KAKATIYA UNIVERSITY
WARANGAL

REVISED SYLLABUS FOR B.COM. (FIRST YEAR)
from the academic year 2008 – 2009

BUSINESS ECONOMICS

Paper 102
P.P.W. – 4 HOURS

Max Marks =100

Objective: To facilitate the students to learn the concepts of economics and apply them in real life situations.

Unit I: Introduction

Economic and Non-Economic Activities—Business-Meaning—Economics-Definitions--micro and macro economics-method of economics-positive and normative—inductive and deductive approaches—reading of graph-concept of slope—Utility-cardinal and ordinal utility-Law of diminishing marginal utility-Law of Equi-marginal Utility.

Unit II: Demand, Supply and Market Equilibrium

Demand-meaning-individual demand—law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand—individual demand and Market Demand—demand function—determinants of demand and market demand—shift of demand vs. movement along a demand curve—Elasticity of demand-price elasticity-meaning and measurement-price elasticity and total revenue of demand—income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements—Supply-law of supply-determinants of supply—market equilibrium—concept of consumer surplus.

Unit III: Production and Costs

Production function—Distinction between short-run and long-run—Production with one variable input-relationship between total, marginal and average production functions-law of variable proportion—production with two variable inputs-isoquants -isocosts-techniques of maximization of output, minimization of cost and maximization of profit-scale of production-economies and diseconomies of scale—Cost of production-cost function—short-run total and average costs—long-run total and average costs.

Unit IV: Market Structure and Factors of Production

Market structure—characteristics—perfect competition-characteristics-equilibrium price—profit maximizing output in the short and long-run—Monopoly-characteristics-profit maximizing output in the short and long run-defects of monopoly—monopolistic competition-characteristics—product differentiation-profit maximizing price and output in the short and long-run—Oligopoly-characteristics-price rigidity-the kinked demand curve—— Factors of Production

Unit V: National Income, Trade Cycles and International Trade

National Income—definition-meaurement—GDP-meaning—fiscal deficit—economic systems-socialism-market economy system-free market economies- Concepts of Economic Liberalistion, privatization, globalisation—WTO—objectives—agreements—functions—Trade cycles-meaning-phases-consequences-remedies—International Trade-Balance of payments.

Suggested Books:

Deepashree and Murthy: Business Economics, Tata Mcgraw Hill
Deepashree: General Economics, Tata Mcgrawhill
Aryasri: Business Economics, S.Chand
H.L.Ahuja: Micro Economics
Mankiw: Principles of Economics, Cengage

KAKATIYA UNIVERSITY
WARANGAL

REVISED SYLLABUS FOR B.COM. (FIRST YEAR)
from the academic year 2008 – 2009

BUSINESS ORGANIZATION AND MANAGEMENT

Paper 103

P.W. – 5HOURS   Max Marks =70+30

Objective: To facilitate the students to learn the concepts of business organization and management.

Unit 1 Fundamental Concepts:
Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – Commerce- Relationship between trade, industry and commerce- Business Organization-Concept- – Functions of Business.
Entrepreneur – Meaning-Characteristics of Entrepreneurs - Types of Entrepreneurs - Functions of an Entrepreneur - Steps to start Enterprise– Sources of finance –Long Term-Short Term
Lab Work: The students are expected to go through project reports.

Unit 2 Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:
Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.
Sole Proprietorship -Meaning –Characteristics – Advantages and disadvantages – suitability.
Partnership – Meaning –Characteristics –Kinds of partners- Registration of partnership – Partnership deed – rights and obligations of partners - Joint Hindu Family Business - Characteristics - Advantages and limitations.
Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit 3 Joint Stock Company:
Joint Stock Company – Meaning – Characteristics –Advantages - Kinds of Companies – Difference between private and public companies –Promotion of A Company: Promotion –Stages-Promoters – Characteristics –Registration –Capital subscription - Commencement of Business – Preparation of important documents – Memorandum of Association – Significance – Clauses – – Articles of Association Contents — Prospectus – Contents – Statement in lieu of Prospectus.
Lab Work: The students are expected to go through a memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus.

Unit IV: Management, Planning and Decision Making

Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Leadership-Leader Vs Manager-Traits of successful leader- Scientific Management – features- Fayol's Principles of Management .

Planning – Meaning – Significance –Types of Plans – Decision making – Steps in Process Decision making Process.
Lab Work: The students are expected to prepare a small note of the skills of management required to manage the organization of their choice.

Unit 5 Organizing
Organizing – meaning - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart

Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation –
Guidelines for making delegation effective
Centralization – Decentralization –Meaning – Differences between delegating and decentralization
Lab Work:
The students are expected to go through the organization structures of a few organizations and
prepare an organization structure for a small unit.

The students are expected to prepare a small project report on how to start a small industry unit of
their choice incorporating various aspects learned in this subject.

Suggested Books:

* Bhatia RC: Business Organization and Management, Ane Books
* Talloo   : Business Organisation and Management, Tata
* RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
* CB Gupta   : Industrial Organization and Management
* Aryasri and Murthy   : Industrial Organization and Management, Tata
* Govindarajan and Natarajan   : Principles of Management, Prentice Hall
* RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
* CB Gupta   : Industrial Organization and Management, Sultan Chand
* Bhushan Y K: Business Organization and Management, Sultan Chand
* Surendar and Madhavi : Industrial Organization and Management, Himalaya
* Sherlekar: Business Organization and Management, Himalaya
* Robins S P: Management, PHI
* Rao VSP: Management, Excel
* Gupta CB: Entrepreneurship Development in India, Sultan Chand
* Prasad L M: Management, Sultan Chand
* Subba Rao P: Management and Organizational Behavior, Himalaya
* Dubrin: Essentials of Management, Cengage
* Satyaraju: Management, PHI
* Moshal : Organization and Management, Galgotia
* Kumkum Mukhrjee: Principles of Management, Tata
* Chandra Bose: Principles of Management, PHI
* James F. Stoneir: Management, PHI

KAKATIYA UNIVERSITY
WARANGAL

REVISED SYLLABUS FOR B.COM. (FIRST YEAR)
from the academic year 2008 – 2009

FINANCIAL ACCOUNTING

Paper – 191

Time – 5 HOURS   **Max Marks =70+30**

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers

UNIT 1. Introduction to Accounting:

Need for Accounting – definition, features, objectives, functions, systems and basis and scope of accounting - Book keeping and Accounting Branches of Accounting - Advantages and limitations-basic terminology used- – Accounting concepts and conventions.

Accounting Process-Accounting cycle-Accounting equation-classification of accounts-rules of double entry book keeping – identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts – Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts – creation of inventory-creation of stock groups-,stock categories, units of measurement-stock items-entering of financial transactions-types of vouchers-voucher entry-editing and deleting of vouchers-voucher numbering-customization of vouchers

UNIT 2. Subsidiary Books and Bank Reconciliation Statement

Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - problems on favorable and over draft balances - Ascertainment of correct cash book balance. Preparation of bank reconciliation statement using computers

UNIT 3.Trial Balance, Final Accounts; Errors and Rectification.

Trial Balance: meaning, objectives, methods of preparation - Final Accounts: meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and

closing the books, adjusting and closing entries and balance sheet using computers

Errors and their Rectification - Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account- Effect of Errors on Profit. Rectification of errors using computers.

UNIT 4: Consignment and Joint Ventures:

Consignment - Features, Terms used Proforma invoice - Account sale Delcredere commission -Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal Loss - Invoice of goods at a price higher than the cost price.

Joint ventures -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 .

UNIT 5: Depreciation - Provisions and Reserves:

Meaning of Depreciation - Causes- objects of providing for depreciation -Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation - Straight line method - Diminishing Balance Method. ,

Provisions and Reserves - Reserve Fund – Different Types of Provisions and Reserves.

Suggested Readings:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy - I   S.P. Jain & K.L Narang   Kalyani Publishers
3. Accountancy – I   Tulasian   Tata Mcgraw Hill Co
4. Financial Accounting –   Dr.V.K.Goyal   Excel Books
5. Introduction to Accountancy   T.S.Grewal S.Chand and CO
6. Accountancy – I   Haneef and Mukherjee   tata Mcgraw Hill co
7. Advanced Accountancy -   Arulanandam Himalaya publishers
8. Advanced Accountancy-I   S.N.Maheshwari & V.L.Maheswari Vikash Publishing co.
9. Ashok Banarjee   Financial Accounting   Excel
10. Warren   Financial Accounting   Cengage

KAKATIYA UNIVERSITY
WARANGAL

REVISED SYLLABUS FOR B.COM. (FIRST YEAR)
from the academic year 2008 – 2009

FUNDAMENTALS OF INFORMATION TECHONOLOGY

Paper   104
P.P.W. – 5 HOURS   **Max Marks =70+30**

Objective: To impart basic knowledge about computer with application of various packages.

Unit – I :
Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications: (Concepts only)- communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access

Unit – II :
Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus,   Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories

Unit – III :
MS Office I : MS Word : Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs- Working with Tables – Format Painter.

MS EXCEL : Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV :
MS Office II : MS Access - Data, Information, Database, File, Record, Fields- Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition. Multimedia : Meaning, purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

Unit- V :
Internet & E commerce
Services available on internet - WWW - ISP.
E commerce : Meaning ,advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system..(including practicals)

Lab Work:
MS DOS
MS WINDOWS
MS WORD
MS EXCEL
MS ACCESS
MS POWERPOINT
INTERNET AND E COMMERCE PRACTICALS

References:
1. Information Technology : Dennis P. Curtin, McGraw Hill International
2. Fundamentals of Computers : P. Mohan, Himalaya Publishing House
3. Fundamentals of Computers : Atul Kahate, Tata McGraw Hill
4. Fundamentals of Computers : V. Srinivas, Kalyani Publications
5. MS Office : Sanjay Saxsena
6. MS Office : BPB Publications
7. E commerce : CSV Murthy,Himayalaya Publishing House
8.Raymond Green Law :Fundamentals of theInternet,Tata Mc Graw Hill
9.Efraim Turban :Electronic Commerce,Pearson Education
10. E-Commerce,E-Business :C.S.Rayudu ,Himalaya Publishing House
11. Fundamentals of Information Technolgy: Deepak Bharihanke, Excel
12. Understanding Computers: Morley, Cengage

B.Com. (Computers) —II— I year :

Paper -II- : Programming Concepts
(USING 'C')

UNIT – I

Fundamentals of C programs, Branching in C, if-statement, if-else statement, nested if, go to statement, else-if statement, switch, break statements, loops, while, do-while, for, nesting of loops.
(Chapters 1, 2 and 3. of the Text Book)

UNIT – II

Functions in C – Global and local variables, Parameter passing, Standard functions in header files, Recursion.

Arrays in C – one dimensional arrays, multi-dimensional arrays, arrays as function arguments, – sorting, searching, merging.
(Chapters 4 and 5 of the Text Book)

UNIT – III

Data types, Scope and Visibility, Automatic Conversion of Variables, Different Types of Variables, # include directive, # define directive, define with arguments.

Pointers in C – Arrays and pointers – pointers to functions – pointers and strings – command line arguments.
(Chapter 6, 7 and 8 of the Text Book)

UNIT – IV

Structures and unions – Arrays as structure member, nested struct: array of structures – structures as function arguments. Pointer to a struct

Input and output – Elementary functions.
(Chapters 9 and 11 of the Text Book)

UNIT – V

Serum control – Creation of Windows, – new design Advanced file management – binary files – direct access files.
(Chapters 12 and 13 of the Text Book)

TEXT BOOK

1) Thinking in C – By P.B.Mahapatra (Wheeler – 2000)

REFERENCE BOOKS

1) ANSI C – By Bala Guru Swamy (TMH)
2) C – By Kernighar and Ritche (PHI)
3) ... by – Herbert Schlidt. (TMH – 2001)