B.Com (Computer Applications)  
(w.e.f. 2016–2017)

First Year Syllabus (CBCS)

FACULTY OF COMMERCE, OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.

2016
### FIRST YEAR:
#### SEMESTER-I

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**SUMMARY OF CREDITS**

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;
FINANCIAL ACCOUNTING – I

Paper: BC 101
Max. Marks: 50
PPW: 6 Hrs
Exam Duration: 3 Hrs

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

UNIT-I: ACCOUNTING PROCESS:

UNIT-II: SUBSIDIARY BOOKS:

UNIT-III: BANK RECONCILIATION STATEMENT:

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:


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

SUGGESTED READINGS:
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
BUSINESS ECONOMICS

Paper: BCO102
PPW: 4 Hrs
Max. Marks: 50
Exam Duration: 3Hrs

Objective: to acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

UNIT- II: DEMAND ANALYSIS:
Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand- Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

UNIT–IV: PRODUCTION ANALYSIS:

UNIT-V: COST AND REVENUE ANALYSIS:

SUGGESTED READINGS:
2. Managerial Economics: Vanith Agrawal, Pearson Education
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
BUSINESS ORGANISATION

Paper: BCO103 Max. Marks: 50
PPW: 4 Hrs Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

UNIT-II: BUSINESS ORGANIZATION:

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

UNIT-IV: SOURCES OF FINANCE:
Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance ( A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising).

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:
Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SUGGESTED READINGS:
6. Business Organization & Management: R. N. Gupta, S. Chand,
INFORMATION TECHNOLOGY

Paper: BCO104
PPW: 6 (4T & 2P)

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

UNIT-I: INTRODUCTION:

UNIT-II: OPERATING SYSTEM (OS):

UNIT-III: WORD PROCESSING:
Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET:
Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation &Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

UNIT-V: POWER POINT PRESENTATION:

SUGGESTED READINGS:
1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
FINANCIAL ACCOUNTING-II

Paper: BCO201
PPW: 6 Hrs
Max. Marks: 50
Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

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- 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 – Del crederecommission- 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:

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

SUGGESTED READINGS:
MANAGERIAL ECONOMICS

Paper: BCO202
PPW: 6 Hrs
Max. Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:
Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING:
Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:
Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

UNIT-V: FISCAL AND MONETARY POLICY
Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

SUGGESTED READINGS:
1. Managerial Economics: Craig H Peterson and Jain, Pearson education
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
14. Managerial Economics: P.K. Mehta, Tax Mann Pulications
PRINCIPLES OF MANAGEMENT

Paper: BCO203
PPW: 4 Hrs
Max. Marks: 50
Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

UNIT-II: PLANNING
Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

UNIT-III: ORGANIZING:

UNIT-IV: DELEGATION AND DECENTRALIZATION:

UNIT-V: COORDINATION AND CONTROL:
Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:
1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshvivanathan, Himalaya Publication
6. Essential of Management: Harold Kontz, McGraw Education
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
Paper : (BC 207) : RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper: BC 207
THPW: 5 Hrs; Credits :5
Max. Marks: 50
Exam Duration: 3Hrs

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.


LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.