

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (GENERAL) DEGREE COURSE (III YEAR)

Paper -VI Advanced Corporate Accounting Paper

9547

ADVANCED CORPORATE ACCOUNTING

Marks: 100(70+30)

Paper -E-III-1 : P-1
P.P.W:5(4-1)

Unit - 1: Holding Companies:

The nature of holding companies - Legal requirements for a holding company - Accounts of holding companies - the consolidated balance sheet - Schedule VI of the Companies Act and subsidiary companies - form of consolidated balance sheet - cancellation of investment account - minority interest - cost of acquiring control or goodwill - capital reserve - preference share capital in subsidiary companies - debentures in subsidiary companies - pre-acquisition profits/ reserves - pre-acquisition losses - inter-company transactions - unrealised profit on stock - contingent liabilities - revaluation of assets - bonus shares - treatment of dividend received from subsidiary company - good will in the balance sheet of subsidiary company - proposed dividend - interim dividend by subsidiary company. Lab: Computation of Problems using Excel and Accounting packages.

Unit - II: Electricity Companies: (Double-Accounting System)

Meaning of double-account system - revenue account and net revenue account - capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity supply act 1948 and the Companies Act 1956 - Formats of relevant accounts - calculation of reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet. Lab: Computation of Problems using Excel and Accounting packages.

Unit - III: Accounting for price level changes (Inflation Accounting)

Introduction, history, limitations, profit measurement under different systems of accounting, methods of accounting for price level changes, current cost accounting(CCA) - methods, different approaches, measurement of profits, merits and demerits, preparation of income statement, cost of sale of adjustment, depreciation procedure under CCA. Preparation of current cost balance sheet.(CCB). Lab: Computation of Problems using Excel and Accounting packages.

Unit - IV: Human Resource Accounting

Definition, objectives, approaches, assumptions, advantages, objections of HRA. valuation methods. I IRA in India. I Human resource cost accounting, Historical cost accounting. Replacement cost method. opportunity cost method. Human resource accounting.

Social Responsibility Accounting : Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance,

Unit - V: Liquidation of companies

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency surplus account. Liquidators final statement of account, liquidators remuneration, receiver for debenture holders. 13 list contributories.

Lab: Computation of Problems using Excel and Accounting packages.

Suggested Readings:

1. R.L.Gupta, M.Radha swamy : Corporate Accounting, Sultan chand
2. M.A.Arulanandam. K.S.Raman .'Advanced Accounting. Himalaya
3. Tulsania : Advanced Accounting. Tata Magrahills publications
4. Jain & Narang : Corporate Accounting, Kalyani publications
5. S.M.Shukla : Advanced Accounting. Sahilya Bhavan

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (GENERAL) DEGREE COURSE (III YEAR)

PAPER - IV AUDITING

Max.Marks:70+30

Paper:304

PPW:5 (4 + 1)Hours

Note: **One theory hour is equal to two commerce lab hours.**

(70 marks for theory and 30 marks for Commerce Lab practicals and lab records/assignments)

- Objectives: i) To impart knowledge pertaining to basic concepts of auditing,
ii) To acquaint oneself with auditing procedure and report Writing.

Unit 1: Introduction to Auditing

Auditing: Meaning-Definition-Evolution-Objectives-Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies. Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit II : Planning of Audit and Control

Auditor: Qualifications and disqualifications - Qualities - Appointment and Reappointment -Remuneration - Removal - Rights - Duties - Liabilities.

Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control -(Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit. (Lab Work: Preparation of Audit programme for an organization.)

Unit III: Vouching and Audit of Financial Statements

Vouching: Meaning- Vouching of cash and trading transactions -Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts - Payments - Sales - Purchases -Fixed assets - Investments -Personal ledger- Inventories - Capital and Reserves - Other assets - Other liabilities. (Lab Work: Vouching of cash book of a local business unit.)

Unit IV: Audit of Institutions

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Audit Report: Contents - Preparation of audit report- Fair report - Qualified report.

Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

Unit V: Report Writing

Business Correspondence and Report writing: Basic principles - Business letters. Business reports: Structure - Preparation of Routine reports and special reports.

(Lab Work: Drafting of model business letters and Preparation of business reports.)

Suggested Readings :

1. Practical Auditing (Himalaya Publication) : R.G. Saxena
2. Contemporary Auditing : Kamal Gupta
3. Contemporary Auditing : Spicer & Pegler
4. Principles and Practices of Auditing : Jagdish Prakash
5. Principles of Auditing : Ghatalia
6. Business correspondence and report writing : Tata M. Graw Hill
7. Business Correspondence and Report Writing : Urmila Rai & S.M. Rai
8. Business communications and Report Writing : Kalyani Publications
9. Auditing : N.D. Kapoor
10. Practical Auditing : T.N. Randon
11. Auditing : Dinkar Pagare
12. Fundamentals of Auditing : Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques : Basu SK
14. Auditing Principles & Practice : Kumar Sharma, PHI

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (GENERAL) DEGREE COURSE (III YEAR)

PAPER - V, BUSINESS COMMUNICATION - III

9546

100

~~70/30~~

Paper - II :

- Unit - I** : Role of Communications Business: Basic Elements of communication process level of communication - Forms, Model and media of communication - Verbal and nonverbal communication - functions and Types.
- Unit - II** : Organisational Communication: Communication dimensions in organizations Net work - communication structures - Communication in different situations..
- Unit - III** : Non-Verbal Communication: Intra and inter personal communication - The process of Intra and inter personal communication. The effects of Intra and Inter personal variables on effective communication.
- Unit - IV** : Verbal Communication: Business letters - Types - basic principles, Style and tone - Letters relating to calling for a post, Calling for interviews - Appointment orders - Termination order - Business Enquiries - Orders Regret - Conciliaiton of orders - Complaints and Adjustments.
- Unit - V** : Report Writing: consideration - Types of report - Preparation of report format - Principles of writing a report - Feed Back on the Report - Common Errors.

— X —

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (GENERAL) DEGREE COURSE (III YEAR)

PAPER: VII ADVANCED MANAGEMENT ACCOUNTING

9548

Max. Marks: 100

Time: 3 Hours

No. of Hours P.P.W:5

The objective of this paper is to familiarise the student with the tools and skills of decision making in management accounting.

UNIT-I: INTRODUCTION: Limitation of Financial Accounting- Employment" of Management Accounting - Definition and scope - Role of Market Accountant - Controller functions-Managerial services - Management Information system.

UNIT-II BUSINESS BUDGETS - BUDGETARY CONTROL

- **CAPITAL BUDGETS:** Objectives, advantages, limitation and essentials of Budgets and Budgetary control -Organisation of Budgetary control - classification of Budgets,- Flexible budgets. Fundamentals of Capital Budgeting -Preparation of capital budget.

UNIT-III: WORKING CAPITAL: Importance of working Capital- Estimation - Surplus character of investment - Fund flow statement - concept of Funds - Concept of flows- preparation of funds flow statement uses and limitation. Cash flow statement concept of cash-and notional - construction of cash Flow statement.

UNIT-IV: MARGINAL COSTING & BREAK EVEN ANALYSIS: Concept- of Marginal costing - variable & absorption costing - Benefits and limitation cost, volume and profit analysis Break even point - Margin of safety - Make or buy decision."

UNIT-V: STANDARD COSTING & VARIANCE ANALYSIS:

Standard costing and Historical costing - Establishment of cost standards - Steps involved in standard costing -variance analysis - Material variance-Material price variance - Material usage variance - Material Mix variance- Labour variance idle time variance - over heads variance.

SYLLABUS

B.Com (Tax Procedures & Practices) III Year

9539

Aggarwal
Bhavani
CPA Pr...
22/0
15/7/14

DATABASE MANAGEMENT SYSTEM

(This paper is offered in lieu of Business Communication offered to B.Com.(General))

Paper :
P.P.W :4

Max.Marks : 70T+30P=100

UNIT I : Data and information – Limitations of Manual Data Processing – Advantages of databases- DBMS- Functions of DBA- Elements of DBMS : DDL,DML, Entities, Sets and attributes. Data Base Tables : Keys- Primary, Secondary, Composite and Foreign Key.

UNIT II : Relations Data Bases Entity Relationship Types – 1:1, M:N, strong and Weak entities, Recursive Data Base Design, Normalization, First, Second, Third, BCNF, Fourth, Class Diagrams and Entity Relation tables.

UNIT III : Creating Tables , Modifying Table Structures – Data Entity – Edit – Delete Importing – Exporting table using MS Access.

UNIT IV : Queries : QBE –Select Queries – Grouping – Parameters – Data Formatting, queries based on multiple sources – Cross Tab Queries – Action Queries – Make Table Queries – Append – Delete and Update Queries using MS Access.

UNIT V : Forms and Reports : Forms – functions and uses – creating, Modifying labels
List Boxes, Dialog Boxes. Reports: Creating – Modifying reports – Creating
Reports with Report Graphics – Label Output format – Form Letters. (Using
MS-Access)

PRESCRIBED TEXT BOOK:

1. Peter Rob, Elie Semaan Databases Design, Development, & Deployment using
Microsoft Access, TATA MCGRAW – HILL EDITION

REFERENCE BOOK:

1. Fred R. McFadden, Modern Database Management, Addison Wesley

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM DEGREE COURSE (III YEAR)

Paper - I Business Laws

Max. Marks: 70 + 30

Paper: 303

Periods per week: 5 (4 + 1) Hours

Note: One theory hour is equal to two commerce lab hours.

(70 marks for Theory and 30 marks for Commerce lab practical and lab records/ assignments)

Objective: To make the students learn the basics of business laws and apply them in real life situations.

Unit - I: Contract Act :

1. Agreement and Contract: Definition and meaning - Essentials of a valid contract - types of contracts.
2. Offer and Acceptance: Definition - Essentials of a valid offer and acceptance - communication and revocation of offer and acceptance.
3. Consideration: Definition and importance - Essentials of valid consideration - the Doctrines of 'Stranger to Contract' and 'No Consideration - No Contract' - Capacity to contract - special rules regarding minor's agreements.
4. Consent: Free Consent - Flaw in Consent: Coercion - Undue influence - Fraud - Misrepresentation and Mistake.

(Lab work: Students are expected to know the cases of Contract act and able to create a written Contract)

Unit - II: Discharge of a Contract:

1. Legality of object and consideration:- illegal and immoral agreements - agreements opposed to public policy.
2. Agreements expressly declared to be void - wagering agreements and contingent contracts.
3. Discharge of a contract- various modes of discharge of a contract- performance of contracts.
4. Breach of a contract - types - remedies for breach of a contract

Unit III. Sale of Goods Act:

1. Contract of sale: Definition - features - definition of the term goods - types of goods - rules of transfer of property in goods - differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties - meaning and distinction - express and implied conditions and warranties - sale by non-owners - auction sale.

(Lab work: Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments)

Unit IV: Consumer Protection Act and Intellectual Property Rights :

1. Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant- rights of consumers - consumer protection councils - consumer redressal agencies - penalties for violation.
2. Intellectual Property Rights: Meaning - Need and objectives-Meaning of the terms industrial property, literary property, copy right, patents, trade marks, trade names, trade secrets, industrial designs, geographical indications. Information Technology Act, 2000: aims and objectives – a brief overview of the Act.

Lab work: Students are expected to know the Model for of a complaint, Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission; cases and practical problems under the Consumer Protection Act and Right to Information Act. Students are advised to refer to the Internet Website and prepare the assignments)

Unit V: Company Law :

1. Doctrine of ultra vires and its effects - doctrine of constructive notice - doctrine of indoor management - exceptions.
2. Management of companies - directors - qualifications - disqualifications - appointment - removal - rights and duties - company meetings and resolutions - appointment of a company secretary.
3. Winding up of companies - various modes - compulsory winding up- powers and duties of official liquidator - members and creditors voluntary winding up - winding up subject to the supervision of the court-dissolution.

Lab work: Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments)

Suggested Readings:

- S.S.Gulshan: Mercantile Law: Excel Books.
- Kap'oor ND: Mercantile Law, Sultan Chand
- Kapoor ND: Company Law, Sultan Chand
- S.N.Maheshwari : Business Laws - Himalaya
- Balachandran V: Business Law, Tata
- TulSian: Mercantile Law, Tata
- Tulsian: Busiess Law, Tata
- Gogna: A Text books of Business and Industrial Law, S.Chand
- Pillai Bhagavathi: Business Law, S.Chand
- Gogna : A Text Book of Mercantile Law, S. Chand
- Gogna: A Text Book of Company Law, S. Chand
- S.S.Gulshan: Business Law: Excel Books
- Bulchandani - Business Laws: Himalaya
- Maheshwari & Maheshwari: Mercantile Law: Sultan Chand
- Bare Acts of different laws (As per the syllabus)- Law Publico
- Company Act- Law Publico
- Consumer Protection Act-Law Publico
- IPR (Intellectual Property Rights)- Law Publico
- Cases of different Business laws- Law Publico

COMPUTER APPLICATIONS IN BANKING

Paper – E.II: P-II Max. Marks: 70T + 30P= 100

9554

P.P.W: 5(4+1) Time: 3 Hours

UNIT I: Introduction: Computers and Commercial world -Principles of Computer science with reference to banking operations -Different approaches to mechanizations -Security information systems -Audit of computerized banking systems.

Lab: A report is to be prepared on approaches to computerization of banking operations in Nationalized and private banks.

UNIT II: Banking Reconciliation: approaches to bank computerization computer in banks and Indian experiment -Process for withdrawing cash Teller machines at Bank counters -A TMS in India Electronic Commerce the emerging trends -Internet as a Network Infrastructure -Business of internet commercialization electronic Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems -Advertising and Marketing on the internet, Software agents -Working of Credit Cards and Debit Cards in India.

Lab: "E-Commerce powered by E-Banking" be practically studied by selecting Commercial banks in India.

UNIT III: Home Banking: Telephone banking -Computerized corporate banking Electronic funds transfer, importance of cheques clearing Magnetic Ink Character Recognition – RTGT – NFT -Optical Mark Recognition (OMR) -Computer output to Microphone (COM) -Facsimile transformation.

Lab: Identifying lapses in security measures & laws-Rules & Regulations for on detection of fake currency.

POV

UNIT IV: Inter Branch Reconciliation: Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR and ECR etc.) - Document storage and retrieval systems (Micro films, etc.) Documentation transmission systems (Fax etc.)

UNIT V: Cash management systems in banks: investment management systems -Statistical analysis transmission -Magnetic Stripe.

SUGGESTED READINGS:

1. Sanyal and Agarwal: Computers and Banking.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry.
3. Ravi Kalakota & Andrew B. Whinston: Frontiers of Electronic Commerce, Addison Wesley Publications.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya.
5. Vasanth Desai: Bank Management, Himalaya.
6. Revathy Sriram: Core Banking Solution: Evaluation of Security & Controls, PHI

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B. COM (GENERAL) DEGREE COURSE - III YEAR

PAPER – II, CORPORATE ACCOUNTING

Paper:301

Max. Marks ; (70+30)

P.P.W. :(4+1 hours)

Note: One hour theory class is equal to two computer lab hours
(70 marks for theory and 30 marks for computer practicals and lab records)

- OBJECTIVES :**
1. To provide the knowledge relating to the Accounting Standards.
 - 2.. To enable students to prepare final accounts using Accounting package
 3. To enable the students to prepare financial statements of Insurance and Bank Companies..

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares

Accounting Standards - Need and importance - An overview of Indian Accounting Standards.

Valuation of Goodwill - Need and methods - Normal Profit Method. Super Profits Method - Capitalization Method

Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

UNIT -II : Company final accounts - issue of Bonus shares and Profits Prior to incorporation.

Preparation of Final Accounts - Provisions relating to preparation of final accounts - Profit and loss account and balance sheet.

(Computer lab work: Preparation of final accounts using computers.)

Issue of bonus shares-Provisions of company's Act and SEBI guide lines. Acquisition of business and profits prior to incorporation. -Accounting treatment.

UNIT-III: Amalgamation and internal Reconstruction

Amalgamation - In the nature of merger and purchase - Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)

(Computer lab work: Recording of transactions relating to mergers using computers.)

Internal Reconstruction - Accounting Treatment- Preparation of final statements after reconstruction..

(Computer lab work: Recording of transactions relating to Internal Reconstruction using computers.)

UNIT-IV: Bank Accounts

Bank Accounts -Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances -Non performing . assets - Legal provisions relating to Preparation of final accounts .

(Computer lab work: Preparation of bank final Accounts using computers)

UNIT-V: Accounts of Insurance Companies

Life Insurance Companies -Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire&marine insurance only.

Suggested Readings:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta; Sulthan Chand & sons
2. Advanced Accountancy Vol-II S.N.Maheshwari & V.L.Maheswari
3. Accountancy - III Tulasian; Tata Mcgraw Hill Co
4. Advanced Accountancy :Arulanandam; Himalaya publishers;
5. Accountancy - M.L.S.P. Jain & K.L Narang; Kalyani Publishers
6. Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
7. Vikash Publishing co. .
8. Advanced Accountancy: Shukla and Grewal ; S.Chand & Co
9. Advanced Accountancy - R.L. Gupta and Radhaswamy , Sulthan Chand & sons
10. Financial Accounting -Dr.V.K.Goyal-Excel Books
11. Introduction to Accountanc -T.S.Grewal S.Chand and CO
12. Corporate Accounting - Goyal VK - Excel
13. Corporate Accounting - Verma KK Excel
14. International Accounting-Das Mohapatra, PHI

B.com (General)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM DEGREE COURSE - III YEAR

PAPER - III, COST AND MANAGEMENT ACCOUNTING

70+30

Paper:302

PPW: 5 (4 + 1) Hours

Max Marks 100

Note: One hour theory class is equal to two computer lab hours.

Objectives:

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing
3. To equip basic skills of analysis of financial information to be useful to the management

Unit-I: Introduction.

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting.

Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments.

Unit-II: Elements of Costs.

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ,ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods. Labor cost: direct and indirect labor cost-methods of payment of wages including incentive plans -Halsey and Rowan plans. Tailors Piece Rate method.

Overheads: features, classification, methods of allocation and apportionment of overheads.

(Computer lab work: Computation of stores ledgers, labor cost / payment of wages, and overheads - using accounting package)

Unit-III Methods of Costing.

Single or Output Costing, job and contract costing : Features, costing process-computation of cost

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

(Computer lab work: Cost sheet preparation, job and contract costing and computation of process costs - using accounting package)

Unit-IV: Costing Techniques for Decision making:

Marginal Costing-Meaning - Importance - Marginal cost Equation - Difference between Marginal costing and Absorption costing - Applications of Marginal costing -Break Even Analysis-Meaning and Importance - Break even chart and different formulas (Simple problems)

Budgets - Meaning and importance - Budgeting-meaning and importance -Budgetary Control-Meaning and importance-Types of Budgets - Fixed Budget-Flexible Budget-Cash Budget - Sales Budget - production budget (Simple problems)

Standard Costing-Meaning and Importance-Variance analysis-Material and labour Variances (Simple problems).

(Computer lab work: Budgeting, Marginal costing & calculation of Break-even and standard costs determination - using excel package / accounting package)

Unit-V: Financial Statement analysis:

Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)

Fundsflow Analysis and Cashflow Analysis (as per AS-3)

Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios

(Computer lab work: Financial statement analysis, funds flow, cash flows and ratio analysis - using excel package / accounting package: Preferably, students are expected to learn financial statement analysis using Excel features)

Suggested Readings:

1. Cost and Management Accounting Jain and Narang Kalyani Publishers
2. Microsoft Office Excel 2003 and 2007: step by step, Frye, PHI
3. Cost and Management Accounting M.N Arora Himalaya Publishing

OBJECTIVE

XIV (VIII) COST AND MANAGEMENT ACCOUNTING
PAPER-I : COST ACCOUNTING

6281

Unit-I

Service (Operating Costing): Meaning of service costing-
Transport costing - service costing-Transport costing-Hospital
Costing-Hotel costing-power House costing-Boiler costing-
canteen costing.

Unit-II:

Process Costing: Meaning and features of process costing-
Comparison between job and process costing-Elements of production
costs-Normal loss-Abnormal loss/Gain-Equivalent procedure for
evaluations-joint products and By-products-Accounting of Joint
products and By products-methods of apportionment.

Unit-III: (Accounting Methods)

- i) Cost Ledgers Accounting :Cost Ledgers-Advantages of Cost Ledger-
control Accounts.
- ii) Reconciliation of cost and Financial Accounts:
Need for reconciliation-Reasons for disagreement in profit-procedure
for reconciliation .

Unit-IV:

Integral and Non-integral Accounting System: Meaning of integral and
non/integral accounting system-differences-principles and essential
features of Integral Accounting system-journal entries.

Unit-V: Uniform costing and cost Audit:

Cost Audit: Meaning of cost Audit-Types-objectives-Advantages-
Auditing-Techniques-cost Audit Programme-Functions of cost
auditor -difference between cost and Financial Audits-Appointment of
cost auditor-Rights, duties and responsibilities of cost auditor-cost
audit India.

SUGGESTED READINGS:

1. Cost Accounting-Principles and Practice	S.P.Jain & K.L.Narang. KalyaniPublishers, Ludhiana
2. Cost Accounting-DK Miffal & LuvMittal, Galgotia Publishing Company, New Delhi.	
3. Cost Accounting-S.P.Iyenger, Sultan Chand&Sons, New Delhi	
4. Cost Accounting, M.E.Thukaram Rao, New Age International (P) Ltd New Delhi	
5. Principles and Practice of Cost Accounting- N.K.Prasad, Book Syndicate Pvt. LTD, Kolkutta.	
6. Cost Accounting-Hanmandh Raju, Himalaya Publishing House, Mumbai.	

B.com (Computers)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (COMPUTERS) DEGREE COURSE (II YEAR)

RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper: VII
P.P.W: 5 (3+2) Hrs

Max Marks: 70T + 30P= 100
Exam Duration: 3 Hrs

UNIT-I: Database Systems- Evolution- File Oriented Systems- Database Models database System Components- Database Systems in the Organisation- Data sharing Strategic Database Planning-database and Management Control- Risks and Costs and Databases- Database development.

UNIT-II: Database Design-Principles of Conceptual Database Design-Conceptual Data Models- Aggregation- Modeling conceptual Objects vs. Physical Objects- Relational Data Model- Fundamental Concepts-Normalization-Transforming a conceptual model - Relational Model- Relational Database Implementation- Relational Algebra and Calculus.

UNIT-III: SQL-Schema and Table Definition-Data Manipulation- View Definition Graphical Query Language-Client-Server Databases- Defining Database Tables and Server-Server Data Manipulation and Programming- Developing Client Applications

UNIT-IV: Physical Database Systems- Storage Media- Disk Performance Factors- File Organisation- Implementing Logical Relationships- Mapping logical Data Structures to Physical Structures- Secondary Keys Access-Database Administration and Control DBA Functions- DBA Goals- Database Integrity- Database Security- Database Recovery

UNIT-V: Distributed Database Systems-Design.- Query Processing- Data Integrity Recovery- Client/Server Systems- DBMS Selection and Implementation- Information Needs- DBMS Functions and Capabilities-Classifying DBMS feature requirement Evaluation Models- Implementation Issues- Case studies of RDBMS package such as ORACLE/MS-SQL Server.

Lab Work:

Using SQL commands creating Database Schema and Tables and Retrieval of data.

SUGGESTED READINGS:

1. Modern Database Management: MeFadden
2. An Introduction to Database System: Bipin C. Desai
3. Database Management & Design: Gary Hansen & James. Hansesn.

RURAL MARKETING

Paper – E-VI: P-II Max. Marks: 70T + 30P= 100
P.P.W.: 5(4+1) Time: 3 Hours

UNIT-I: RURAL MARKETING:

Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.

Lab: A report preparation on the transformation for rural markets in India.

UNIT-II: RURAL MARKETING ENVIRONMENT:

Geographical, economic, Socio-cultural and infrastructural factors. Factors influencing Rural marketing operations.

Lab: Preparation of the report on invisible forces influencing the rural markets in India.

UNIT-III: RURAL CONSUMER:

Characteristics, product and brand awareness in rural marketing -Attitude and behavior, Buying patterns and influences; Segmenting rural markets.

Lab: A small survey conducted and report be prepared about the level of Brand Awareness in rural areas about Indian and MNC's branded products.

UNIT-IV: RURAL MARKETING STRATEGIES:

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.

Lab: Exercises on redesigning the new products by keeping requirements of rural markets.

UNIT-V: PROMOTION AND DISTRIBUTION IN RURAL MARKETS:

Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

Lab: A report preparation on logistics management for rural market on existing products and markets.

SUGGESTED READINGS:

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelameghan S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopaldaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB: Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S. Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson

B.com (Computers)

DEPARTMENT OF COMMERCE,
KAKATIYA UNIVERSITY, WARANGAL

B.COM (COMPUTERS) DEGREE COURSE (III YEAR)

WEB PROGRAMMING

9537

Pages: VI
P.P.W: 5(3+2)

Max. Marks: 70T + 30P= 100
Time: 3 Hours

UNIT-I: HTML Programming Introduction - Formatting Text-Forms & Formulating Elements - Graphics in HTML Creating Tables & Frames - Web Design Principles.

UNIT-II: VB Scripting Introduction - VB Script - Basics of VB Script - Array Handling - User Interaction in VB Script - Data Validation in VB Script - Handling Runtime Errors.

UNIT- III: Dynamic HTML Programming Introduction - Cascading Style Sheets (CSS) - Events Handling - Changing Text and Attributes - Dynamically Changing Style, Text, Graphics and Placements - Creating Multimedia Effects with Filters and Transactions.

UNIT-IV: Active Server Pages (ASP) Introduction - Scripting Languages and Script Engines in ASP - ASP Objects - Data Access Technology - ASP Application - Information Search Tools.

UNIT-V: Extensible Markup Language (XML) Introduction - Creating XML Documents - XML Style Sheets - Hyperlinks in XML Documents - XML Document Object Model - XML Query Language.

Lab Work:

Creation of a Web site with Dynamic functionality using client-side and server - side scripting.

Suggested Readings:

- 1 Microsoft Official Curriculum.
- 2 Essential XML : Box
- 3 Dynamic HTML : Rule
- 4 HTML for the WWW : Castro.

