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

First Year Syllabus (CBCS)

FACULTY OF COMMERCE,
MAHATMA GANDHI UNIVERSITY
NALGONDA – 508 254 (T.S)
## B.COM (Computer Applications) PROGRAMME

### FIRST YEAR:

#### SEMESTER-I

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**GRAND TOTAL**

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SYLLABUS

FINANCIAL ACCOUNTING – I

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

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

UNIT-I: 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)
Max. Marks: 35T + 15P
Exam Duration: 3 Hrs.

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.
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 credere commission- 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:
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-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
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: Rajeshvivanthan, Himalaya Publication
6. Essential of Management: Harold Kontz, McGraw Education
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
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.

# SECOND YEAR SYLLABUS

**Paper : (BC 301): PRINCIPLE OF INSURANCE**

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<th>Max. Marks: 100</th>
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<td>Exam Duration: 3 Hrs</td>
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**Objectives:** The objectives of the course are : 1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contacts. 3) give an overview of major Life Insurance and General Insurance Products

## UNIT I: RISK MANAGEMENT AND INSURANCE:

## UNIT II: INSURANCE BUSINESS AND MARKET:

## UNIT III: INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS:

## UNIT IV: INSURANCE CONTRACT:

## UNIT V: INSURANCE PRODUCTS:

## SUGGESTED READINGS
1. Risk Management and Insurance : Vaughan and Vaughan  
2. Risk Management : A Publication of the Insurance Institute of India  
3. Role of Insurance in Financial inclusion : Brinda Publishing House, Hyderabad  
4. Guide to Risk Management : Sagar Sanyal  
5. Insurance and Risk Management : P.K. Gupta  
6. Insurance Theory and Practice : Tripathi PHI  
8. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson  

**Suggested Websites** : 1) [www.irda.gov.in](http://www.irda.gov.in)  
2) [www.polocypholder.gov.in](http://www.polocypholder.gov.in)  
3) [www.irdaindia.org.in](http://www.irdaindia.org.in)
Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

UNIT-V: VALUATION OF GOODWILL AND SHARES:

SUGGESTED READINGS:
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT – I: INTRODUCTION:

UNIT – II: AGRICULTURAL INCOME:

UNIT – III: INCOME FROM SALARIES:

UNIT – IV: INCOME FROM HOUSE PROPERTY:

UNIT – V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
Paper: BC 306 : BUSINESS STATISTICS-I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

UNIT-III: MEASURES OF CENTRAL TENDENCY:

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Skewness - Karl Pearson’s Coefficient of Skewness - Bowley’s Coefficient of Skewness - Kelly’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:
Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C, & Kapoor V.K
Objective: To gain the skills of Structured (Procedural/Functional) Programming using C Language.

UNIT-I: INTRODUCTION TO C LANGUAGE, DATA TYPES AND I/O OPERATIONS:
Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling - Linking and Executing the C Program - Pre-processors in “C”.
Types and I/O operations: Keywords & Identifiers – Constants – Variables - Scope and Life of a Variable - Data types - Storage classes - Reading a character or values - Writing a character or value - Formatted Input and Output operations.

UNIT-II: OPERATORS, EXPRESSIONS AND DECISION MAKING:
Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - Conditional statements - While statements - Do statements - For Statements.

UNIT-III: ARRAYS AND STRINGS:
Arrays: Introduction - Defining an array - Initializing an array - One dimensional array – Two dimensional array - Dynamic array.
Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.

UNIT-IV: BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS:
Built–in functions: Mathematical functions - String functions - Character functions - Date functions. User defined functions: Introduction - Need for user defined functions - Elements of functions - Return values and their types - Function declaration - Function calls - Recursive functions.

UNIT-V: STRUCTURES AND POINTERS:
Structures: Introduction - Declaring structures variables - Accessing structure members - Functions and Structures - Array of structures - Enumerated Data types - Introduction to Unions.
Pointers: Fundamentals - Understanding pointers - Address - Declaration of Pointers.

LAB: PROGRAMS USING C.

SUGGESTED READINGS:
5. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
6. C: Learning and Building Business and System Applications: Susant Rout, PHI.
11. Let Us C: Y.Kanetkar, BPB.
OBJECTIVES:
a) To make the student understand Life Insurance Market in India.
b) To discuss the issues related to risk management in view of life insurance.

UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE POLICIES AND PREMIUM CALCULATION:

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:

SUGGESTED READINGS:
1. Insurance Institute of India, Practice of Life Insurance, Mumbai.
7. Sadhak, Life Insurance in India, Respose Books: New Delhi
Paper: BC 404
Max. Marks: 100
PPW: 4 Hrs
Exam Duration: 3 Hrs
Credits: 4

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator’s Remuneration - Preparation of Liquidator’s Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):
Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:
Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:

SUGGESTED READINGS:
3. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
Paper: BC 405  Max. Marks: 100
PPW: 5 Hrs  Exam Duration: 3Hrs
Credits : 5

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS:

UNIT-II: 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-III: CLUBBING AND AGGREGATION OF INCOME:

UNIT-IV: ASSESSMENT OF INDIVIDUALS:
Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT-V: ASSESSMENT PROCEDURE:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning
OBJECTIVE: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

UNIT-IV: PROBABILITY:

UNIT-V: THEORETICAL DISTRIBUTIONS:

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson,
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
Paper: (BC 407): OBJECT ORIENTED PROGRAMMING IN C++

Paper: BC 407  Max. Marks: 70T + 30P
PPW: 4 (3T+2P)  Exam Duration: 3 Hrs.
Credits : 4

Objective: To gain skills of Object Oriented Programming using C++ Language.

UNIT-I: INTRODUCTION:

UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS:

UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:
Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:
Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions - Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer - C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I/O operations - IOS class format functions - Manipulators.

UNIT-V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:

SUGGESTED READINGS:
6. C++:How to Program: Deitel & Deitel, PHI.
9. Object Oriented Programming using C++: Somashekara, PHI.

***********
### THIRD YEAR:
#### SEMESTER-V

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#### SEMESTER-VI

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**GRAND TOTAL**: 189 180

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

### SUMMARY OF CREDITS

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SYLLABUS

Paper: (BC 501) : PRACTICE OF GENERAL INSURANCE

Paper: BC501
PPW: 2 Hrs
Max. Marks: 40+10
Exam Duration: 1½ hrs

Unit I: GENERAL INSURANCE POLICIES:

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
Paper: (BC 502) : INTRODUCTION TO INDIAN ECONOMY

Paper: BC502  Max. Marks: 40+10
PPW: 2 Hrs  Exam Duration: 1½ Hrs

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:


UNIT II: POLICY ASPECTS OF INDIAN ECONOMY:


SUGGESTED READINGS:

1) Meera Naidu “Introduction to Indian Economy” HPH
4) Introduction to Indian Economy: Dr. P. Venugopal Rao, PBP.
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
Paper : (BC 503) : COST ACCOUNTING

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

UNIT-I: INTRODUCTION:

UNIT-II: MATERIAL:

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.

UNIT-V: CONTRACT AND PROCESS COSTING:

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
Paper: BC504
PPW: 4 Hrs
Exam Duration: 3Hrs

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

UNIT–II: CONTRACT ACT 1872:
Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.

UNIT–III: SALE OF GOODS ACT 1930:

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 Abetment of Environmental Pollution – Offences and Penalties.

SUGGESTED READINGS:
2) Business Law: Sandhya KVN, Himalaya
4) Business Law: Prof. G. Krishna Murthy, PBP.
5) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
9) Business Law including company Law: SS Gulshan & GK Kapoor, New Age
10) Business Law: Peddina Mohan Rao, PHI.
Paper: (BC 505) : BANKING THEORY AND PRACTICE

Paper: BC505 Max. Marks: 80 + 20
PPW: 4 Hrs Exam Duration: 3Hrs

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:

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.

UNIT-V: 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 - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

SUGGESTED READINGS:
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
9. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
12. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
13. Modern Banking: D. Muralidharan, PHI
Paper: (BCCA 506) : EXCEL FOUNDATION

Paper: BCCA 506
THPW: 5 (4T+2P)

Max. Marks: 60+20+20
Exam Duration: 3 Hrs

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.

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.


Introducing Excel:

SUGGESTED READINGS:

Paper : (BC 507) (a) : COMPUTERISED ACCOUNTING

Paper: BC507 (a)  Max. Marks: 60+20+20
PPW: 5 (4T & 2P)  Exam Duration: 3Hrs.
Objective: To make the students to acquire the knowledge of computer software.

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):
Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT 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).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

UNIT V: MIS REPORTS:

REFERENCE BOOKS:
1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
5. Mastering Tally: Dinesh Maidasani, Firewal Media
8. Manuals of Respective Accounting Packages
Objective: To acquire knowledge for application of Business Analysis techniques and tools in a given business scenario

UNIT-I: INTRODUCTION:

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.

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:
2. Operations Research: Anand Sharma, HPH
4. Operations Research: Mote and Madhaan, Wiley
BC 508 (a): WEB TECHNOLOGIES

Paper: BC508 (a)  Max. Marks: : 60+20+20
PPW: 5 (4T + 2P)  Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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:

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

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

SUGGESTED READINGS:
1. Web Technology: Pradeep Kumar, HPH
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
7. Web Technology: A Developer’s Perspective: Gopalan & Sivaselvan, PHI.
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-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 – 1: 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.

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:

BC 601: REGULATIONS OF INSURANCE BUSINESS

Paper: BC601  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:

UNIT II: POLICY HOLDERS RIGHTS OF ASSAINGMENT, 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.
BC 602: SECTORS OF INDIAN ECONOMY

Paper: BC602
PPW: 2 Hrs
Max. Marks: 40+10
Exam Duration: 1½ Hrs

Objective: To equip the students with the knowledge regarding Basics of Indian Economy

UNIT I: AGRICULTURE IN INDIA:

Place of agriculture: Progress-Green revolution-Present state-New thrust areas-Food security: Legislation-Schemes-Public distribution system-Agricultural Marketing: Types-warehousing-Agricultural Labour-Minimum wages-Rural credit-RRBs-NABARD.

UNIT II: INDUSTRIES AND TERTIARY SECTOR IN INDIA:


SUGGESTED READINGS:

1) Meera Naidu “Sectors of Indian Economy” HPH
5) Sectors of India Economy: Dr. P. Venugopal Rao, PBP
7) Economic Survey—Government of India, Ministry of Finance, Oxford University Press, New Delhi,
8) Sectors of Indian Economy: Satya Sudha, Himalaya
9) The Economic Times, News paper
10) Business Line, News paper
BC 603: THEORY AND PRACTICE OF GST

Paper: BC603
Max. Marks: 60+20+20
PPW: 3T+2P
Exam Duration: 3Hrs

Objective: To equip the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:
Introduction – GST - Taxes Subsumed under GST - Determination of Tax - Registration - Process of Registration - Cancellation and renewal of registration - Supply of Goods and Services - Transition to GST - Registered Business - Availed Input Tax Credit - Unavailed CENVAT credit and Input VAT on capital goods - Availing the input credit held in closing stock - Invoicing - Tax Invoice - Bill of Supply - Credit Note, Debit Note and Supplementary Invoice - Transportation of goods without issue of Invoice - Input Credit Mechanism - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

UNIT IV: GETTING STARTED WITH GST (SERVICES):
Introduction - Determination of supply of services - Determining the Place of Supply of Services - Enabling GST and Defining Tax Details - Transferring Input Tax credit to GST - Intrastate Supply of Goods - Intrastate Inward Supply - Intrastate Outward Supply - Interstate Supply - Interstate Outward Supply - Interstate Inward Supply - Interstate Outward Supply of Services - Cancellation of Services - Cancellation of Inward Supplies - Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:
Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers - Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services - Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST - Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month - Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR - Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:
1. Taxmann’s Basics of GST
2. Taxmann’s GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
BC 604: COMPANY LAW (2013 Act)

Paper: BC604                   Max. Marks: 80 + 20
PPW: 4                        Exam Duration: 3 Hrs

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:

UNIT-II: MANAGEMENT OF COMPANIES:

UNIT-III: COMPANY SECRETARY:
Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

UNIT-IV: COMPANY MEETINGS:

UNIT-V: WINDING UP:

SUGGESTED READINGS:
2) Company Law: Rajashree. – HPH
3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
BC 605: MANAGERIAL ACCOUNTING

Paper: BC605
PPW: 5 Hrs

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

Objective: to acquire Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION:

UNIT-II: MARGINAL COSTING:

UNIT-III: DECISION MAKING:
Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:
Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

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
5. Management Accounting: Rustagi R.P, Galgotia
6. Managerial Accounting: Ronald W. Hilton, TMH
BC 606: COMMERCE LAB

Paper: BC606
PPW: 4 (2T+4P)

Max. Marks: 70PF* + 30VV
Exam Duration:

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:

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

UNIT-IV: DOCUMENTS OF TAXATION:

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, Osmania 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.

*the student has to collect the various documents prepare activity charts and submit the same in the form of a record.
Paper: (BCC 607) (a): E-COMMERCE

Paper: BCC607 (a)  Max Marks:60+20+20
PPW: 5 (4T + 2P)  Exam Duration: 3 Hrs
Objective: to acquire conceptual and application knowledge of ecommerce.

UNIT-I: INTRODUCTION:

UNIT-II: FRAMEWORK OF E-COMMERCE:

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

UNIT-IV: ELECTRONIC DATA INTERCHANGE:

UNIT-V: E-MARKETING TECHNIQUES:

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: Tulasi Ram Kandula, HPH.
7. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
8. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand
10. Electronic Commerce: Pete Loshin / John Vacca, Firewall Media
11. E-Commerce, Strategy, Technologies And Applications : David Whiteley, Tata Mcgraw Hill
Objective: To acquire knowledge for application of Business Forecasting techniques and tools in a given business scenario


UNIT-IV: MULTIPLE LINEAR REGRESSION: Multiple Regression model with more than one Independent Variable, Determination of Coefficient of Multiple Determination ($R^2$), Adjusted $R^2$, Standard Error of Estimate, Testing Assumptions of Linear Regression.


SUGGESTED READINGS:
3. Statistics for Management: Anand Sharma, HPH
Objective: To equip the students with finer nuances of MIS.

UNIT I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS):

UNIT II: FOUNDATION OF INFORMATION SYSTEMS:

UNIT III: CONCEPT OF PLANNING & CONTROL:

UNIT IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:


SUGGESTED READINGS:
1. Management Information System: CVS. Murthy, HPH.
2. Management Information System: O Brian, TMH.
3. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
4. Information System for Modern Management: Murdick, PHI.
5. Management Information System: Jawadekar, TMH.
Paper: BCC 608 (b) : BUSINESS ANALYTICS PROGRAMMING

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

PPW: 5 Hrs

Objective: Students will learn how to master basics of most used Analytical Softwares like Base-SAS, R and Python.


UNIT-II: DATA DEFINITION AND MANIPULATION: Creating Table, Data Integrity, Creating constraints, Querying Database, Retrieving result sets, Functions and Joins, Sub Queries.


UNIT-V: R PROGRAMMING: Basics of R, Installation of R studio, Vectors, Matrices, Data types, Importing files, Writing files, Merging Files, Data Manipulation and Data Cleaning, Functions,

SUGGESTED READINGS:

1. R : Hands-on Programming; Garrett Grolemund, O’ Reilly Media Publishers
2. R : R Cookbook; Teetor Paul, O’ Reilly Media Publishers
3. Python : Mastering Python for Data Science; Samir Madhavan, Packt Publishing
4. Python : Python for Data Analysis; W McKinney, O’ Reilly Media Publishers
5. SAS : The little SAS book; Lora D Delwiche, SAS Institute
6. SAS : SAS for dummies; Chris Hemedinger and Stephen McDaniel, Wiley
7. MySql : MYSQL in a nutshell; Russell Dyer, O’ Reilly Media Publishers