

Completed

HINDI MAHAVIDYALAYA
(AUTONOMOUS & NAAC RE-ACCREDITED)
(Affiliated to Osmania University)
Nallakunta, Hyderabad-44



B.Com.(Computers)
III YEAR SEMESTER V & VI
DEPARTMENT OF COMMERCE
2019-2020

HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)
BOARD OF STUDIES
DEPARTMENT OF COMMERCE

AGENDA OF THE MEETING

Date :

Time :

Location: Committee Room Hindi Mahavidyalaya

Notice is hereby given to member of BOS Department of Commerce Hindi Mahavidyalaya that the Board of Studies will hold its meeting to prepare the syllabus and implement the choice based credit system on 31st of August 2019 at 04:00PM in the committee room. All the members are required to attend the meeting and give their valuable suggestion.

The agenda for the meeting is as follows.

1. Approval of B.Com.(Computers) III Year CBCS (Semester V & Semester VI)
2. Approval of Credit System.
3. Approval of Question paper pattern.
4. Any other matter will the permission of chair.

Sarita Mantri
Chairperson

Copy to

1. Prof. V. Appa Rao
2. Prof. T. Krishna Kumar
3. Mrs. Sukhpreet Giridhar
4. Dr. Jacqueline Paul
5. Sri Suresh Chowdhary
6. Sri Praveen Kumar Kulkarni

Prof. V. APPA RAO
PRINCIPAL
University College of Commerce &
Business Management
Mania University, Hyderabad-7.

P. D. Kulkarni

B. Economics - V

HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)

BOARD OF STUDIES
DEPARTMENT OF COMMERCE
STRUCTURE OF B.COM.(COMPUTERS)

III YEAR SEMESTER – V 2019-20

| THIRD YEAR: SEMESTER-V | | | | | |
|--|------------|--|-------------|--------------|------------|
| Sl.No. | Code | Course Title | Course Type | HPW | Credits |
| 01. | BC501 | Practice of General Insurance | SEC-3 | 2 | 2 |
| 02. | BC502 | Introduction to Indian Economy | GE-1 | 2 | 2 |
| 03. | BC503 | Cost Accounting | DSC | 4 | 4 |
| 04. | BC504 | Business Law | DSC | 4 | 4 |
| 05. | BC505 | Banking Theory & Practice | DSC | 4 | 4 |
| 06. | BC506 | Excel Foundation | DSC | 4 | 4 |
| 07. | BC507(a) ✓ | Computerised Accounting/ ✓ | DSE | 4T+2P | 5 |
| | BC507(b) | Business Analytics | DSE | 5 | 5 |
| 08. | BC508(a) ✓ | Web Technology/ | DSE | 4T+2P | 5 |
| | BC508(b) | Business Simulation | DSE | 5 | 5 |
| | | Total | | 30/32 | 30 |
| THIRD YEAR: SEMESTER-VI | | | | | |
| Sl.No. | Code | Course Title | Course Type | HPW | Credits |
| 09. | BC601 | Regulation of Insurance Business SEC | SEC-4 | 2 | 2 |
| 10. | BC602 | Sectors of Indian Economy GE | GE-2 | 2 | 2 |
| 11. | BC603 | Theory and Practice of GST | DSC | 3T+2P | 4 |
| 12. | BC604 | Company Law | DSC | 4 | 4 |
| 13. | BC605 | Managerial Accounting | DSC | 4 | 4 |
| 14. | BC606 | Commerce Lab No Theory | DSC | 2T+4P | 4 |
| 15. | BC607(a) ✓ | E-Commerce | DSE | 4T+2P | 5 |
| | BC607(b) | Business Forecasting | DSE | 5 | 5 |
| 16. | BC608(a) ✓ | Relational Database Management Systems | DSE | 4T+2P | 5 |
| | BC608(b) | Business Analytics Programming | DSE | 5 | 5 |
| | | Total | | 33/35 | 30 |
| | | GRAND TOTAL | | 187 | 180 |
| AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals; | | | | | |

Mrs. Sarita Mantri
Chairperson

Mrs. Sukhpreet Giridhar
Member

Sri Suresh Chowdhry
Member

 **Prof. V. APPA RAO**
PRINCIPAL
University College of Commerce &
Management
Osmania University, Hyderabad-7.

Dr. Jacqueline Paul
Member

Sri Praveen Kumar Kulkarni
Alumni

Prof. T. Krishna Kumar
Member

Sri B.T. Madhusudan
Member

HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)
BOARD OF STUDIES
DEPARTMENT OF COMMERCE

BOARD OF STUDIES
ACADEMIC YEAR – 2019-2020

MINUTES OF BOARD OF STUDIES MEETING

BOS meeting of the Department of Commerce was held on 31st of August 2019 at 04:00PM.

The following members were present

1. Mrs. Sarita Mantri
2. Prof. V. Appa Rao
3. Prof. T. Krishna Kumar
4. Mrs. Sukhpreet Giridhar
5. Dr. Jacqueline Paul
6. Mr. B.T. Madhusudhan
7. Sri Suresh Chowdhary
8. Sri Praveen Kumar Kulkarni

- Chairperson-BOS
 - OU Nominee
 - OU Member
 - Member
 - Member
 - Member
 - Member
- Prof. V. APPA RAO*
Principal
University College of Commerce &
Business Management
Osmania University, Hyderabad-7.
- T. D. Kulkarni*

The formal BOS meeting commenced with the chairperson extending a warm welcome to all the members of the BOS. She introduced all the members of the BOS, and after the brief introduction the agenda items listed were taken for discussion.

Resolution No. 1:-

The BOS discussed the B.Com.(Computers) III Year V semester syllabi for all the Eight optional papers and two skill enhancement papers viz, Practice of General Insurance, Introduction to Indian Economy, Cost Accounting, Business Law, Banking Theory & Practice, Excel Foundation, Computerised Accounting, Web Technology.

The BOS discussed the B.Com.(Computers) III Year VI semester syllabi for all the Eight optional papers and two skill enhancement papers viz, Regulation of Insurance Business, Sectors of Indian Economy, Theory and Practice of GST, Company Law, Managerial Accounting, Commerce Lab, E-Commerce, Relational Database Management Systems.

Resolution No. 2:-

The credits under the CBCS was discussed and the BOS accepted the credit system and it was approved.


Resolution No. 3:-

The question paper pattern was discussed and after incorporating the sug given by the members the BOS accepted the Question paper pattern & unanimously resolved by the BOS to implement the question paper pattern.

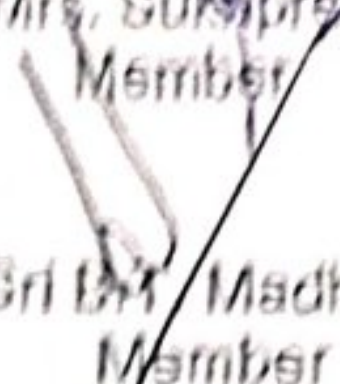
Resolution No. 4:-

It is resolved that the papers 501 and 601 which carries 50 marks each. The no. of credits are allotted 2 for each.

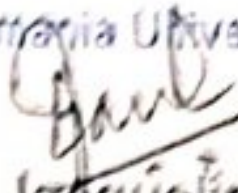
The meeting ended with a vote of thanks by Sri B.T. Madhusudan members thanked all the members for their valuable suggestion efforts and cooperation.


Mrs. Santa Mantri
Chairperson

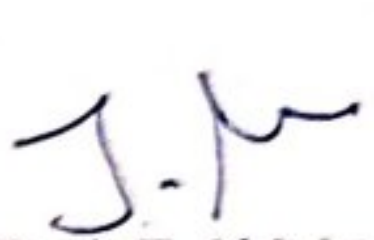

Mrs. Suresh Chidhar
Member


Sri B.T. Madhusudan
Member

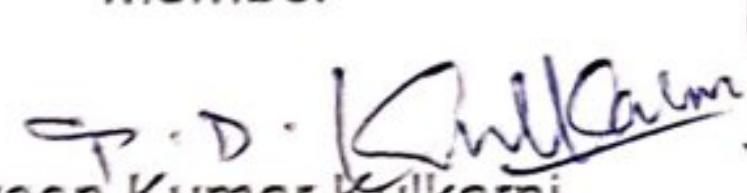
 **PROF. V. APPA RAO**
PROF. V. APPA RAO
University of Commerce &
Business Management
Osmia University, Hyderabad-7.


Dr. Jacqueline Paul,
Member

Sri Suresh Chowdhry
Member


Prof. T. Krishna Kumar
Member

Member


Sri Praveen Kumar Kulkarni
Alumni

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B.Com.(Computers)

III YEAR SEMESTER V

DEPARTMENT OF COMMERCE

2019-2020

HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)

BOS-DEPARTMENT OF COMMERCE
B.COM.(COMPUTERS) III YEAR SEMESTER – V
SKILL ENHANCEMENT COURSE

PRACTICE OF GENERAL INSURANCE

Code: BC501
HPW: 2

SEC-3
Credits: 2

Unit I: GENERAL INSURANCE POLICIES:

Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

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

SUGGESTED READINGS :

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

Mrs. Santa Mantri
Chairperson

Prof. V. Appa Rao
Member

Prof. T. Krishna Kumar
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Mrs. Sukhpreet Giridhar
Member

Dr. Jacqueline Paul
Member

Sri B.T. Madhusudan
Member

Sri Suresh Chowdhry
Member

Sri Praveen Kumar Kulkarni
Alumni

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**BOS-DEPARTMENT OF COMMERCE
B.COM.(COMPUTERS) III YEAR SEMESTER – V
GENERIC ELECTIVE-I**

INTRODUCTION TO INDIAN ECONOMY

**Code: BC502
HPW: 2**

**SEC-3
Credits: 2**

Objectives: 1) to provide an overview of Indian economy.
2) to make the student acquaint with the latest developments in the economy.

UNIT I: STRUCTURE OF THE INDIAN ECONOMY:

Indian Economy-Characteristics-Developmental issues-Structural changes in the Indian Economy-Human Development-concept and measures-Occupational distribution and economic development-Natural Resource: Land, Forest, Water & Minerals-Environmental degradation- Infrastructure: Energy, Power, Transport-Social infrastructure

UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:

Liberalization - Privatization-Globalization-Poverty- Unemployment: nature and problems -
The parallel economy – Industrial Policy.

SUGGESTED READINGS:

1. Meera Naidu "Introduction to Indian Economy" HPH
2. Ruddar Datt and K.P.M. Sundharam "Indian Economy", S. Chand & Company Ltd., New Delhi, 2013.
3. S.K.Misra &V.K.Puri "IndianEconomy-Its Development Experience"Himalaya Publishing Company, New Delhi, 2013.
4. Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
5. Vivek Mittal "Business Environment" Excel Publications, New Delhi, 2013.
6. Aswathappa.K. "Essentials of Business Environment – Text, cases & Exercises" Himalaya Himalya Publishing Company, New Delhi, 2013.
7. Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi.
8. The Economic Times, News paper
9. Business Line, News paper



Mrs. Sanita Mantri
Chairperson


Mrs. Sukhpreet Giridhar
Member


Sri Suresh Chowdhry
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BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V
DISCIPLINE SPECIFIC COURSE

COST ACCOUNTING

Code: BS503
HPW: 4

DSC
Credits: 4

Objective: to make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

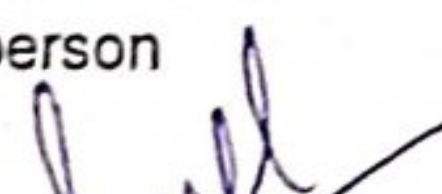
UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts. Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS:


1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.



Mrs. Sarita Mantri
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BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V
DISCIPLINE SPECIFIC COURSE

BUSINESS LAW

Code: BC504

HPW: 4

DSC

Credits: 4

Objective: *to make the students acquire basic conceptual knowledge of different laws relating to Business.*

UNIT-I: INTRODUCTION:

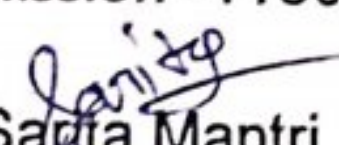
Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrine of "Stranger to a contract" - "No consideration- No contract" - Capacity to a contract - Minors agreements.

UNIT-II: CONTRACT ACT 1872:

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts. Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

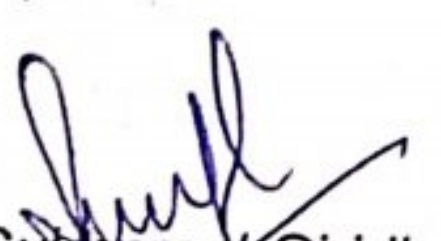
UNIT-III: SALE OF GOODS ACT 1930:


Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice - Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal - Appeals.


Mrs. Santa Mantri
Chairperson

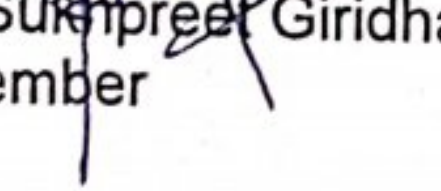

Prof. V. Appa Rao
Member



Prof. T. Krishna Kumar
Member


Mrs. Surendra Giridhar
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Dr. Jacqueline Paul
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Sri Praveen Kumar Kulkarni
Alumni

UNIT-IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:


Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.


UNIT-V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:


Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Environmental Protection Act 1986: Object - Scope and Scheme of the Act - Definitions - General Powers of the Central Government - Prevention - Control and Abatement of Environmental Pollution - Offences and Penalties.


SUGGESTED READINGS:

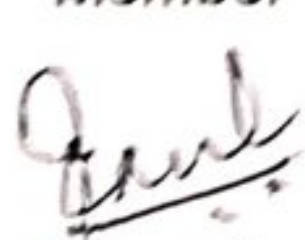
- 1) Company Law: Kapoor, Sultan Chand and Co.
- 2) Business Law: Sandhya KVN, Himalaya
- 3) Business Laws: KC Garg & PC Chavla, Kalyani Publishers.
- 4) Business Law: Prof. G. Krishna Murthy, PBP.
- 5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 6) Business Law: Tejpal Sheth, Pearson.
- 7) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.
- 8) Business Law: Mathur, McGraw Hill Education.
- 9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
- 10) Business Law: Peddina Mohan Rao, PHI.
- 11) Business Law: P.N. Bansal, Tax Mann Publications.
- 12) Business Law: R.S.N. Pillai and Bagavathi, S. Chand.

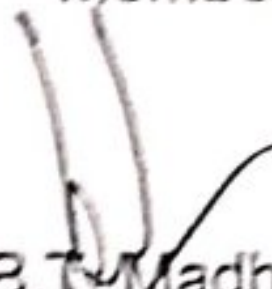

Mrs. Sarda Mantri
Chairperson



Prof. V. Appa Rao
Member



Prof. T. Krishna Kumar
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HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)

BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V
DISCIPLINE SPECIFIC COURSE

BANKING THEORY AND PRACTICE

Code: BC505

HPW: 4

DSC
Credits: 4

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.

UNIT-II: RESERVE BANK OF INDIA:

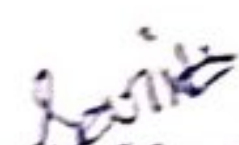
RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

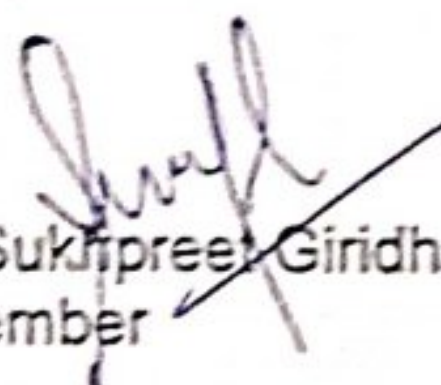
UNIT-III: TYPES OF BANKS:

District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.


UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:

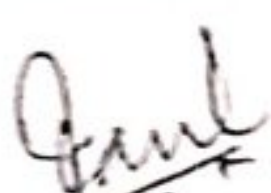
Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

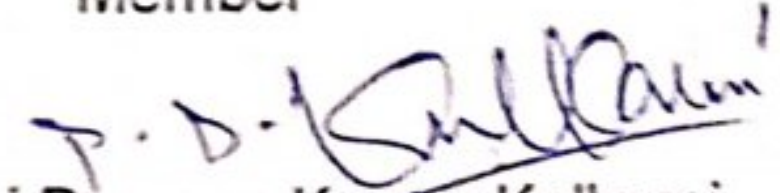

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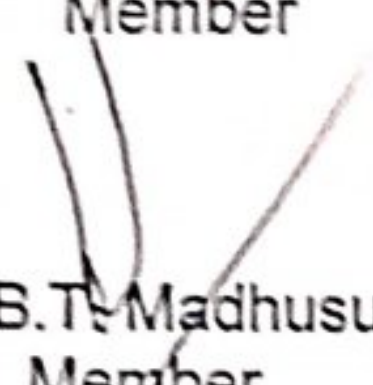
Sri Suresh Chowdhry
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Member


UNIT-VI: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts. Rule in Clayton's Case - Garnish Order - Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.


SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PEP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. London
7. Banking: N.T. Somashekar, New Age International Publishers
8. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
10. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
11. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI



Mrs. Santhi Mantri
Chairperson


Mrs. Sukupreet Giridhar
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BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V

DISCIPLINE SPECIFIC COURSE

EXCEL FOUNDATION

Code: BCC506

HPW: 4

DSC

Credits: 4

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

UNIT-I: INTRODUCING EXCEL:

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

UNIT-II: WORKSHEET OPERATIONS:

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

UNIT-III: TABLES AND FORMATTING:

Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.

Mrs. Sarita Mantri
Chairperson

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Member

UNIT-IV: EXCEL FILES & TEMPLATES:

Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

UNIT-V: PRINTING YOUR WORK:

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

Introducing Excel:

SUGGESTED READINGS:

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

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HINDI MAHAVIDYALAYA, NALLAKUNTA, HYDERABAD
(AUTONOMOUS)

BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE

COMPUTERISED ACCOUNTING

Code: BC507(a)

HPW: 4T+2P

DSE
Credits: 5

Objective: To make the students to acquire the knowledge of computer software

CHAPTER I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations- F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation- Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers- Displaying Groups- Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

CHAPTER II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

CHAPTER III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)- Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

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CHAPTER IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account- Stock Category Report-Changing the Financial Year in ERP.

CHAPTER V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

REFERENCE BOOKS:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewall Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

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BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE

BUSINESS ANALYTICS

Code: BC507(b)
HPW: 5

DSE
Credits: 5

Objective: To acquire knowledge for application of Business Analysis techniques and tools in a given business scenario.

UNIT-I: INTRODUCTION:

To Decision Science: History of Operations Research/Decision Science, Definition and Features of Decision Science. Approach to Problem Solving, Methodology of Decision Science, Opportunities and Shortcomings of the Decision Science Approach, Applications of Decision Science. Computer Software for Decision Science.

UNIT-II: INTRODUCTION TO LINEAR PROGRAMMING:

Structure of Linear Programming Model, Advantages and Limitations of Linear Programming, Application areas of Linear Programming, General Mathematical Model of Linear Programming Problems, Guidelines of Linear Programming Model Formulation

UNIT-III: METHODS OF LINEAR PROGRAMMING - I:

The Graphical Method, Important Definitions, Extreme Point Solution Method, Examples on Maximization LP Problem, Examples on Minimization LP Problem; Examples on Mixed Constraints LP Problem, Iso-Profit (Cost) Function Line Method.

UNIT-IV: METHODS OF LINEAR PROGRAMMING - II:

The Simplex Method, Simplex Algorithm (Maximization case), Simplex Algorithm (Minimization case), Two Phase Method, Big M Method, Some Complications and their Resolutions: Unrestricted Variables, Tie for Entering Basic Variable, Tie for Leaving Basic Variable, Degeneracy.

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UNIT-V: EXPLORATORY DATA ANALYSIS:

Exploring Central Tendency of Data, Exploring Dispersion of Data in terms of Standard Deviation, Skewness and Kurtosis, Standard Error of Mean, Designing Confidence Intervals, Identifying Outliers through Box Plot.

SUGGESTED READINGS:

1. Operations Research: J K Sharma, Macmillan.
2. Operations Research: Anand Sharma, HPH
3. Operations Research: Hamdy A. Taha, Pearson.
4. Operations Research: Mote and Madhaan, Wiley
5. Quantitative Techniques in Management: N. D. Vohra, Tata McGraw Hill.
6. Quantitative Techniques for Managerial Decisions: U. K. Srivastava, G. V. Shenoy and S. C. Sharma. New Age International Ltd.

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B.COM.(COMPUTERS) III YEAR SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE

WEB TECHNOLOGY

Code: BC508(a)

HPW: 4T+2P

DSE

Credits: 5

Objective: to gain skills of usage of Web Technologies to design Web pages.

UNIT-I: INTRODUCTION:

Art of creating a web site - Markup language (HTML) - Hypertext - Formatting text - Forms & formulating instructions & formulation elements - Commenting code - Anchors - Back grounds - Images - Hyperlinks - Lists - Tables - Frames - Web design principles.

UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:

An over view of dynamic web pages and dynamic web page technologies: Introduction to Dynamic HTML programing - Cascading style sheets (CSS) - Basic syntax and structure - Events handling - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements - Creating multimedia effects with filters and Transactions.

UNIT-III: JAVA SCRIPT:

Introduction - Client side Java script - Server side Java script - Core features - Data types and variables - Operators - Expressions and statements - Functions - Objects - Array - Date and math related objects - Document object model - Event handling.

UNIT-IV: EVENTS AND EVENT HANDLERS:

General information about Events - Event - OnAbort - OnClick - Ondbl click - Ondrag drop - Onerror - Onfocus - Onkey Press - Onkey Up - Onload - Onmouse Down - Onmouse Move - Onmouse Out - Onmouse Over - Onmove - Onrest - Onresize - Onselect - On submit - Onunload.

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UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

Introduction - Creating XML Documents - XML style Sheet - Hyperlinks in XML Document Object Model - XML Query Language.

LAB WORK:

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

SUGGESTED READINGS:

1. Web Technology: Pradeep Kumar, HPH
2. Internet & World Wide Web How to Program: Deitel & Deitel, Pearson.
3. Web programming: Chris Bates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and Web Technologies: Raj Kamal, McGraw Hill.
7. Web Technology: A Developer's Perspective: Gopalan & Sivaselvan, PHI.
8. The Complete Reference PHP: S. Holzner, McGraw Hill.
9. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
10. Web Programming using PHP and MySQL: A.Babu, K.Meena & Sivakumar, HPH.
11. Web Technology and Design by Xavier, New Age International Pub.

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BOS-DEPARTMENT OF COMMERCE

B.COM.(COMPUTERS) III YEAR SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE

BUSINESS SIMULATION

Code: BC508(b)
HPW: 5

DSE
Credits: 5

Objective: Students will learn how to build simulation models using M S Excel.

UNIT-I: FUNCTIONS AND FORMULAS:

Understanding Screen Layout - Creating Auto List & Custom List - Entering, Selecting and Editing Data - Understanding References (Relative, Absolute & Mixed) - Working on Various Functions & Formulas - Common Basic Functions - Logical Functions - Text Functions - Date & Time Functions - Lookup & Reference Functions - Mathematical Functions - Conditional Functions - Referring Data from Different Worksheet & Workbook Formula-Auditing -Various Calculation Techniques - Working on Ranges.

UNIT-II: PRESENTATION OF DATA:

Sorting Techniques - Various Data Filtering Techniques - Formatting Techniques - Conditional Formatting - Number Formatting - Table Formatting - Protecting Sheets & Files - Understanding Various Excel Window Techniques - Viewing Excel Spreadsheet in various Layouts - Advanced Printing Techniques - Templates - Themes.

UNIT-III: DATA ANALYSIS TOOLS:

Data Consolidation - Text to Columns - Flash Fill - Remove Duplicates - Advanced Data Validation Techniques - What-if Analysis - Goal Seek - Data Table - Solver – Scenarios; Working with Tables - Creating Charts - Understanding Sparklines (Line, Column, Win/Loss) - Pivot Tables & Pivot Charts.

UNIT – IV: SIMULATION – I:

Simulations, Decision Trees and Forecasting, when should we use simulation, simulation modeling cycle. Introduction to Monte Carlo Simulation, generating random values, discrete and continuous functions, Excel for simple simulation.

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UNIT - V: SIMULATION - II:

Managerial applications of risk analysis, performing a simulation using @Risk, analyzing the simulation output, generating various plots. Simulation in forecasting, Advanced simulation techniques, simulations for stocks, financial statements, games, taxes (Any two).

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
3. Excel Functions and Formulas: Bernd Held, BPB Publications.
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