACCOUNTING

Objective: *To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.*

UNIT-I: COMPANY LIQUIDATION:
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):
Amalgamation: In the nature of Merger and Acquisition – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:
Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)
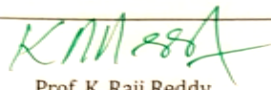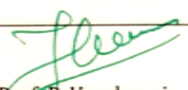
UNIT-IV: ACCOUNTS OF BANKING COMPANIES:
Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Final Accounts. (Including problems)

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS: Introduction
– Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation - Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Life Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

SUGGESTED READINGS:
1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI

Prof. K. Raji Reddy	Prof. P. Varalaxmi	Dr. K. Rajender
Dr. S. Narasimha Chary	Mr. M. Somaiah	Dr. S. Narayana Swamy
Dr. Ramavath Ravi	Dr. D. Thiruvengala Chary	Dr. G. Shashidhar Rao

Kakatiya University, Warangal
Faculty of Commerce & Business Management,
B.Com. IV Semester -Paper DSC 403: WEB TECHNOLOGIES
(Only for B.Com (Computer Applications)

Hours Per Week: 7 (3T+4P)   **Credits**: 5
Exam Hours: 1 ½   **Marks:** 50U+35P+15I
Objective:To gain skills of usage of Web Technologies to design Web pages.

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&EVENTS AND EVENT HANDLERS:
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.

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-IV: HYPER TEXT PRE PROCESSOR (PHP):
Introduction to PHP: Declaring variables, data types, arrays, strings, operators, expressions, control structures, functions, Reading data from web form controls like text boxes, radio buttons, lists etc., Handling File Uploads. Connecting to database (MySQL as reference), executing simple queries, handling results, Handling sessions and cookies.

File Handling in PHP: File operations like opening, closing, reading, writing, appending, deleting etc. on text and binary files, listing directories.
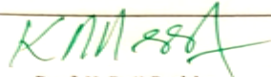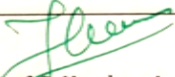
UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML)& JSP:
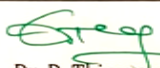**Extensible Markup Language (XML):** Introduction - Creating XML Documents - XML style Sheet - Hyperlinksin XML Document Object Model - XML Query Language.
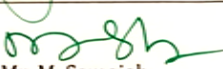
JSP: Introduction to JSP:The Anatomy of a JSP Page, JSP Processing, Declarations, Directives, Expressions, Code Snippets, implicit objects, Using Beans in JSP Pages, Using Cookies and session for session tracking, connecting to database in JSP.

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

SUGGESTED READINGS:
1. Web Technology: Pradeep Kumar, HPH
2. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
3. Web programming: Chris Bates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson

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