



SATAVAHANA UNIVERSITY

KARIMNAGAR, TELANGANA STATE, INDIA

FACULTY OF COMMERCE

B.Com (Computer Applications), CBCS III YEAR, SEMESTER-VI SYLLABUS

BCO601	SEC-4	Regulations of Insurance Business
BCO602	GE- II	Water Resources Management
BCO603	DSC-1E	Managerial Accounting
BCO604	DSC-2E	Company Law
BCO605	DSC-3E	Auditing
BCO606	DSC-4E	Commerce Lab
BCO607	DSE-1E	E-Commerce (Specialisation-III)
BCO608	DSE-2E	Management Information Systems (Specialisation – IV)

Note: SEC- Skill- Enhancement Course; CC - Core Course; DSC - Discipline Specific Course; DSE- Discipline Specific Elective ; GE – Generic Elective; L-Lecture; T-Tutorial; P-Practical Marks; T-Theory Marks; R- Report; VV- Viva Voce Examination.

SKILL ENHANCEMENT COURSE: IV
BCO601: REGULATIONS OF INSURANCE BUSINESS

Paper: BCO601

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ hrs

Objective: To equip the students with the knowledge regarding Insurance Business Regulations

UNIT I: INSURANCE LEGISLATION IN INDIA:

History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS—insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs—pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combi products.

UNIT II: POLICY HOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER:

Assignment and transfer of insurance policies—provisions related to nomination—repudiation—Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments—international trends in insurance regulation.

SUGGESTED READINGS :

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

GENERIC ELECTIVE II (FOR ALL FACULTIES)

BCO602: WATER RESOURCES MANAGEMENT

Paper: BCO602

Max. Marks: 40+10

PPW: 2 Hrs

Exam Duration: 1½ hrs

UNIT-I

1. Importance of Natural Resources – Different Types and Resources
2. Significance of Water Resources and their uses
3. Conservation of water and recycling of the water – Global distribution of water
4. Water shed programmes and their management
5. Storing the rain water in tanks and recharging ground water

Unit-II

6. Rain water harvesting in rural areas (*chekdam, trenches* etc.,)
7. Overuse of surface and ground water and control measures.
8. Aims, objectives and implementation of *Mission Bhagiratha* (Telangana Government Drinking water programme)
9. Aims, objectives and implementation of *Mission Kakatiya* (Telangana Government minor irrigation programme)
10. Issues and challenges in Water Resources Management

Paper: (BCO603) MANAGERIAL ACCOUNTING

Paper: BCO603
PPW: 6 Hrs (5L+1T)

Max. Marks: 80 + 20
Exam Duration: 3 Hrs

Objective: to acquire knowledge of Managerial Accounting decision making techniques, preparation of budgets and estimation of working capital.

UNIT-I: INTRODUCTION:

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

UNIT-II: COST-VOLUME-PROFIT ANALYSIS:

Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

UNIT-III: MARGINAL COSTING AND DECISION MAKING:

Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

UNIT-IV: BUDGETARY CONTROL:

Budget: Meaning – Objectives — Essentials of Budgets - Budgetary Control - Classification of Budgets-Preparation of Budgets - Advantages and Limitations

UNIT-V: WORKING CAPITAL:

Working Capital: Meaning – Classification – Importance – Objectives –Estimation of Working Capital Requirements- Management of Current Assets.

SUGGESTED READINGS:

1. Introduction to Management Accounting: Charles T, Horngren et al, Pearson
2. Management Accounting: S.P.Gupta
3. Management Accounting: Manmohan &Goyal
4. Management Accounting: Sharma Shashi K. Gupta, Kalyani Publishers
5. Management Accounting: MN Arora, Himalaya
6. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vik

Paper: (BCO604) COMPANY LAW

Paper: BCO604

Max. Marks: 80 + 20

PPW: 5Hrs

Exam Duration: 3Hrs

Objective: *to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

UNIT-I: INCORPORATION OF COMPANIES:

Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

UNIT-II: MANAGEMENT OF COMPANIES:

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

UNIT-III: COMPANY SECRETARY:

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up –Removal of name of the company from Registrar of Companies

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 3) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 4) Corporate Law: PPS Gogna, S Chand.
- 5) Company Law: Bagriyal AK: Vikas Publishing House

Paper : (BCO605) AUDITING

Paper: BCO605

Max Marks: 80 + 20

PPW: 5Hrs

Exam Duration: 3Hrs

Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance -Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs.Internal Audit – Internal Control vs.Internal Audit.

UNIT-IV: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets andLiabilities– Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: ArunaJha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
6. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta andAshok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

Paper: (BCO606) COMMERCE LAB

Paper: BCO606

Max. Marks: 20 Internal +60PF + 20VV

PPW: 4

Exam Duration: 3 Hrs

Credits:4

Objective: *to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: BUSINESS LEGAL DOCUMENTS:

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman’s Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

UNIT-IV: DOCUMENTS OF TAXATION:

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - VAT/TOT Dealer-Application and License - Registration under Service Tax.

UNIT-V: BUSINESS CHARTS:

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

COMMERCE LAB FACILITIES:

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
- ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
- iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
- iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Satavahana University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.

Paper: (BCO607): E-COMMERCE

Paper: BCO607

Max. Marks: 60+20+20P

PPW: 5 (3T+2P) Hrs

Exam Duration: 3hrs

Objective: to acquire conceptual and application knowledge of ecommerce.

UNIT-I: INTRODUCTION:

E-Commerce: Meaning- Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B- B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

UNIT-II: FRAMEWORK OF E-COMMERCE:

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.

Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

Introduction - EDI Standards - Types of EDI - EDI Applications in Business – Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

UNIT-V: E-MARKETING TECHNIQUES:

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

Lab work: Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McGraw Hill
4. Introduction To E-Commerce: Jeffrey F Rayport, Bernard J. Jaworski: Tata McGraw Hill
5. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
6. E-Commerce & Computerized Accounting: Rajinder Singh, Er. KaisarRasheed, Kalyani
7. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
8. E-Business 2.0, Roadmap For Success: Ravi Kalakota, Marcia Robinson, Pearson
9. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
10. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
11. Digital Commerce and Its Applications (Student's Handbook): K Goyal, Kalyani Publication
12. E-Commerce: C. S.V. Murthy, Himalaya Publishing House.

Paper: (BCO608) MANAGEMENT INFORMATION SYSTEM

Paper: BCO608
PPW: 5 Hrs (4L +1T)

Max. Marks: 80+20
Exam Duration: 3hrs

UNIT - I: Introduction

Meaning - Evolution of MIS-Manager's view of Information System - Strategic Planning-Management Control - Operational Control - Using Information Systems for Competitive Advantage-Value Chain Model - Synergies - Core Competencies and Network based Strategies - Information Technology and Business Process Reengineering.

UNIT - II: Decision Making and Information Systems

Herbert Simon Model of Decision Making Process-Criteria for Decision Making-Behavioural Model of Decision Making - Optimisation Model - Decision Support Systems and Expert Systems - Relevance of Decision Making Concepts for Information Systems.

UNIT - III: Strategic Planning of Information Systems

Techniques of Planning - Applications of Information Systems-Financial Information Systems - Marketing Information Systems - Production Information Systems - Human Resources Information Systems.

UNIT - IV: Systems Analysis and Design

Development Strategies-Structured Analysis-Prototyping-System Development Life Cycle-Feasibility-Requirement Analysis-Design of the System Development of Software - Implementation and Evaluation-Systems Project Management.

UNIT - V: Organisation of Information System

Centralised, Decentralised and Distributed Processing-Role and Responsibilities of Information Systems Professionals-Security and Ethical Issues in Information Systems-Risks, Controls and Threats.

Suggested readings:

1. Robert Schultheis and Mary Summer, Management Information Systems-The Manager's View. Tata McGraw Hill, 2008.
2. Kenneth C Laudon and Jane P Laudon, Management Information Systems- Managing the Digital Firm, Pearson Education, 2009.
3. Murthy.CSV, Management Information Systems- Text & Applications, Himalaya Publishing House, 2009.
4. Gordon B. Davis, Magrethe H.Olson, Management Information Systems, Conceptual Foundations Development, Tata McGraw Hill, 2008.
5. James A O'Brien and George M.Marakas, Management Information Systems, Tata McGraw Hills, 2009.