

Faculty of Commerce & Business Management, Kakatiya University, Warangal.

B.Com.
(GENERAL)
(CBCS)



FACULTY OF COMMERCE & BUSINESS MANAGEMENT
KAKATIYA UNIVERSITY
Vidyaranyaपुरi, Warangal

2019-2020

B.COM (GENERAL)

CBCS COURSE STRUCTURE

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs</i>	<i>Marks</i>
(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	Environmental Science/ 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	Basic Computer Skills/ 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	Principles of Insurance/ Foundation of Digital Marketing/ Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	Practice of Life Insurance/ Web Design & Analytics/ 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		

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(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	Practice of General Insurance/ Social Media Marketing 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	Cost Accounting/ Financial Planning & Performance/ Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	Computerized Accounting/ Financial Decision Making-I/ International Tax & Regulation	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	Auditing/ Advanced Corporate Accounting/ 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 +15V V
36.	DSE601	a) Cost Control and Management Accounting/ Financial control/ Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	Theory and Practice of GST/ Financial Decision Making-II / International Auditing	3T+4P/5	5	3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	Accounting Standards/ Corporate Governance/ Investment management	5	5	3 hrs	80U+20I
		Total	29/27	25		
		GRAND TOTAL	156/152	150		

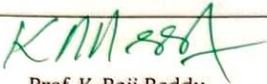
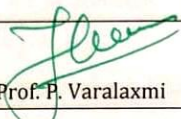
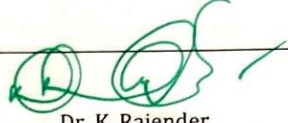





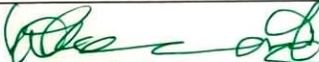
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ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** 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		SS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

 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

Paper DSC 101: FINANCIAL ACCOUNTING – I

Objective: To acquire conceptual knowledge of basics of Accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

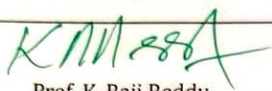
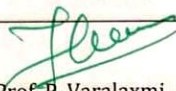

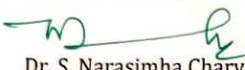





Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
6. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

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Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business - Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited Liability Partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-Operative Organization

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act, 2013)

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management

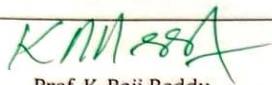
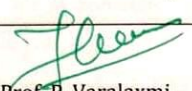

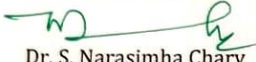
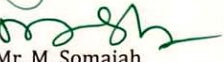


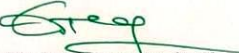
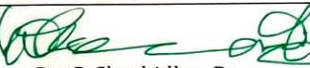
UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses - Definition of Organizing - Organization - Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination - techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
7. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
8. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
9. Business Organisation and Management, Dr. NeeruVasith, Tax Mann Publications.

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Paper DSC 103: FOREIGN TRADE

Objective: To gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes - Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation - Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

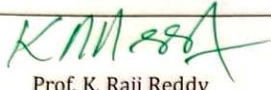
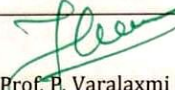




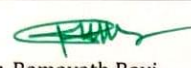
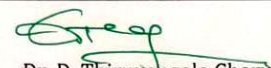

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) - Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade -Dr Srinivasa Narayana,Jyoti Mehra - PBP
4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K.Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K.Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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