Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-24-27)

SEMESTER V
INCOME TAX

COURSE CODE: BCC551
YEAR/SEMESTER: III /V
EXAM HRS: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

COURSE OBJECTIVE

COb1: To understand the basic concepts, principles, terminology, and framework of Income Tax, including assessee, assessment year, previous year, agricultural income, and residential status.
COb2: To examine the provisions relating to determination of residential status and scope of total income of an individual assessee.
COb3: To apply the provisions of the Income Tax Act for computation of income under the head "Salaries" including allowances, perquisites, and deductions.
COb4: To apply the provisions relating to computation of income from House Property and determine taxable income after admissible deductions.
COb5: To analyze the provisions governing computation of income from Business or Profession, including depreciation, allowable expenses, disallowances, and professional income.
COb6: To analyze the provisions relating to capital gains, including determination of cost of acquisition, transfer, and computation of short-term and long-term capital gains.
COb7: To evaluate exemptions and reliefs available under the Income Tax Act and their impact on taxable income.
COb8: To develop problem-solving skills in computing taxable income under various heads and determining the total income of an individual assessee.

UNIT-I: INTRODUCTION
Direct and Indirect Taxes - Canons of Taxation - Origin of Indian Tax System- Manusmriti Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes.(Theory Only)

UNIT-II: INCOME FROM SALARIES
Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY
Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property

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UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION
Definition of _Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44.
Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS:
Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain capital gains u/s 54. Problems on computation of capital gains

SUGGESTED READING:
1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning

COURSE OUTCOMES
At the end of the course, the students will be able to:

BCC551 CO1: Explain the basic concepts, terminology, and principles of Income Tax, including agricultural income, residential status, and heads of income.
BCC551 CO2: Determine the residential status of an individual assessee and assess the scope of total income chargeable to tax.
BCC551 CO3: Compute taxable income under the head "Salaries" after considering allowances, perquisites, and deductions as per the Income Tax Act.
BCC551 CO4: Calculate income from House Property by determining annual value and applying relevant deductions.
BCC551 CO5: Analyze and compute income from Business or Profession by applying provisions relating to allowable expenses, disallowances, and depreciation.
BCC551 CO6: Compute short-term and long-term capital gains by applying relevant provisions relating to transfer, cost of acquisition, and cost of improvement.
BCC551 CO7: Evaluate the applicability of exemptions and deductions relating to capital gains and other income-tax provisions.
BCC551 CO8: Prepare comprehensive computations of total taxable income of an individual assessee by integrating income from various heads.

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SEMESTER V
RESEARCH METHODOLOGY

COURSE CODE: BCC552
YEAR/SEMESTER: III/V
EXAM DURATION: 1 ½ HRS

HOURS PER WEEK: 1T+2R
NO. OF CREDITS: 2
MARKS: 35T + 15P/I

COURSE OBJECTIVES

COb1: Understand the basic concepts and process of research, including problem identification and research design.
COb2: Develop knowledge of measurement scales, scaling techniques, and hypothesis formulation in research.
COb3: Gain familiarity with commonly used statistical tests and their role in analyzing research data.
COb4: Understand the structure and presentation of a research report for effective communication of research findings.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:
Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II: PARAMETRIC AND NON-PARAMETRIC TESTS AND RESEARCH REPORT:
Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova)- Concepts only- Contents of a Research Report.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC552 CO1: Describe the fundamental concepts of research, the stages of the research process, and different types of research design.
BCC552 CO2: Explain the use of measurement scales, scaling techniques, and hypothesis testing in research studies.
BCC552 CO3: Interpret the purpose and application of statistical tools such as t-test, F-test, Chi-square test, and ANOVA in data analysis.
BCC552 CO4: Organize and prepare a research report by presenting research findings in a clear and systematic manner

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SEMESTER V
COST ACCOUNTING

COURSE CODE: BCC553A
YEAR/SEMESTER: III /V
EXAM DURATION: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES:

COb1: To familiarize students with the concepts, principles, objectives, functions, and scope of Cost Accounting.
COb2: To understand material cost control techniques, inventory management, and methods of pricing material issues.
COb3: To familiarize students with labour cost accounting, wage payment methods, and incentive schemes.
COb4: To enable students to prepare the overhead allocation & apportionment summary through primary & secondary distribution of overheads.
COb5: To familiarise students in Computation of Machine Hour Rate.
COb6: To enable students to prepare cost sheets, tender statements, estimated cost sheets, and job cost sheets.
COb7: To develop an understanding of contract costing and its application in construction-related industries.
COb8: To familiarize students with process costing procedures and the treatment of normal and abnormal losses in production industries.

UNIT-I: INTRODUCTION

Cost Accounting: Definition – Evolution of Cost Accounting in India– 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.

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UNIT-V: CONTRACT AND PROCESS COSTING

Contract Costing: Features – Advantages - Procedure of Contract Costing-Problems excluding multiple contracts, continuous contracts and trial balance problems

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses (Problems excluding stock)

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N. Arora, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
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 Pulications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC553A CO1: Explain the basic concepts, principles, objectives, and procedures involved in Cost Accounting.

BCC553A CO2: Apply inventory control techniques and material pricing methods for effective material cost management

BCC553A CO3:. Compute labour costs using different wage payment and incentive schemes and evaluate their effectiveness

BCC553A CO4:. Prepare Primary & Secondary Overhead distribution summaries.

BCC553A CO5: Compute Machine Hour Rate.

BCC553A CO6: Prepare cost sheet, estimated cost sheet, Tender and job cost sheets using methods of costing.

BCC553A CO7: Apply contract costing procedures for cost determination in construction and contract-based industries.

BCC553A CO8: Prepare process accounts and account for normal and abnormal losses in process costing industries.

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SEMESTER V
BUSINESS LAW

COURSE CODE: BCC554A
YEAR/SEMESTER: III/V
EXAM DURATION: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract 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 Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – agreement opposed to public policy- Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 2019: Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

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UNIT–V: WINDING UP & INFORMATION TECHNOLOGY ACT 2000:
Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up

Information Technology Act 2000
Objectives of Information Technology Act 2000 - Definitions -Digital signatures -E-governance - Offences & Penalties

SUGGESTED READINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. CompanyLaw: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
3. BusinessLaws –Dr. B. K. Hussain, Nagalakshmi -PBP
4. CompanyLaw: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. CompanyLaw and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
6. Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. CorporateLaw: PPS Gogna, S Chand.
8. BusinessLaw: D.S. Vital, S Chand
9. CompanyLaw: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC554A CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
BCC554A CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
BCC554A CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
BCC554A CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
BCC554A CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
BCC554A CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
BCC554A CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
BCC554A CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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SEMESTER V
DATA VISUALIZATION

COURSE CODE: BCC555A
YEAR/SEMESTER: III /V
EXAM DURATION: 2 HRS

HOURS PER WEEK: 3T + 4P
NO. OF CREDITS: 5
MARKS: 50T+15I+35P

COURSE OBJECTIVES

COb1: To introduce the concepts of Data Visualization and Business Intelligence for effective business decision-making.
COb2: To familiarise with different types of data, visualization techniques, and principles of visual design.
COb3: To develop skills in importing, cleaning, transforming, and preparing data using Power BI.
COb4: To provide understanding of data modelling concepts, relationships, calculated columns, and measures in Power BI.
COb5: To enable the creation of meaningful visualizations using charts, tables, matrices, and KPI indicators.
COb6: To develop the ability to use interactive reporting features such as filters, slicers, drill-through, and drill-down.
COb7: To build understanding of dashboard design principles and storytelling techniques for effective business communication.
COb8: To enhance analytical and presentation skills through the development of interactive dashboards and business reports.

UNIT I: INTRODUCTION TO DATA VISUALIZATION
Meaning and importance of Data Visualization- Introduction to Business Intelligence (BI) Types of data Basic charts Principles of visual design Visual encoding Dashboards and KPIs Difference between reports and dashboards Overview of commonly used tools — Tableau, Looker, Google Data Studio – Overview of Power BI and its applications in business environments

UNIT II: POWER BI – DATA PREPARATION
Power BI Desktop- Data sources- Loading data- Query Editor- Data Cleaning -Transformation Appending vs Merging queries (UNION vs JOIN equivalent) - Saving files

UNIT III: POWER BI – DATA MODELING & BASIC ANALYTICS
Data Modelling – Relationships - Measures and Calculated Columns - Basic DAX Filters and Slicers- Time Analysis Using Parameters in Power BI- Basic concept of Row Level Security

UNIT IV: POWER BI – DATA VISUALIZATION
Charts Tables and Matrix, Scatter charts, Slicers, KPI – Visuals-Formatting Shapes and Images - Combining Visuals- Drill-through and drill-down — Essential navigation patterns for executive dashboards and management reports - Tooltip pages — how to build rich interactive tooltips - Power BI Desktop Document

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UNIT V: DASHBOARDS AND REPORT PRESENTATION

Power BI AI Tools – Dashboards - Reports vs Dashboards - Design principles - Visual hierarchy Interactivity – Storytelling - Best practices

SUGGESTED READINGS:

1. Data Visualization: Using Power BI and Tableau, Ramesh Behl, Mc Graw Hill
2. Excel Dashboards & Reports for Dummies, 2ed (Author - Michael Alexander (Frisco)
3. Microsoft Data Analytics for Dummies; Jared Decker, Brian Henry, Rob Sickorez
4. Tableau for Dummies; Molly Monsey, Paul Sochan

REFERENCES

1. Microsoft Power BI Complete Reference Devin Knight
2. Collect, Combine, and Transform Data Using Power Query in Excel and Power BI" – Gil Raviv
3. Power BI From Rookie to Rock Star" – Reza Rad

COURSE OUTCOMES

At the end of the course, the students will be able to

BCC555A CO1: Explain the concepts of data visualization, Business Intelligence, dashboards, and reporting tools used in organizations.
BCC555A CO2: Interpret data using appropriate charts, graphs, and visual representations to support business understanding.
BCC555A CO3: Import, clean, transform, and organize data using Power BI for analysis and reporting.
BCC555A CO4: Develop data models by creating relationships, calculated columns, measures, and basic DAX expressions.
BCC555A CO5: Analyse datasets to identify patterns, trends, and key performance indicators using interactive reporting features.
BCC555A CO6: Select appropriate visualization techniques based on the type of data and reporting requirements.
BCC555A CO7: Evaluate dashboards and reports by applying principles of visual design, storytelling, and effective presentation.
BCC555A CO8: Design and develop interactive dashboards and business reports to support business decision-making.

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SEMESTER VI
PROJECT REPORT

COURSE CODE: BCC651 | **HOURS PER WEEK: 4R**
YEAR/SEMESTER: III/VI | **NO. OF CREDITS: 2**

COURSE OBJCTIVES:

COb1: To enable students to identify practical business problems and study them systematically through project work.
COb2: To provide students with an opportunity to apply research methods, analytical tools, and subject knowledge in real-life business situations.
COb3: To develop students' ability to collect, organise, analyse, and interpret data for meaningful decision-making.
COb4: To help students integrate theoretical concepts with practical observations while developing suitable solutions and recommendations.
COb5: To develop report writing and documentation skills by following appropriate project structure and academic standards.
COb6: To strengthen critical thinking, problem-solving, and decision-making skills through project execution.
COb7: To encourage collaboration, communication, and effective project execution in individual or group-based work.
COb8: To familiarise students with ethical research practices including proper citation, referencing, and avoidance of plagiarism.

Project work is a part of the prescribed curriculum to B. Com students.
Project work is allotted to a group of 4 students.

ORGANISATION OF PROJECT REPORT
1) Project report should be presented in the following sequence:
i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:
Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).
Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

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Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.
Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.
Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.
Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on A4 white COURSE, and be 1.5 spaced.
2) All pages should be numbered, and numbers should be placed at the center of the bottom of the page.
3) All tables, figures and appendices should be consecutively numbered or lettered and suitably labeled.
4) 3 bound copies & a soft copy should be handed in to the principal/director of your college/institute at the time of submission.
5) Bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
   - Citation provides brief details of the author and date of publication for referencing the work in the body of the text.
   - Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

SUGGESTED READINGS:

Organizations Websites, Research Reports, Journals, Official Websites of RBI, SEBI, BSE, NSE, All published sources and unpublished sources.

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COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC651 CO1: Identify practical business problems and formulate objectives for conducting project work.
BCC651 CO2: Apply appropriate research methods and analytical techniques to investigate business situations.
BCC651 CO3: Collect, organise, analyse, and interpret data to derive meaningful findings.
BCC651CO4: Integrate theoretical knowledge with practical observations and provide suitable conclusions and recommendations.
BCC651 CO5: Prepare and present a well-structured project report by following academic and professional standards.
BCC651 CO6: Demonstrate critical thinking and problem-solving skills while addressing real-world business issues.
BCC651 CO7: Demonstrate effective planning, collaboration (where applicable), and communication during project execution and presentation.
BCC651 CO8: Follow ethical research practices through proper documentation, citation, referencing, and responsible use of information

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SEMESTER VI
COST CONTROL AND MANAGEMENT ACCOUNTING

COURSE CODE: BCC652A | **HOURS PER WEEK: 5**
YEAR/SEMESTER: III /VI | **NO. OF CREDITS: 5**
EXAM DURATION: 3HRS | **MAX MARKS: 70T+30I**

COURSE OBJECTIVES:.

COb1: To explain the meaning, scope, importance, and evolution of Management Accounting.
COb2: To describe the concepts, techniques, uses, and limitations of Financial Statement Analysis.
COb3: To apply comparative statements, common size statements, and trend analysis for interpretation of financial data.
COb4: To compute and interpret liquidity, profitability, activity, and solvency ratios for business analysis.
COb5: To examine the concepts of Marginal Costing, CVP Analysis, and Break-even Analysis for managerial decision-making.
COb6: To prepare and apply budgets such as cash budgets and flexible budgets under Budgetary Control techniques.
COb7: To analyze material and labour variances under Standard Costing for cost control and performance evaluation.
COb8: To prepare and interpret Cash Flow Statements, Funds Flow Statements, and Statements of Changes in Working Capital.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS
Meaning and Importance of Management Accounting- Evolution of Management Accounting in India – Financial statement analysis: Meaning-uses-limitations-types and techniques – Comparative and Common Size Statement, Trend Analysis - simple problems

UNIT II: RATIO ANALYSIS
Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.(including problems)

UNIT III: MARGINAL COSTING
Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.(Problems) Marginal Costing for Decision Making Make or Buy

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UNIT-IV: BUDGETARY CONTROL AND STANDARD COSTING
Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed, Flexible and Cash Budgets.(Problems on Cash Budget and Flexible Budget Only)
Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance

UNIT-V: CASH FLOW ANALYSIS AND FUNDS FLOW STATEMENTS
Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement. Simple Problems.
Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds- Simple Problems only on Statement of changes in working capital.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK &Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC652A CO1: Explain the concepts, scope, importance, and evolution of Management Accounting and Financial Statement Analysis.
BCC652A CO2: Analyze financial statements using comparative statements, common size statements, and trend analysis techniques.
BCC652A CO3: Compute and interpret activity, liquidity, solvency, and profitability ratios for evaluating business performance.
BCC652A CO4: Differentiate between Marginal Costing and Absorption Costing and apply marginal costing techniques in managerial decision-making.
BCC652A CO5: Apply CVP Analysis and Break-even Analysis to determine cost, volume, and profit relationships in business decisions.
BCC652A CO6: Prepare cash budgets and flexible budgets under Budgetary Control techniques for planning and control purposes.
BCC652A CO7: Analyze material and labour variances using Standard Costing techniques for effective cost control.
BCC652A CO8: Prepare Cash Flow Statements and Statements of Changes in Working Capital to assess financial position and fund movements.

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Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-24-27)

SEMESTER VI
ASSESSMENT OF INDIVIDUALS & GST

COURSE CODE: BCC653A
YEAR/SEMESTER: III/VI
EXAM HRS: 3 HRS

HOURS PER WEEK: 3T+4P
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

COURSE OBJECTIVES:

COb1: To understand the provisions relating to Income from Other Sources, including taxable incomes, deductions, and computation procedures.
COb2: To examine the provisions relating to clubbing of income, aggregation of income, set-off and carry forward of losses, and deductions from Gross Total Income.
COb3: To apply the provisions of the Income Tax Act for computation of total income and tax liability of an individual assessee, including Alternative Minimum Tax.
COb4: To understand the evolution, structure, principles, and constitutional framework of Goods and Services Tax (GST) in India.
COb5: To apply GST provisions relating to registration, cancellation, revocation, and determination of the nature and types of supply of goods.
COb6: To analyze GST provisions relating to invoicing, time and place of supply, and taxation of domestic and international transactions involving goods and services.
COb7: To evaluate the Input Tax Credit (ITC) mechanism, GST return filing procedures, and tax payment requirements under GST laws.
COb8: To develop practical skills in GST compliance through preparation of invoices, maintenance of records, filing of returns, and computation of GST liability for business transactions.

UNIT-I: INCOME FROM OTHER SOURCES
General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-II: CLUBBING AND AGGREGATION OF INCOME
Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U- Problems on Computation of Taxable Income.

UNIT-III: ASSESSMENT OF INDIVIDUALS
Computation of Tax Liability – Applicability of Alternative Minimum Tax on Individual u/s 115JC- Problems on Computation of Tax Liability.

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UNIT-IV: INTRODUCTION TO GST, SUPPLY OF GOODS

Introduction to GST –Evolution-GST council- Taxes Subsumed under GST –GST tax slabs in India – structure of GSTG-components of GST- Registration -Process of Registration - Cancellation and renovation of Registration-Liability to register-supply of goods – meaning of Supply-Types of supply-supply Schedule-Types of Invoicing -Tax Invoice-bill of supply –purchases from different dealers-time and place of supply of goods-types of exports and imports of goods.

Lab work: Getting started with GST (goods)-Registration Process-Inter and intra state of supply of goods-Generating different types of invoices-Hierarchy of applying tax rates-exports-imports-exempted goods-Debit and credit note

UNIT-V: ITC MECHANISM, SUPPLY OF SERVICES, GENERATING REPORTS

Input tax credit mechanism-eligibility for claiming ITC-GST Return-inter and intra state supply of services-time and place of supply of services-exports and imports of services-payment of tax-steps for filing GSTR returns-GSTR 1, 2 and 3B-timeline of payment of gst-modes of payment-ITC set-off.

Lab work: Getting started with GST(services)-Accounting for intra and interstate supply of services-Accounting for Multiple services-Generating and filing GST returns-accounting for exports and imports

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SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning.
7. Income Tax (Direct and Indirect Taxes): Dr. R G Saha, Dr. Usha Devi N, Himalaya Publishers
8. Theory and Practice of GST: Joy and Dhingra, Kalyani Publishers

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COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC653A CO1: Explain the provisions relating to Income from Other Sources, including dividends, gifts, casual income, family pension, and deductions admissible under the Income Tax Act.
BCC653A CO2: Analyze the provisions relating to clubbing of income, aggregation of income, set-off and carry forward of losses, and deductions available under Chapter VI-A.
BCC653A CO3: Compute Gross Total Income, Total Income, and tax liability of an individual assessee, including the applicability of Alternative Minimum Tax.
BCC653A CO4: Describe the evolution, structure, components, and significance of GST and the taxes subsumed under the GST regime.
BCC653A CO5: Apply GST provisions relating to registration, cancellation, revocation, and classification of various types of supply of goods and services.
BCC653A CO6: Analyze GST implications relating to invoicing, time and place of supply, exports, imports, and inter-state and intra-state transactions.
BCC653A CO7: Evaluate the eligibility and utilization of Input Tax Credit (ITC), GST payment procedures, and statutory return filing requirements.
BCC653A CO8: Prepare GST-compliant business records, invoices, returns, and tax computations using practical GST procedures applicable to goods and services.

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SEMESTER VI
MANAGEMENT INFORMATION SYSTEM

COURSE CODE: BCC654A	**HOURS PER WEEK: 7 (3T+4P)**
YEAR/SEMESTER: III/VI	**NO. OF CREDITS: 5**
EXAM DURATION: 3HRS	**MAX MARKS: 50T+15I+35P**

COURSE OBJECTIVES:

COb1: To understand the fundamentals, structure, and evolution of Management Information Systems and their role in organizations.
COb2: To develop knowledge of database concepts including file, record, field structures, and their advantages and limitations.
COb3: To analyze decision-making processes and the role of information systems in supporting managerial decisions.
COb4: To gain practical knowledge of MS Access including tables, objects, and basic database operations.
COb5: To understand the development, evaluation, and implementation of MIS along with Enterprise Resource Planning (ERP) systems.
COb6: To familiarize with E-enterprise concepts including e-business, e-commerce, e-communication, and e-collaboration.
COb7: To understand advanced MIS concepts such as Decision Support Systems (DSS), business intelligence, system development, and security.
COb8: To develop practical skills in creating queries, forms, and reports and to analyze the impact and pitfalls of MIS in organizations.

UNIT–I: INTRODUCTION TO MIS: Evaluation of MIS through Information System, The Decision-Making Process, System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.
Database-file record-field-features-advantages and disadvantages.

UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING: Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.
MS-Access- Introduction-Objects-Tables

UNIT-III: DEVELOPMENT OF MIS: Evaluation and Modification of MIS. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, E-Enterprise System: Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.
Working on Queries-creation-append-crosstab-update

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UNIT-IV: ADVANCED MIS: Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.
Forms-creation of forms using Blank Form Tool- Form Wizard

UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS: Collaboration processes and information systems, Impact of Web 2.0 and social media on business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.
Reports- Creation of reports-grouping-sorting-totals.

SUGGESTED READINGS:

1. Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi. 2.Process, Systems, and Information, David M. Kroenke,
3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller
4. Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC654A CO1: Explain the concepts, structure, and importance of Management Information Systems in organizations.
BCC654A CO2: Apply database concepts to create and manage data using files, records, and fields effectively.
BCC654A CO3: Analyze decision-making processes and evaluate the role of MIS in supporting managerial decisions.
BCC654A CO4: Demonstrate working knowledge of MS Access by creating and managing tables and database objects.
BCC654A CO5: Evaluate the role of ERP and E-enterprise systems in enhancing business efficiency and competitiveness.
BCC654A CO6: Apply query operations such as creation, append, crosstab, and update in database management.
BCC654A CO7: Illustrate advanced MIS concepts including DSS, business intelligence, system development, and security mechanisms.
BCC654A CO8: Develop and generate forms and reports in MS Access and assess the impact and challenges of MIS in modern business environments.

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