

Anwarul Uloom College

NAAC Accredited with "A" Grade
(Affiliated to Osmania University)
(An Autonomous Muslim Minority Institution Since 1909)

www.anwarululoom.com

Tel: 040-23340134 Fax: 040-23342750

New Mallepally, Hyderabad-500001

Telangana State

India

B.Com.(CBCS)

FIRST YEAR

SYLLABUS

(w.e.f. 2021 – 2022 onwards)



DEPARTMENT OF COMMERCE

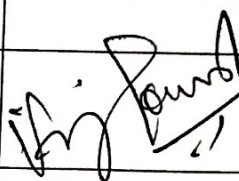




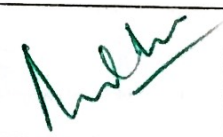
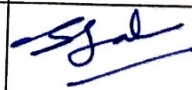

www.auccommerceblog.wordpress.com

BOARD OF STUDIES MEMBERS INDEX FOR THE ACADEMIC YEAR 2021-22

Sl.No	Name of the BOS member	UNIVERSITY GRANTS COMMISSION - GUIDELINES FOR AUTONOMOUS COLLEGES https:// www.ugc.ac.in/pdf/news/2239254_FinalRevisedGuidelinesAutonomousColleges19-01-2018.pdf	Designation	☎	Mail ID
1.	Prof Dr. Mrs. Prashanta Athma	One expert to be nominated by the Vice-Chancellor from a panel of six recommended by the college principal Vice-Chancellor's Nominee vide Lr.No 53/CDC/32/OU/2011 Dt. 28-12-2020.	PROFESSOR IN COMMERCE CHAIR PERSON, BOARD OF STUDIES OSMANIA UNIVERSITY, HYDERABAD TELANGANA STATE	9849517133	prashantaathma@gmail.com
2.	Prof. Dr. Badiuddin Ahmed	Anwarul Uloom college. (Autonomous) Academic Council approved Two nominees, they are subject experts from outside the Parent University Accordingly 1. Prof Dr.Badiuddin Ahmed 2. Dr. Chetan Srivastav	SCHOOL OF COMMERCE AND BUSINESS MANAGEMENT, MANUU HYDERABAD.	9848423435	badiknr@gmail.com
3.	Dr.Chetan Srivastav	-do -	ASSOCIATE PROFESSOR, HYDERABAD CENTRAL UNIVERSITY HYDERABAD.	9849210185	dr.chetansrivastava@gmail.com
4.	Prof. Dr. K. Shyamala	Experts from outside the college whenever special courses of studies are to be formulated. As per this rule two subject experts were chosen to be on the board.	PROFESSOR DEPT. OF COMPUTER SCIENCE & ENGINEERING UNIVERSITY COLLEGE OF ENGINEERING (AUTONOMOUS) OSMANIA UNIVERSITY HYDRABAD.	9490219882	k.shyamala@uceou.edu
5.	Dr Anjaneyulu	-do -	READER IN COMMERCE VIVEKANANDA GOVT.DEGREE COLLEGE VIDYA NAGAR HYDERABAD	9502784203	kolaanjevulu07@gmail.com
6.	Mr Mohd Rahman Shareef	One representative from industry/corporate sector/allied area relating to placement.	MANAGER-INVESTMENT OPERATIONS FRANKLIN TEMPLETON INTERNATIONAL SERVICES INDIA LTD HYDERABAD.	9000475298	rahemanshareef@gmail.com
7.	Mr. Syed Najeeb Uddin	One postgraduate meritorious alumnus to be nominated by the principal	PRINCIPAL, LIMRA DEGREE COLLEGE NAMPALLY HYDERABAD	9704740804	najeeb15169@gmail.com

Composition of Board of Studies

(Final Revised Guidelines Autonomous Colleges 19-01-2018.pdf as per the norms laid for autonomous colleges by UGC)

Sl.No	Composition of Board https://www.ugc.ac.in/pdf/news/2239254_FinalRevisedGuidelinesAutonomousColleges19-01-2018.pdf	Composition	Names	Signature
1	Head of the Department concerned	Head Dept Of Commerce Anwarul Uloom College (Autonomous)	Dr. A. VIJAYA GOVIND	
2	The entire faculty of each specialization	The entire faculty of each specialization of Anwarul Uloom College (Autonomous)	L IST ATTACHED	
3	Two subject experts from outside the Parent University to be nominated by the Academic Council	<u>Two Nominee's were approved by the Academic Council of Anwarul Uloom college in 2019</u> (Autonomous) as per the UGC Norm. Two subject experts from outside the Parent University One member is from: SCHOOL OF COMMERCE AND BUSINESS MANAGEMENT, MANUU HYDERABAD & The Second Member is from: ASSOCIATE PROFESSOR, HYDERABAD CENTRAL UNIVERSITY HYDERABAD.	1. Prof Dr. BADIUDDIN AHMED 2. Dr. CHETAN SRIVASTAV	 
4.	One expert to be nominated by the Vice-Chancellor from a panel of six recommended by the college principal	<u>Vice-Chancellor's Nominee</u> Vice-Chancellor's Nominee vide Lr.No 53/CDC/32/OU/2011 Dt. 28-12-2020 PROFESSOR IN COMMERCE CHAIR PERSON, BOARD OF STUDIES OSMANIA UNIVERSITY, HYDERABAD TELANGANA STATE	Prof Dr. Mrs. PRASHANTA ATHMA	
5	One representative from industry/corporate sector/allied area relating to placement	One representative from industry/corporate sector/allied area relating to placement <u>Industry representative</u> MANAGER- INVESTMENT OPERATIONS FRANKLIN TEMPLETON INTERNATIONAL SERVICES INDIA LTD HYDERABAD.	Mr. MOHD RAHMAN SHAREEF	
6	One postgraduate meritorious alumnus to be nominated by the principal. The Chairman, Board of Studies, may with the approval of the principal of the college, co-opt	One postgraduate meritorious alumnus is being nominated by the principal in 2021.	Mr. SYED NAJEEB UDDIN	
7	Experts from outside the college whenever special courses of studies are to be formulated	Experts from outside the college whenever special courses of studies are to be formulated w.e.f 2021	1. Prof Dr. K. SHYAMLA 2. Dr. K. ANJANEYULU	 

FACULTY MEMBER'S LIST

Sl. No	Faculty Member's	Designation & Specialization	☎	Mail ID	Signature
1.	Dr. A Vijaya Govind	Head, Department Of Commerce Anwarul Uloom College, Hyderabad Spl: Taxation	9440667566	vijaya.govind@gmail.com	
2.	Dr. Shobha Rani	Associate Professor Dept. Of Commerce Anwarul Uloom College Hyderabad. Spl: Finance	9177610961	shobavinay09@gmail.com	
3.	Dr. MD Ahmed Mohiuddin	Asst. Professor Dept. Of Commerce Anwarul Uloom College Hyderabad. Spl: Taxation	9848184386	affanmohi@gmail.com	
4	Dr. Aseem Khan	Asst. Professor Dept. Of Commerce Anwarul Uloom College Hyderabad Spl: Information Technology	9391355444	asimkhan99@yahoo.com	
5.	Mrs. Nasreen Sultana	Asst. Professor Dept. Of Commerce Anwarul Uloom College Hyderabad Spl: Human Resource Management	7799250635	nsmkhan@yahoo.com	
6.	Ms Qaiser Sultana	Asst. Professor Dept. Of Commerce Anwarul Uloom College Hyderabad Spl: Finance	807475720	qaiser.sultana.auc@gmail.com	
7.	Mr. Mubashir Ahmed	Asst. Professor Dept. Of Commerce Anwarul Uloom College Hyderabad Spl: Finance	9849613778	gmahmed491@gmail.com	
8	Mr. Shiva Kumar	Lecturer in Commerce Dept. Of Commerce Anwarul Uloom College Hyderabad	9490426295	sivapinninti10@gmail.com	
9	Mrs. Bushra Fatima	-do-	9299303349	bushra_fatima19@yahoo.co.in	
10	Mrs. Nazneen Saba Quadri	-do-	9642066430	naazneen141@gmail.com	
11	Mrs. Ishrath Unissa Begum	-do-	9291530047	ishrathunnisabegum16@gmail.com	
12	Mr. Syed Aijaz Hussain	-do-	9347225056	ajhsd@yahoo.co.in	
13	Mrs. Kauser Jabeen	-do-	9182301283	Jabeen_919@yahoo.co.in	
14	Ms Kauser Fatima	-do-	8074922559	kauserfatima@gmail.com	
15	Mrs. Azra Fatima	-do-	9100691412	azrafatimaauc@gmail.com	
16	Mr Amir Khan	-do-	8686123823	amirkhanauc@gmail.com	
17	Mr. Hemanth Kumar	-do-	9550557806	hemanthkumar7806@gmail.com	
18	Mr. Farooq Amjad Mohiuddin	-do-	9966718288	fmamjad.cse@gmail.com	
19	Mr. Mohammed Amjad	-do-	9959974986	mohammedamjad@gmail.com	
20	Mr. Shaik Saber Mohiuddin	-do-	9704028431	shaiksaberm@gmail.com	
21	Mr. Md Wajahat Zaheer	-do-	9581053301	wajahatzaheer@gmail.com	
22	Mr. Wajid Ali	-do-	9246504025	mwa.wajid@gmail.com	

**B.Com. (CBCS)
(w.e.f. 2021-22)**

Faculty of Commerce, AUC

23	Mr. Isaq Ahmed	-do-	8019460277	isaqahmed1975@gmail.com
24	Mr Ashraf Afzal	-do-	9700912013	ashraf.fico@gmail.com
25	Mrs Asra Shireen	-do-	9652472612	Asrashireen74@gmail.com
26	Mrs Shifa Rehman	-do-	8106461268	sheefa.abdul80@gmail.com
27	Ms Ruqia Fatima	-do-	8801303066	786ruqiafatima@gmail.com
28	Mrs. Asiya Sultana	-do-	8978403539	asiyasultana@2005gmail.com
29	Mrs. Asra Fatima	-do-	8019457923	Fatimaasra0786@gmail.com
30	Mrs. Imrana Siddiqua	-do-	9010517947	imranasiddiqua@gmail.com
31	Mrs. Mary Aparna	-do-	9908348024	apara_mary01@gmail.com
32	Mr. Fasi Ur Rahman	-do-	9030738347	fasiurrehman@gmail.com
33.	Mrs. Afiya Siddiqui	-do-	7674028420	Afyasiddiqui38@gmail.com
34	MS. Raffath Sultana	-do-	7893199338	Raffathsultana58@gmail.com
35.	Mr.Mohammed Hasan	-do-	7097349223	Hasan888@gmail.com
36	Mrs. Wajida Anjum	-do-	8686699410	Wajida68anjum@gmail.com
37.	Mrs. Tarranum	-do-	8143608270	Tarranum2008@gmail.com
38.	Mr. Maqsood Ahmed	-do-	995909851	Maqsood91@gmail.com
39	Mrs. Sushma	-do-	7075726936	Sushmarani32@gmail.com
40	Mr.Haji Sajjad	Project Co- ordinator	9866971325	hajisajjad@gmail.com

**B.COM (Advertising and Sales Management)
CBCS COURSE STRUCTURE
w.e.f. (2021-2024) Batch**


Sl.No	Code	Course Title	Sem Exam	IA	Total	THPW	Exam Hrs	Credits
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FIRST YEAR: SEMESTER – I (2021-22)								
1.	ELS1	English (First Language)	80	20	100	4	3	4
2.	SLS1	Second Language(HUTA)	80	20	100	4	3	4
3.	AECC-1	a) Environmental Science-(OR) b) Basic Computer Skills	50	-	50	2	2	2
4.	DSC101	Financial Accounting-I	80	20	100	5	3	5
5.	DSC102	Business Organization and Management	80	20	100	5	3	5
6.	DSC103	Marketing Management	80	20	100	5	3	5
		Total				25		25
SEMESTER – II								
7.	ELS2	English (First Language)	80	20	100	4	3	4
8.	SLS2	Second Language(HUTA)	80	20	100	4	3	4
9.	AECC-2	a) Basic Computer Skills-(OR) b) Environmental Science	50	-	50	2	2	2
10.	DSC201	Financial Accounting-II	80	20	100	5	3	5
11.	DSC202	Business Laws	80	20	100	5	3	5
12.	DSC203	Fundamentals of Advertising	80	20	100	5	3	5
		Total				25		25
SECOND YEAR: SEMESTER – III- (2022-2023)								
13.	ELS3	English (First Language)	80	20	100	3	3	3
14.	SLS3	Second Language(HUTA)	80	20	100	3	3	3
15.	SEC-1(UGC Specified Course)	a) Communication Skills-(OR) b) Professional Skills	50	-	50	2	2	2
16.	SEC-2 (Dept Specified Course)	a) Principles of Insurance-(OR) b) Foundation of Digital Marketing & Web Design	50	-	50	2	2	2
17.	DSC301	Advanced Accounting	80	20	100	5	3	5
18.	DSC302	Business Statistics-I	80	20	100	5	3	5
19.	DSC303	Media Management	80	20	100	5	3	5
		Total				25		25
SEMESTER – IV								
20.	ELS4	English (First Language)	80	20	100	3	3	3
21.	SLS4	Second Language(HUTA)	80	20	100	3	3	3
22.	SEC-3 (UGC Specified Course)	a) Leadership & Management Skills b) Universal Human Values	50	-	50	2	2	2
23.	SEC-4 (Dept Specified Course)	a) Practice of Life and General Insurance-(OR) b) Social Media Marketing Search Engine Optimization & Online Advertising	50	-	50	2	2	2
24.	DSC401	Income Tax	80	20	100	5	3	5
25.	DSC402	Business Statistics-II	80	20	100	5	3	5
26.	DSC403	Marketing Research	80	20	100	5	3	5
		Total				25		25

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BOARD OF STUDIES IN COMMERCE
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THIRD YEAR: SEMESTER V (2023-2024)								
27.	ELS5	English (First Language)	80	20	100	3	3	3
28.	SLS5	Second Language(HUTA)	80	20	100	3	3	3
29.	GE	Business Economics	80	20	100	4	3	4
30.	DSE501	a) Cost Accounting- (OR) b) Financial Planning & Performance-(OR) c) International Financial Reporting-I	80	20	100	5	3	5
31.	DSE502	a) Computerized Accounting- (OR) (50M + 35P+ 15IA= 100: 5 Credits)	50/80*	35P+15IA /20IA	100	3T+4P/ 5	3	5
		b) Financial Decision Making-I- (OR) *(80M + 20IA = 100: 5 Credits)						
		c) International Tax & Regulation *(80M + 20IA = 100: 5 Credits)						
32.	DSE503	a) International Advertising- (OR) b) Advanced Corporate Accounting- (OR) c) Financial Management	80	20	100	5	3	5
		TOTAL				25		25
SEMESTER – VI								
33.	ELS6	English (First Language)	80	20	100	3	3	3
34.	SLS6	Second Language(HUTA)	80	20	100	3	3	3
35.	Project Report	Research Methodology and Project Report	40	35R +15VIV A + 10IA	50	2T+4R	2	4
36.	DSE601	a) Cost Control and Management Accounting-(OR) b) Financial control-(OR) c)International Financial Reporting-II	80	20	100	5	3	5
37.	DSE602	a) Theory and Practice of GST- (OR) (50M + 35P+ 15IA= 100: 5 Credits)	50/80	35P+15I A/20IA	100	3T+4P/ 5	3	5
		b) Financial Decision Making-II - (OR) *(80M + 20IA = 100: 5 Credits)						
		c) International Auditing * (80M + 20IA = 100: 5 Credits)						
38.	DSE603	a) Brand Management- (OR) b) Corporate Governance-(OR) c) Investment management	80	20	100	5	3	5
		Total				25		25
		GRAND TOTAL				150		150


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ELS: English Language Skill; SLS: Second Language Skill; HUTA: Hindi, Urdu, Telugu, Arabic, AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific

Elective; GE: Generic Elective; THPW: Teaching hours per week; T: Theory; P: Practical (Two practical classes are considered as One hour of classroom teaching); IA: Internal Assessment;

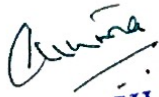
PR: Project Report; R:Record;

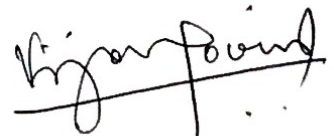
VV: Viva-Voce Examination.

Note: *If a student opts for 'a' in III semester, He/She has to opt for "a" in the following semester too (IV Semester)

- The application of rule is same in case of SEC "b" and "c" too.
- When a student opt for DSE cases the rule stands the same in its application.

Sl. No. (1)	Course Category (2)	No. of Courses (3)	Credits Per Course (4)	Credits (5)
				(3)x(4) = (5)
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 Subjects	26		110
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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LIST OF UGC MANDATORY COURSES

Sl. No	Semester	Paper Code	Name of the Subject	Sem Exam	IA/P*	Total	THPW	Credits
AECC - List of Ability Enhancement Compulsory Course								
1	I	AECC-1	Environmental Science	50	-	50	2	2
2	II	AECC-2	Basic Computer Skills	50	-	50	2	2
Total							4	4
SEC - List of Skill Enhancement Course								
3	III	SEC-1	Communication Skills	50	-	50	2	2
4	III	SEC-2	Principles of Insurance	50	-	50	2	2
5	IV	SEC-3	Leadership & Management Skills	50	-	50	2	2
6	IV	SEC-4	Practice of Life and General Insurance	50	-	50	2	2
Total							8	8
GE - Generic Elective								
7	V	GE	Business Economics	80	20	100	4	4
PR- Project Report								
8	VI	PR	Research Methodology and Project Report	40	35R+15VIV A+10IA	100	2T+4R	4
DSC - Discipline Specific Course								
8	I	DSC101	Financial Accounting-I	80	20	100	5	5
9	I	DSC102	Business Organization and Management	80	20	100	5	5
10	I	DSC103	Foreign Trade- B.Com(Gen) Fundamental Of Information Technology – B.Com(Comp Appl & E-Comm) Introduction to International Business- B.Com(FT) Marketing Management- B.Com(ASM) Income Tax-I- B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P	5
11	II	DSC201	Financial Accounting-II	80	20	100	5	5
12	II	DSC202	Business Laws	80	20	100	5	5
13	II	DSC203	Banking & Financial Services- B.Com(Gen) Prog with C & C++ B.Com(Comp Appl) Relational Data Base Management System- B.Com(E-Comm) Export Marketing- B.Com(FT) Fundamentals of Advertising-- B.Com(ASM) Income Tax-II- B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P	5
14	III	DSC301	Advanced Accounting	80	20	100	5	5
15	III	DSC302	Business Statistics-I	80	20	100	5	5
16	III	DSC303	Financial Institutions & Markets- B.Com(Gen) Relational Data Base Management System- B.Com(Comp Appl) Programing with C- B.Com(E-Comm) International Business Procedures & Documentation- B.Com(FT) Media Management- B.Com(ASM) Assessment of other Entities- B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P*	5
17	IV	DSC401	Income Tax	80	20	100	5	5
18	IV	DSC402	Business Statistics-II	80	20	100	5	5
19	IV	DSC403	Corporate Accounting- B.Com(Gen & FT)					

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(w.e.f. 2021-22)

Faculty of Commerce, AUC

			Web Technologies- B.Com(Comp Appl) Oops with C++ -- B.Com(E-Comm) Market Research-- B.Com(ASM) Customs Procedures & Practice- B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P*	5
Total							60	60
DSE - Discipline Specific Elective								
20	V	DSE501	Cost Accounting	80	20	100	5	5
21	V	DSE502	Computerised Accounting	50	35P+15IA	100	3T+4P	5
22	V	DSE503	Auditing - B.Com(Gen) Management Information System- B.Com(Comp Appl) Fundamental Of E-Commerce-- B.Com(E- Comm) Tax Planning & Management- B.Com(FT) International Advertising- B.Com(ASM) Logistic Management- B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P*	5
23	VI	DSE601	Cost Control & Management Accounting	80	20	100	5	5
24	VI	DSE602	Theory & Practice of GST	50	35P+ 15IA	100	3T+4P	5
25	VI	DSE603	Accounting Standards- B.Com(Gen) Multimedia System - B.Com(Comp Appl) Business Data Analytics - B.Com(E-Comm) International Tax & Regulation -B.Com(FT) Brand Management - B.Com(FT) Cross Cultural Consumer & Industrial Buyer Behaviour- - B.Com(Tax Procedures)	80/50	20IA/ 35P+ 15IA	100	5/3T+4P*	5
Total							30	30



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ABSTRACT OF UGC MANDATORY COURSES

Sl no	UGC MANDATORY COURSES	I sem	2 sem	3 sem	4 sem	5 sem	6 sem	Remarks
1	List of Ability Enhancement Compulsory Course (AECC)	Sl no 3	Sl no 9	-	-	-	-	1.Sl no means it should referred to master structure of the syllabus
2	List of Skill Enhancement Course(SEC)	-	-	Sl no 15&16	Sl no 22&23	-	-	2. Enabling students to know the semester wise UGC mandatory courses
3	List of Generic Elective (GE)	-	-	-	-	Sl no 29	-	3. abstract is a gist of the master structure
4	Project Report	-	-	-	-	-	Sl no 35	-
5	List of Discipline Specific Course(DSC)	Sl no 4,5&6	Sl no 10,11&12	Sl no 17,18&19	Sl no 24,25&26	-	-	-
6	List of Discipline Specific Elective (DSE)	-	-	-	-	Sl no 30,31&32	Sl no 36,37&38	-

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MODEL QUESTION PAPER
INTERNAL ASSESSMENT EXAMINATIONS
(FIRST & SECOND SEMESTERS)
(DSE 101, 102, 103 & 201, 202, 203)

B.Com (Gen)
B.Com. (Comp Appl)
B.Com.(Foreign Trade)
B.Com.(Adv & Sales Management)
B.Com.(Tax Procedures) &
B.Com(E-Comm)

Time: 30Mins

Max. Marks: 20

Section – A

I. Multiple Choice:

(10 x1/2 =5M)

1. 2. 3. 4. 5. 6. 7. 8. 9. 10.

Section – B

II. Fill in the blanks:

(10 x1/2 =5M)

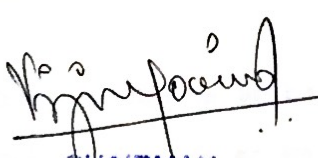
1. 2. 3. 4. 5. 6. 7. 8. 9. 10.

Section – C

III. Write the following concepts:

(5 x 2 =10M)

1. 2. 3. 4. 5.


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(w.e.f. 2021-22)

Faculty of Commerce, AUC

MODEL QUESTION PAPER
SEMESTER EXAMINATIONS
(FIRST & SECOND SEMESTER)
(DSE 101, 102, 103 & 201, 202, 203)

B.Com (Gen)
B.Com. (Comp Appl)
B.Com.(Foreign Trade)
B.Com.(Adv & Sales Management)
B.Com.(Tax Procedures) &
B.Com(E-Comm)

Time: 2 Hours

Max. Marks – 80

Min. Marks - 28

Section-A

I. Answer All – Concepts-not exceeding five Lines

(5X4=20M)

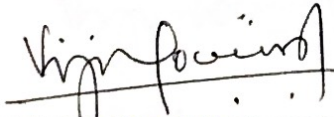
1. UNIT-I
2. UNIT-II
3. UNIT- III
4. UNIT -IV
5. UNIT -V

Section-B

II. Answer all- Questions using internal choice not exceeding Two pages.

(5X12=60M)

- 6 Unit-I – Question (a or b)
7. Unit-II _ Question (a or b)
- 8 Unit-III – Question (a or b)
9. Unit-IV – Question (a or b)
10. Unit- V – Question (a or b)



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MODEL QUESTION PAPER

AECC- 1 & 2

FIRST & SECOND SEMESTER EXAMINATIONS

**B.Com (Gen)
B.Com. (Comp Appl)
B.Com.(Foreign Trade)
B.Com.(Adv & Sales Management)
B.Com.(Tax Procedures) &
B.Com(E-Comm)**

Max. Marks – 50

Time: 2 Hours

CREDIT - 4

Section-A

I. Answer All – Concepts-not exceeding five Lines

(5X2=10M)

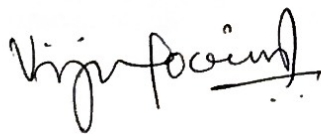
1. UNIT-I
2. UNIT-I
3. UNIT-I
4. UNIT -II
5. UNIT -II

Section-B

II. Answer all Questions using internal choice not exceeding Two pages.

(4X10=40M)

6. Unit-I – Question (a or b)
7. Unit-I _ Question (a or b)
8. Unit-II – Question (a or b)
9. Unit-II – Question (a or b)



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Faculty of Commerce, AUC

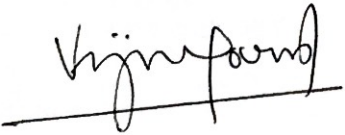
Panel of Paper Setters & Examiner's

B.Com (All Streams)

First & Second Semester Examination

First Semester:

S No	Name of the Subject	Faculty's Name & College
First Year – First Semester B.Com (Gen)		
1	Financial Accounting-I	1. Mr. Janki Ram, Lecturer in Commerce, Badruka Degree College, Hyd. 2. Mrs Sarita, Lecturer in Commerce, Vijaya Nagar College of Commerce Hyd. 3. Mrs. Meena Shanthi, Lecturer in Commerce, St, Anns College for women, Hyd.
2	Business Organisation & Management	1. Mrs. Padmaja, Lecturer in Commerce, Vijaya Nagar College of Commerce. Hyd 2. Mrs Rajya Lakshmi, Lecturer in Commerce, Pulla Reddy College. Hyd. 3. Mrs. Naga Suvarchala, Lecturer in Commerce, St, Anns College for Women, Hyd.
3	Foreign Trade	1. Mr Jakir Hussain, Lecturer in Commerce, Deccan College, Hyd. 2. Mrs Padma Priya, Lecturer in Commerce, IIMC, Hyd. 3. Mrs. J P Bharathi, Lecturer in Commerce, St, Anns College for Women, Hyd.
B.Com (Comp Appl & E-Commerce)		
4	Fundamentals of Information Technology	1. Mrs. Prathibha, Lecturer in Commerce, St, Anns College for Women, Hyd. 2. Mr Abdul Muqeeth, Lecturer in Commerce, Nawab Shah Alam College of Engineering, Hyd 3. Mrs Madhuri, Lecturer in Commerce, Womens College, Hyd
B.Com (Foreign Trade)		
5	Introduction to International Business	1. Mrs. Joshna, Lecturer in Commerce, St, Anns College for Women, Hyd. 2. Mrs Swathi, Lecturer in Commerce Nizam College, Hyd.
B.Com (ASM)		
7	Marketing Management	1. Mr Giridhar, Lecturer in Commerce, Hindi Mahavidyalaya, Hyd 2. Ms Bhavani, Assistant Prof Women's College, Hyd.
B.Com (Tax Procedures)		
8	Income Tax-I	1. Dr Jakir Hussain, Lecturer in Commerce, Deccan College, Hyd. 2. Mrs Padma Priya, Lecturer in Commerce, IIMC, Hyd. 3. Mrs. J. Saujanya, Lecturer in Commerce, St, Anns College for Women, Hyd.


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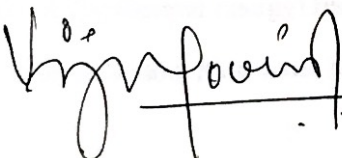



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(w.e.f. 2021-22)
Sixth Semester:

Faculty of Commerce, AUC

S No	Name of the Subject	Faculty's Name & College
First Year – Second Semester B.Com (Gen)		
1	Financial Accounting-II	1. Mr. Janki Ram, Lecturer in Commerce, Badruka Degree College, Hyd. 2. Mrs Sarita, Lecturer in Commerce, Vijaya Nagar College of Commerce Hyd. 3. Mrs. Meena Shanthy, Lecturer in Commerce, St,Anns College for women,Hyd.
2	Business Laws	1. Mrs Bhagya Lakshmi, Lecturer in Commerce, Pulla Reddy College, Hyd. 2. T Radha, Lecturer in Commerce, Andhra Mahila Sabha, Hyd. 3. Mrs. J P Bharathi, Lecturer in Commerce, St,Anns College for women,Hyd.
3	Banking and Financial Services	1. Dr D. Venkaiah, HOD, G Pulla Reddy Degree College, Hyd 2. M Swathi, Lecturer in Commerce, Andhra Mahila Sabha, Hyd. 3. Mrs. T. Anuradha, Lecturer in Commerce, St,Anns College for women,Hyd.
B.Com(Comp Appl)		
4	Prog with C & C++	1. Mrs Madhuri, Lecturer in Commerce, Womens College,Hyd 2. Mr Abdul Muqeeth, , Lecturer in Commerce, Nawab Shah Alam College of Engineering,Hyd 3. Mrs. Santhos hi Rupa, Lecturer in Commerce, St,Anns College for women,Hyd.
B.Com(E-Comm)		
5.	Relational Database Management System	1. Mrs. N. Supriya, Lecturer in Commerce, St,Anns College for women,Hyd. 2. Mr Abdul Muqeeth, Lecturer in Commerce, Nawab Shah Alam College of Engineering,Hyd 3. Mrs Madhuri, Lecturer in Commerce, Womens College,Hyd
B.Com(Foreign Trade)		
6.	Export Marketing	1. Mrs. Joshna, Lecturer in Commerce, St,Anns College for Women,Hyd. 2. Mrs. Swathi, Lecturer in Commerce, Nizam College. ,Hyd
B.Com(ASM)		
	Fundamentals of Advertising	1. Mr Giridhar, Lecturer in Commerce, Hindi Mahavidyalaya,Hyd 2. Ms Bhavani , Assistant Prof Women's College,Hyd.
B.Com(Tax Procedures)		
7,	Income Tax- II	1. Dr Jakir Hussain, Lecturer in Commerce, Deccan College, Hyd. 2. Mrs Padma Priya, Lecturer in Commerce, IIMC, Hyd. 3. Mrs. J. Saujanya, Lecturer in Commerce, St,Anns College for Women,Hyd.


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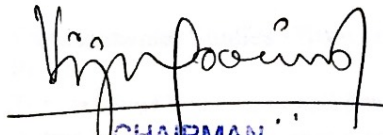
Environmental Studies.



THPW:	2Hrs
Exam Duration:	2Hrs
Marks:	50 (2Credits)

Unit-I

Ecosystem, Biodiversity & Natural Resources

1. Definition, Scope & Importance of Environmental Studies
2. Structure of Ecosystem – (A biotic & biotic components Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem: Energy flow in the Ecosystem (Single channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Insitu & Exsitu)
5. Renewable & Non – renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.


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AECC-1

Environmental Studies.

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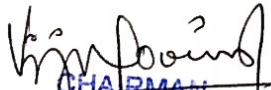
UNIT – II:

Environmental Pollution, Global Issues & Legislation


1. Causes, Effects & Control measures of Air Pollution, Water Pollution
 2. Solid Waste Management
 3. Global Warming & Ozone layer depletion.
 4. Ill – effects of Fire works
 5. Disaster management – floods, earthquakes & cyclones
 6. Environmental legislation :- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
 7. Human Rights
 8. Women and Child welfare
 9. Role of Information technology in environment and Human health
- Field Study:(5 hrs)
1. Pond Ecosystem
 2. Forest Ecosystem

REFERENCES:

- Environmental Studies - from crisis to cure – by R. Rajagopalan (Third edition) Oxford University Press.
- Text book of Environmental Studies for undergraduate courses (second edition) by Erach Bharucha
- A text book of Environmental Studies by Dr.D.K.Asthana and Dr. Meera Asthna.


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B.Com.(Adv & Sales Management)
B.Com.(Tax Procedures)
&
B.Com(E-Comm)

DSC 101:

FINANCIAL ACCOUNTING – I

THPW:	5Hrs
Exam Duration:	3 Hrs
Marks :	100(80+20LA) = 5Credits

OBJECTIVE: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

SPECIFIC OBJECTIVES:

The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.

UNIT-I:

ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations – Accounting as an Information System-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:

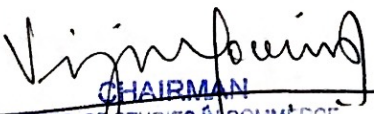
SUBSIDIARY BOOKS:

Meaning – Key Features-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 Two-Part Bank Reconciliation Statement (Including problems).


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DSC 101:

FINANCIAL ACCOUNTING – I

...Continued

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 - Detection- 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 – Treatment for Disposal of Asset- 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)

COURSE OUTCOMES:

- 1: Acquire conceptual knowledge of basics of accounting.
- 2: Identify events that needs to be recorded in the subsidiary books
- 3: Identify and analyze the reasons for the difference between cash book and pass book balances.
- 4: Recognize circumstances providing for increase exposures errors and frauds.
- 5: Acquire the knowledge of accounting process and preparation of final accounts of sole trader.

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. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.


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B.Com.(Tax Procedures)
&
B.Com.(E-Comm)

DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

THPW:	5Hrs
Exam Duration:	3Hrs
Marks :	100(80+201A) = 5Credits

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

Specific Objectives:

1. To Understand the concepts related to Business.
2. To equip the knowledge about joint stock company.
3. Demonstrate the roles, skills and functions of management
4. Organise and present information to a satisfactory standard in oral presentations, essays and reports.
5. Understand the complexities associated with management.

UNIT-I:

INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce – Objectives-Types of business communication & advantages - 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:

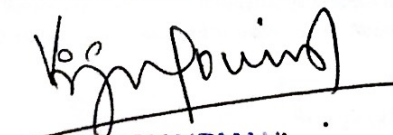
JOINT STOCK COMPANY:

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)- Listing of companies on stock exchange.

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 - Limitations of Fayol's theory- Modern management theory – Its Functions.


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B.Com.(Tax Procedures)
&
B.Com.(E-Comm)**

DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

...Continued

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 - Advantages and disadvantages of span of management - 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.

Co-ordination : 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) – Objectives and Characteristics of Controlling - Requirements for effective control.

COURSE OUTCOMES:

1. Identify the legal documents necessary to form a sole proprietorship, partnership, limited partnership and a limited liability
2. To familiarize company and documents required to start a business
3. To develop knowledge about evolution of management thoughts
4. To understand better understanding the functions of mgt
5. To give an idea about planning and organising logistics

SUGGESTED READINGS:

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


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FIRST YEAR- FIRST SEMESTER
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Paper DSC103: MARKETING MANAGEMENT

THPW:	5Hrs
Exam Duration:	3 Hrs
Marks :	100 (80+20IA) = 5Credits

Objective: To familiarize the students with the concepts of marketing management.

Specific Objectives:

1. To understand the concepts of marketing management
2. To learn about marketing process for different types of products and services
3. To understand the tools used by marketing managers in decision situations
4. To Understand the marketing environment.

UNIT-I:

INTRODUCTION TO MARKETING & MARKETING ENVIRONMENT:

Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts - Production Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets - Marketing Management Tasks - Marketing Mix-Marketing of services. **Marketing Environment:** Micro Environment (Company-Suppliers-Marketing Intermediaries-Customers- Competitors- Public) - Macro Environment (Demographic-Economic-Natural-Technological-Political-Legal and Regulatory - Cultural -Social) - International Marketing-GAAT and WTO.

UNIT-II:

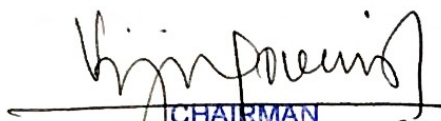
MARKET SEGMENTATION, TARGETING & POSITIONING:


Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market -Market Segmentation (Concept-Bases-Benefits-Requirements for Effective Segmentation) -Market Segmentation Analysis for consumer and service products - Product Positioning - Positioning maps.

UNIT III:

CONSUMER AND ORGANIZATIONAL BUYING BEHAVIOR:

Consumer Behavior (Nature-Scope-Importance) - Factors influencing Consumer Behavior (Economic psychological-Cultural-Social and Personal) - Steps in Consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer (Industrial Markets-Resellers Market-Government Market)- Characteristics of Organizational Buyer Organizational Buying Behavior Vs Consumer Behavior.


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FIRST YEAR- FIRST SEMESTER
B.Com (ASM)

Paper DSC103: MARKETING MANAGEMENT

...Continued

UNIT IV:

PRODUCT & PRICE MANAGEMENT:

Concept of Product - Classification of Products - Product Levels- Product Mix - Product Mix Decisions - New Product - New Product Development Stages - Product Life Cycle Stages and marketing implications - Branding - Packaging and Labeling. **Price Management:** Pricing- Objectives of Pricing- Role of Price in Marketing Mix- Factors influencing price - Pricing under different competitive conditions, Skimming and Penetration Pricing - Pricing Methods/strategies- cost based- demand based- competition based.

UNIT-V:

PROMOTION & CHANNEL MANAGEMENT:

Promotion- Significance- Promotion Mix- Advertising - Objectives - Media - Budget- Types of Advertising - Personal Selling - Nature - Steps in personal selling. Sales Promotion - Objectives - Tools - Public Relations - Direct marketing - Forms of direct marketing.

UNIT-V: CHANNEL MANAGEMENT:

Marketing Channels: Nature- Channel Levels - Channel Structure & Participants - Functions Marketing Intermediaries - Channel Design Decisions - Online Marketing - Online Marketing Channels - objectives - merits - demerits- Retailing: Meaning - Significance - forms of retailing - formats of retail stores.


COURSE OUTCOMES:

On completion of course students will be able to :

1. Students will demonstrate strong conceptual knowledge in the functional areas of marketing.
2. Students will demonstrate effective understanding of relevant topics related to consumer, product and application of computers in marketing management.
3. Students will display analytical skills in identification and resolutions of problems pertaining to marketing management.

SUGGESTED READINGS:

1. Marketing Management, Philip Kotler, PHI, 12e
2. Introduction to Marketing, Lamb: Thomson, 8e, 2007
3. Fundamental of Marketing, Stanton WJ, 1996
4. Marketing Planning and Strategy, Jain, 7e
5. Marketing Management, Czinkota & Kotabe, 2005
6. Marketing Management, Ramaswamy & Namakumar


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B.Com.(Tax Procedures)
&
B.Com.(E-Comm)

AECC-2

Basis Computer Skills

THPW: 2 Hrs

Exam Duration: 2 Hrs

Marks: 50(2 Credits)

Objective: To impart a basic level understanding of working of a computer and its usage.

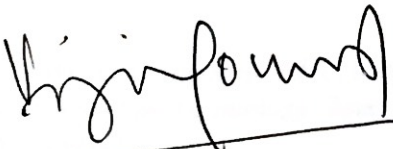
UNIT I:


UNDERSTANDING OF COMPUTER AND WORD PROCESSING:

Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.


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AECC-2

Basis Computer Skills

...Continued

UNIT II:

SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS:

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Web Browsers:

Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

World Wide Web: Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website.

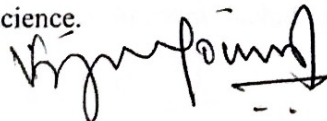
Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, Mc GrawHill , 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata Mc GrawHill.

Web Resources:

1. <https://online.stanford.edu/courses/soe-yccscs101-sp-computer-science-101>
2. [https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science.](https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science)



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DSC 201:

FINANCIAL ACCOUNTING-II

THPW: 5Hrs

Exam Duration: 3 Hrs

Marks : 100 (80+10IA) = 5Credits

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

SPECIFIC OBJECTIVE:

The main objective of the course is to study in depth the rules for compiling the financial information reflected in the financial statements, so that they may become a useful tool for decision-making in business. In order to achieve this, students must dominate the methodological foundations of Accounting, the tools of technical accounting and elementary measurement standards.

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-Days of Grace-Days of Maturity- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II:

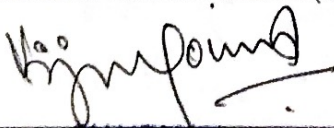
CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales –Over Riding Commission- 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)

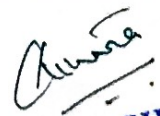
UNIT-III:

JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning-Types of Joint Venture–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)


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DSC 201:

FINANCIAL ACCOUNTING-II

...Continued

UNIT-IV:

ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning –Types-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:

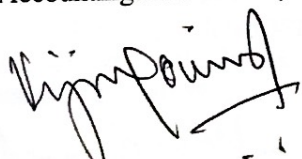
Non- Profit Organization – Meaning – Features –Sources of Income, chances of Fraud- Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

COURSE OUTCOMES:

1. Appreciate the need for negotiable instruments and procedure of accounting for bills honoured and dishonoured.
2. Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment.
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
4. Distinguish between Single Entry and Double Entry.
5. Understand the meaning and features of Non-Profit Organizations.


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.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.



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B.Com.(Adv & Sales Management)
B.Com.(Tax Procedures)
&
B.Com.(E-Comm)

DSC 202: BUSINESS LAWS

THPW:	5Hrs
Exam Duration:	3 Hrs
Marks :	100 (80+20IA) = 5Credits

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.

Specific Objectives:

1. To equip the students with introduction to Indian contract act.
2. To impart knowledge about sale of goods act and consumer protection act
3. To know about providing guidance on intellectual property rights
4. To enhance students determination in management of companies and meetings
5. To develop knowledge about winding up.

UNIT-I:

INDIAN CONTRACT ACT:

Agreement and contract – E- 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 - Significance of Information Technology Act.

UNIT-II:

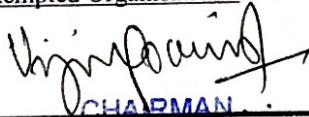
SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

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 & RTI:

Introduction to Intellectual Property Rights – Law of Trade Marks – Registration of Trade Mark – The Law of Designs – Geographical Indicators and IPR – The Law of Copy Rights – Rights of Copy Right Owner Terms of Copy Right – Copy Right Infringements – The Law of Patents – Kinds – Transfer of Patent Right s Rights of Patentee- Bio Diversity & Intellectual Property, Traditional Knowledge & Laws pertaining thereto. The Rights to Information Act 2005: Needs – Definition – Fee – Process – Cost – Machinery & Hierarchies – Appeals – Exempted Organisations.


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DSC 202:

BUSINESS LAWS

...Continued

UNIT-IV:

MANAGEMENT OF COMPANIES AND MEETINGS:

Management of Companies: Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance.

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:

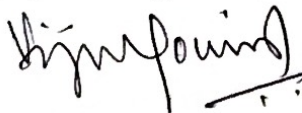
Winding up : Meaning - Modes of Winding Up -Winding Up by tribunal - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

COURSE OUTCOMES:

1. To provide knowledge about Indian contract act.
2. To provide knowledge about sale of goods act and consumer protection act.
3. To introduce about intellectual property rights
4. To provide knowledge about management of companies and meetings.
5. To gain knowledge about winding up of companies

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) Business Laws - Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagriyal AK, Vikas Publishing House.



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FIRST YEAR- SECOND SEMESTER

B.Com (E-Comm)

DSC 203:

RELATIONAL DATABASE MANAGEMENT SYSTEM

THPW:	3T+4P
Exam Duration:	3 Hrs
Marks :	100 (50T+35P+15IA) = 5Credits

Objective: to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

Specific Objectives:

The student will be able to understand terms related to database design. Understanding the objectives of database development process. Define the relational model and relational database management system

UNIT-I:


BASIC CONCEPTS:


Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model - Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model - Entities - Attributes - Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II:

DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems - Single Valued Dependencies - Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless- join Decomposition - Dependency Preservation. File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.


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FIRST YEAR- SECOND SEMESTER
B.Com (E-Comm)

DSC 203: RELATIONAL DATABASE MANAGEMENT SYSTEM

...Continued

UNIT-III:

STRUCTURES QUERY LANGUAGE (SQL):

Meaning-SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by - Where - Group by - Nested Queries. Joins - Views - Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV:

TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control. Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V:

DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed - Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

ADVANCED TOPICS: Overview: Parallel Database - Multimedia Database - Mobile Database - Web Database - Multidimensional Database. Data Warehouse - OLTP Vs OLAP - NoSQL Database.

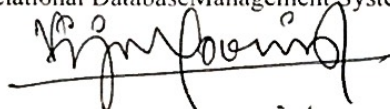
LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

COURSE OUTCOMES:

1. Describe DBMS architecture, physical and logical database designs, database modeling, relational, hierarchical and network models.
2. Identify basic database storage structures and access techniques such as file organizations, indexing methods including B-tree, and hashing.
3. Learn and apply Structured query language (SQL) for database definition and database manipulation. d) Demonstrate an understanding of normalization theory and apply such knowledge to the normalization of a database.
4. Write sub queries and understand their purpose
5. Understand Data selection and operators used in queries and restrict data retrieval and control the display order

SUGGESTED READINGS:

- 1) Database Systems: R.Elmasri & S.B. Navathe, Pearson.;
- 2) Introduction to Database Management System: ISRD Group, McGraw Hill.;
- 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.;
- 4) Modern Database Management: J.A.Hoffer, V.Rames & H.Topi, Pearson.;
- 5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGrawHill.
- 6) Simplified Approach to DBMS: Parteek Bhaia Kalyani Publishers.
- 7) Database Management System: Nirupma Pathak, Himalaya.
- 8) Database Management Systems: Pannerselvam, PHI.
- 9) Relational Database Management System: Srivastava & Srivastava, New Age



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FIRST YEAR- SECOND SEMESTER

B.Com (ASM)

DSC 203: FUNDAMENTALS OF ADVERTISING

THPW:	5 hrs
Exam Duration:	3 Hrs
Marks :	100 (80+20IA) = 5Credits

Objective: To make students to learn Fundamentals of Advertising.

Specific Objectives:

1. Understand what advertising is and its role in advertising and brand promotion and the direct marketing
2. Understand the structure of the advertising industry.
3. Be able to identify, analyze, and understand the advertising environment.
4. Be able to prepare the advertising message and fully integrate the creative process.

UNIT-I:

INTRODUCTION TO ADVERTISING:

Advertising - Definition - Importance - Classification of advertisements – Functions of Advertising - Objectives – DAGMAR - Advertising and Direct Marketing: Advertising - Determinants of Advertisability - Causes for advertisement failure - Direct marketing - Definition - Growth of direct marketing - Causes - Process of Direct marketing.

UNIT-II:

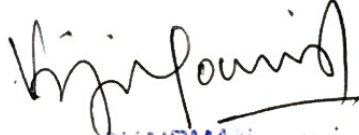
ADVERTISING & SALES PROMOTION:


Sales Promotion - Definition - Types - Features - Increasing importance - Reasons - Advantages and disadvantages of the combination of advertising and sales promotion - Advertising and Public Relations/Publicity: Public Relations - Definition – Publicity – Meaning - Advertising, PR and publicity - Advantages and Disadvantages.

UNIT-III:

PLANNING FOR ADVERTISING:

Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.


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FIRST YEAR- SECOND SEMESTER

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DSC 203:

FUNDAMENTALS OF ADVERTISING

...Continued

UNIT-IV:

ECONOMIC EFFECTS OF ADVERTISING:

Explicit role of advertising - Indirect role of Advertising - Economic effects - Social Effects of Advertising: Benefits of Advertising - Impact of Advertisements on children - Women in Advertising.'

UNIT-V:

ETHICS IN ADVERTISING:

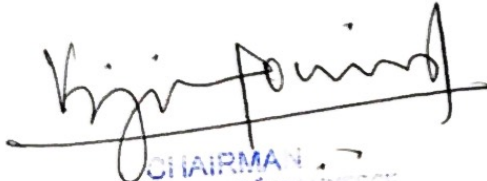
Criticism of Advertising – Controversial effects of advertising – Puffery – Shock – advertisements - Subliminal advertising- Regulating bodies in India.


COURSE OUTCOMES:

1. To understand and analyze the economic effects and social effects advertising.
2. Understand the importance of placing the message in conventional and “new” media.
3. Be able to identify, understand, and apply integrated brand promotion.
4. To understand the effects of Ethics in advertising.

SUGGESTED READINGS:

1. Advertising & Promotion: Belch & Belch, 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. Promotion Management: Burnelt, Tata McGraw Hill.


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