

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE
Semester-wise Syllabus under CBCS
I B Com (Gen) –Semester – I
Fundamentals of Accounting
Syllabus

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavorable Balance (including Problems).

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

References:

- Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
- T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
- S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
- R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
- S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
- Tulasian, Accountancy -I, Tata McGraw Hill Co.
- V.K.Goyal, Financial Accounting, Excel Books
- K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
- Prof EChandraiah : Financial Accounting Seven Hills International Publishers

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I B Com (Gen) –Semester – I

Business Organization and Management

Syllabus:

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayal's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organization – Line and staff of Organization

Reference Books:

- Industrial Organization and Management, C.B. Gupta, Sultan Chand.
- Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
- Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
- Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- Business Organization & Management: C.R. Basu, Tata McGraw Hill
- Business Organization & Management: M.C. Shukla S. Chand,
- Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.
- Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I B Com (Gen) – Semester – I

Business Environment

Syllabus

UNIT- I

Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope – Macro and Micro Dimensions of Business Environment – Environmental Analysis.

UNIT- II

Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies and Planning the Economic condition – NITI Ayog – National Development Council – Five year Plans.

UNIT- III

Economic Policies: Economic Policies Reforms an New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations - Monetary Policy and RBI.

UNIT- IV

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders – Demonetization, GST and their Impact – Political Stability – Policy and RBI.

UNIT- V

Global Environment: Globalization – Meaning - Role of WTO – WTO Functions – IBRD - Trade Blocks , BRICKS,SAARC,ASEAN in Globalisation.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)
I B Com (Gen)–Semester – II
Financial Accounting
Syllabus

Unit-I:Depreciation:

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves:

Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors - Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Bills of Exchange:

Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV: Consignment Accounts:

Consignment - Features - Performa Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts:

Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen)–Semester – II

Business Economics

Syllabus

Unit-I:

Introduction:

Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II:

Demand Analysis:

Meaning and Definition of Demand – Determinants to Demand – Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

Unit – III:

Production, Cost and Revenue Analysis:

Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

Unit-IV: Market Structure:

Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly- Oligopoly and Monopolistic Market Structure

Unit-V: National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

References:

- Business Economics -S.Sankaran, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Business Economics - Himalaya Publishing House.
- Business Economics - Aryasri and Murthy, Tata McGraw Hill.
- Business Economics -H.L Ahuja, Sultan Chand & Sons
- Principles of Economics -Mankiw, Cengage Publications
- Fundamentals of Business Economics -Mithani, Himalaya Publishing House
- Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

I B Com (Gen) –Semester – II

Banking theory and Practice

Syllabus

Unit – I

Meaning and definition of Bank – functions of Commercial Banks – Credit Creation with Examples – Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit- II

Unit Banking , branch Banking, Investment Banking – Innovation in Banking – E Banking – Online and Offshore Banking, Internet Banking – Anywhere Banking – ATMs – RTGS – NEFT – Mobile Banking.

Unit – III

Types of Banking: Indigenous Banking – Cooperative Banks, Regional Banks, SIDBI, NABARD – EXIM bank.

Unit-IV: Banker and Customer:

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker:

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference:

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)
II Year B Com (Gen)– Semester – III

Advanced Accounting **Syllabus**

Unit-I:

Accounting for Non Profit Organisations:

Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-II:

Single Entry System:

Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III:

Hire Purchase System:

Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

Unit-IV:

Partnership Accounts-I:

Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

Unit-V:

Partnership Accounts-II:

Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen &CA)– Semester – III

Business Statistics

Syllabus:

Unit 1: Introduction to Statistics:

Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency:

Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

Unit 3: Measures of Dispersion:

Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

Unit 4: Skewness and Kurtosis:

Measures of Skewness : Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

Unit 5: Measures of Relation:

Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – III

Marketing

Syllabus:

Unit-I: Introduction:

Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Behaviour and Market Segmentation:

UYJH67 Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management:

Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

Unit-IV: Pricing Decision:

Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

Unit-V: Promotion and Distribution:

Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – IV

Corporate Accounting

SYLLABUS

Unit-I:

Accounting for Share Capital:

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit-II:

Issue and Redemption of Debentures and Issue of Bonus Shares:

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit-III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

Unit –IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT – V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – IV

Cost and Management Accounting

SYLLABUS:

UNIT-I: Introduction:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT-II: Material and Labour Cost:

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

UNIT-III: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT-V: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – IV

Income Tax

Syllabus:

Unit-I: Introduction:

Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

Unit-II: Income from Salaries:

Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business:

Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property - Definition of Business and Profession – Procedure for Computation of Income from Business - Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources:

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses -Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsra Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – IV

Business Law

Syllabus

Unit-I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism
U7

Unit-V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

References:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)
II Year B Com (Gen) – Semester – IV

Auditing - SYLLABUS:

Unit-I: Introduction:

Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit-II: Types of Audit:

Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit-III: Planning of Audit:

Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book – Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit-IV: Vouching and Investigation:

Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report:

Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice", Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. Jagadesh Prakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen) – Semester – IV

Goods and Service Taxes

Syllabus

Unit I:

Introduction:

Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit II:

GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III:

Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

Unit-IV:

Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

Unit-V:GST Returns:

Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

III B.COM (Professional) – VI Semester

Accounting for Service Organizations

Learning Outcomes:

At the end of the course, the student will able to:

1. Understand the concept of Non-profit organizations and its accounting process.
2. To help the students prepare financial statements of special types of business viz.,
3. Banks, insurance and electricity companies.

Unit-I:

Non-Trading/ Service Organizations: Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II

Electricity Supply Companies: Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

Unit – III

Bank Accounts: Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit - IV:

Insurance Companies: Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956.

Unit – V:

General Insurance: Principles – Preparation of final accounts – with special reference to fire and marine insurance (including problems) – GIC Act, 1972.

Suggested Readings:

- ❖ Corporate Accounting – RL Gupta & M. Radha Swami
- ❖ Corporate Accounting – P.C. Tulsian
- ❖ Company Accounts : Monga, Girish Ahuja and Shok Sehagal
- ❖ Advanced Accountancy: Jain and Narang
- ❖ Advanced Accountancy : R.K. Gupta and M. Radhaswamy
- ❖ Advanced Accountancy : Chakraborty
- ❖ Advanced Accountancy: S.P. Iyengar

- ❖ Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.
- ❖ Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
- ❖ Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
- ❖ Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
- ❖ Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

Suggested co-curricular activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm Visit Non-profit organization and collect financial statements
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

D.K.GOV.T.COLLEGE FOR WOMEN(A):: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

III B.COM (Professional) – VI Semester

Goods and Service Tax

Learning Outcomes:

At the end of the course, the student will be able to;

- ✓ Understand the basic principles underlying the Indirect Taxation Statutes.
- ✓ Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- ✓ Identify and analyze the procedural aspects under different applicable statutes related to GST.
- ✓ Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- ✓ Develop various GST Returns and reports for business transactions in Tally.

Syllabus:

Unit I: Introduction:

Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit II: GST Principles

Vijay Kelkar Sha Committee Recommendations – Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III: Tax Invoice

Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

Unit-IV: Time of Supply of Goods & Services:

Value of Supply - Input Tax Credit -Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

Unit-V:GST Returns:

Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

References:

- ✓ T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
- ✓ Taxmann's Basics of GST.
- ✓ Taxmann's GST: A practical Approach.
- ✓ Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
- ✓ Goods and Services Tax in India - Notifications on different dates.
- ✓ GST Bill 2012.
- ✓ Background Material on Model GST Law, Sahitya Bhawan Publications.
- ✓ The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.
- ✓ Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

Suggested Co-Curricular Activities

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

D.K.GOV.T.COLLEGE FOR WOMEN(A) :: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

III B.COM (Professional) – VI Semester

Income Tax Law and Practice

Learning Outcomes:

At the end of the course, the student will be able to:

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complications and structure.
- Prepare and File IT returns of individual at his own.

Unit-I:

Income from Profits and Gains from Business:

Definition of Business and Profession – Procedure for Computation of Income from Business - Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-II:

Income from Capital Gains:

Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Unit – III :

Income from Other Sources

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit- IV:

Tax deductions: Tax Deductions at source under section 80CCC TO 80U (including problems).

Unit-V:

Computation of Total Income of an Individual: Computation of Total Income of Individual firms: tax liability of an individual and a firm. (Simple Problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

D.K.GOV.T.COLLEGE FOR WOMEN (A) :: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

III B.COM (Professional) – VI Semester

Banking and Financial Services

Learning outcomes:

Students graduating from the Bachelor of Banking and Financial Services will be able to:

- Demonstrate broad and coherent knowledge of the theoretical and professional disciplines of banking, finance, investment analysis, portfolio management, accountancy, economics, quantitative methods, law, and the Financial Services Industry.
- Exercise informed commercial judgment within a professional setting which emphasizes ethical and responsible decision making.
- A capacity to integrate technical and conceptual knowledge, and interpersonal skills to work effectively within the Financial Services Industry.
- Acquire and synthesis information within a complex professional setting.
- Think critically and creatively to identify better solutions within business constraints.
- Work collaboratively with others to solve applied problems.
- Communicate and explain specialized technical advice, knowledge and ideas, to professionals and Non-experts involved with the Financial Services Industry.
- Reflect upon work practices, conceptual frameworks and performance feedback and action ongoing professional development.

Syllabus

Unit-I:

Introduction: Evolution and Functions of Central Bank - Development of Central Banks in India - Trends in Central Bank Functions.

Unit-II:

Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act.

Unit-III:

Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV:

Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability – Rupee value - Controlling measures.

Unit-V:

Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms.

REFERENCES:

- ❖ Reserve Bank of India Publication, Functions and Working of the RBI.
- ❖ Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
- ❖ S. Panandikar, Banking in India, Orient Longman.
- ❖ Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
- ❖ Annual Reports of Reserve Bank of India.
- ❖ Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
- ❖ S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

Suggested Co-Curricular Activities:

- ★ Seminar on different topics
- ★ Quiz programs
- ★ Group Discussions on problems relating to topics covered by syllabus
- ★ Internal Examinations

D.K.GOV.T. COLLEGE FOR WOMEN (A) :: NELLORE

III BBA (Digital Marketing)

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

SEMSESTER – VI

Project Management

Unit-I:

Introduction: Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, Monitoring the Environment, Corporate Appraisal, Preliminary Screening - Problems of Project management.

Unit-II:

Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

Unit-III:

Project evaluation for Selection:- Methods of evaluation, ROR and ROI, Pay Back period, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path and post Project Review.

Unit-IV:

Human Aspects of Project Management – Manpower Planning - Human Ergonomics - Estimation - Pre requisites for Successful Project Implementation.

Unit-V:

Closing of the Project:- Types of project termination, Termination procedure and evaluation of Termination possibilities.

References:

1. Prasanna Chandra, Project–Planning–Analyses, Selection, Implementation and Review. ‘Tata Mc Graw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

D.K.GOV.T. COLLEGE FOR WOMEN (A) :: NELLORE

III BBA (Digital Marketing)

**Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)**

SEMSESTER – VI

Lead Generation and E- Marketing

UNIT-I: Introduction to Lead Generation: Understanding Lead Generation For Business, Why Lead Generation is important, Understanding Landing Pages Understanding Thank You Page, Landing Page vs. Website, types of Landing Page.

UNIT-II: A/B Testing : What is A/B Testing, How to do A/B Testing, Selecting landing pages after A/B Testing, Converting leads into sales, Creating lead nurturing strategy, Understanding lead funnel, Steps in lead nurturing

UNIT III:E-Marketing-An Overview – Introduction, Objectives, Definition, History and, Features of E-Marketing, Scope of E-Marketing, Benefits of E-Marketing, Problems in E-Marketing, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing.

UNIT IV:Applications of E-Marketing - Introduction, Objectives, Online Advertising, Direct Response Medium, Role of Distribution in E-Marketing, Lead Generation Platform, Customer Service Mechanism, Relationship Building Medium

UNIT V:Types and Tools of E-Marketing - Introduction, E-Malls, E-Storefront, E-Marketplace, E-Marketing Tools: Creating a Website, Social Media Marketing, Pay-Per- Click Advertising, and Search Engine Optimization or Paid Search Engine Listing Search Engine Marketing, Blogging and Classified Advertising

SOURCE:

<https://www.bapugraphics.com/leadgenerationforbusinesstrainingindelhi.php>

<https://smude.edu.in/smude/programs/mba/marketing-management/e-marketing.html>

REFERENCE:

1. Strauss, J., & Frost, R. (2014). *E-Marketing* (7th ed.). Upper Saddle River, NJ: Pearson Prentice Hall. ISBN
2. Inbound Marketing: Attract, Engage, and Delight, by Brian Halligan and Dharmesh Shah.

D.K.GOV.T. COLLEGE FOR WOMEN(A) :: NELLORE

III BBA (Digital Marketing)

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

SEMSESTER – VI

Business & Digital Laws

Unit-I:

Law of Contract – Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, consideration, Capacity of Parties to contract, Free Consent, Stranger to the Contract.

Unit-II:

Contingent Contracts, Performance of Contract, Discharge of Contract, Quasi Contracts, Breach of Contracts and remedies.

Unit-III:

Specific Contract – Contract of Indemnity, Guarantee Contract, Contract of Bailment, Pledge, Contract of Agency.

Unit-IV:

Sale of Goods Act – Meaning and definition, Essentials of sale contract, sale and agreement to sale, conditions and warranties, unpaid seller, Rules of transfer of property.

Unit-V:

The essential Commodity Act. Right to information Act. The Consumer Protection Act, 1986.

References:

1. Indian Contract Act – by Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. S.D. Geet and M.S. Patil: Business Laws.
6. S.S. Gulshan: Business Laws.
7. N.M. Wechlakar: Business Laws.

D.K.GOV'T. COLLEGE FOR WOMEN (A) :: NELLORE

III BBA (Digital Marketing)

**Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)**

SEMSESTER – VI **MEDIA MANAGEMENT**

Course Objectives: Experience and skills in the media management field are the only way to get more job opportunities or future scopes. There are tons of opportunities available in the media sector in India as well as abroad, related to marketing, digital media, and much more.

Learning Outcomes:

- To make students understand the dynamic role of the media in society
- To introduce students to the study of contemporary forms of mediated communication.

Unit-I: Media planning - The function of media planning in advertising -Role of media planner- Challenges in media planning -Media planning process -Media planning for consumer goods- Media planning for industrial goods

Unit-II: Importance of Media Research in planning; Sources of media research -Audit Bureau of Circulation - Press Audits-National readership survey/IRS - Businessmen's readership survey - Television- Audience measurement- TRP -National television study -ADMAR satellite cable network study -Reach and coverage study -CB listenership survey

Unit-III: Selecting suitable media options- TV, Radio, Magazine, Newspapers, Pamphlets and brochures, direct mail, outdoor media

Unit- IV: Criterion for selecting media vehicles: Reach - Frequency • GRPS - Cost efficiency - Cost per thousand -Cost per rating - Waste - Circulation - Pass-along rate (print)

Unit- V: Media Timing- Scheduling; Scheduling and budget allocation

Reference books:

1. Jack Z Sissors and Jim Surmanek, Advertising Media Planning-crain books 1976
2. James R Adams, Media Planning-Business books 1977
3. Advertising And Sales Promotion - S H HKazmi, Satish K Batra

D.K.GOV.T. COLLEGE FOR WOMEN (A) :: NELLORE

III BBA (Digital Marketing)

**Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)**

SEMSESTER – VI

Human Resource Management

Unit-I:

Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, History of Human Resource Management, Function of Human Resource Management, Role of HR Executives.

Unit-II:

HRM in India: Introduction, Changing Role of Human Resource in India, Globalization, Its Impact on HR.

Unit-III:

Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques, Successful Human Resource Planning.

Unit-IV:

Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement, Induction.

Unit-V:

Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences Between Training and Development, Evaluation of Training and Management Development.

References:

- 1.D'Cenzo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, NewDelhi.
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, NewJersey.
3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
- 4.Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20

D.K.GOV.T. COLLEGE FOR WOMEN (A) :: NELLORE

III BBA (Digital Marketing)

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

SEMSESTER – VI

E COMMERCE

Learning Outcomes:

By the completion of the course, the students are able to

1. Understand the mechanism of ecommerce
2. Equip specialization in website designing for e commerce
3. Enhance their skills in operational services of e commerce
4. Involve in activities of e commerce
5. Able to create awareness among the public on commerce activities

Syllabus Total 75hrs

(Teaching 60, Training 10 and others 05 including IE etc)

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

UNIT 5.–E Payment System

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

III. References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratikkumar Prajapati, Dr.M.Patel, E Commerce , Redshine Publication
7. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce
2. **For Students:** Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05.
4. **Suggested Format for Fieldwork/Project work Report (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

- 1 Training of students by a related field expert.
- 2.Assignments (including technical assignments like volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Conduct surveys on pros and cons of ecommerce
5. Invited lectures and presentations on related topics by field experts.

D.K. Govt. College For Women (A):: Nellore

I Year B Com (CA) – Semester – I

Course1A: Fundamentals of Accounting

Syllabus:

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Final Accounts:

Preparation of Trial balance - Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (Including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

Unit -V:

Computerized Accounting:

Features – advantages and disadvantages of computerized accounts – grouping of accounts – creation of accounts – creation of inventory – stock groups - stock categories – units of measurements – stock items – entering financial transactions – types of vouchers – entry, editing, deleting of vouchers- voucher numbering – customization of vouchers

Reference books:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

D.K. Govt. College For Women (A):: Nellore

I Year B Com (Gen & CA)–Semester – I

Course 1B: Business Organization and Management

Syllabus:

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce:

Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organization – Line and staff of Organization.

Reference Books:

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw HiLS
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasisht, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

D.K. Govt. College For Women (A):: Nellore

I Year B Com (Gen & CA)–Semester – II

Course 2A: Financial Accounting

Syllabus

Unit-I: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors - Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts:

Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari & V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

D.K. Govt. College For Women (A):: Nellore

I Year B Com (Gen & CA) – Semester – II

Course 2B: Business Economics

Syllabus

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

Unit – III: Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

Unit-IV: Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price – Monopoly –Characteristics – Equilibrium Under Monopoly – oligopoly and monopolistic markets.

Unit-V: National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income.

References:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)–Semester – III

Course 3A:Advanced Accounting

Syllabus

Unit-I: Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III: Hire Purchase System: Features –Difference between Hire Purchase and Installment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

References:

- ✚ Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
- ✚ Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
- ✚ Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
- ✚ Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
- ✚ Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
- ✚ Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
- ✚ Accountancy–III: Tulasian, Tata McGraw Hill Co.
- ✚ Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
- ✚ Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
- ✚ Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
- ✚ Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)–Semester – III

Course 3B: Business Statistics

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (theory and problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (theory and problems)

Unit 3: Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (theory and problems)

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (theory and problems)

Unit 5: Index Numbers: index numbers – methods of construction of index numbers – price index numbers – quantity index numbers – tests of adequacy of index numbers – cost of index numbers – limitations of index numbers. (Theory and problem)

D.K.GOV.T. COLLEGE FOR WOMEN(A) :: NELLORE

Course Code: C04401

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)–Semester – IV

Course 4A:Corporate Accounting

SYLLABUS:

Unit-I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (theory and problems).

Unit-II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (theory and problems).

Unit-III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (theory and problems).

Unit –IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (theory and problems).

UNIT – V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – preparation company final accounts in MS - EXCEL (problems with simple adjustments).

Reference Books:

- Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
- Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications.
- Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
- Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
- Corporate Accounting – P.C. Tulsian, S.Chand Publishers
- Advanced Accountancy: Jain and Narang,, Kalyani Publishers
- Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
- Advanced Accountancy :Chakraborty, Vikas Publishers
- Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
- Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
- Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
- Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
- Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)–Semester – IV

Course 4B: Cost and Management Accounting

SYLLABUS:

UNIT-I: Introduction:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT-II: Material and Labour Cost:

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO – simple and Weighted Average Methods.

Labour:

Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes - Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems).

UNIT-III: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis- preparation of comparative statement in MS - EXCEL (including problems)

UNIT-V: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio-Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

References:

- S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
- M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
- S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
- Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
- S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
- I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
- Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
- Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
- S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
- Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
- Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

D.K.GOV.T. COLLEGE FOR WOMEN(A) :: NELLORE

Course Code:C0450

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (Gen & CA)–Semester – IV

Course 4C: Income Tax

Syllabus:

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property. Definition of Business and Profession – Procedure for Computation of Income from Business - Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses. Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

D.K.GOV.T. COLLEGE FOR WOMEN(A) :: NELLORE

Course Code:C04403

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

II Year B Com (GEN & CA)–Semester – IV

Course 4D: Business Law

Syllabus:

Unit-I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit-II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

Unit-V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures – Penalties and punishments
Digital Signature – Safety Mechanisms -

References:

- J. Jaysankar, Business Laws, Margham Publication. Chennai.
- ND Kapoor, Business Laws, S Chand Publications.
- Balachandram V, Business law, Tata McGraw Hill.
- Tulsian, Business Law, Tata McGraw Hill.
- Pillai Bhagavathi, Business Law,SChand Publications.
- Business Law, Seven Hills Publishers, Hyderabad.
- K C Garg, Business Law, Kalyani Publishers.

D.K.GOV.T. COLLEGE FOR WOMEN(A) :: NELLORE

Course Code:

Domain Subject: Commerce

Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)
II Year B Com (Gen & CA)–Semester – IV

Course 4E: Auditing

SYLLABUS

Unit-I: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit-II: Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit-III: Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit-IV: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

- S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
- Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
- Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice”, Kalyani Publications
- N.D. Kapoor, “Auditing”, S Chand, New Delhi.
- R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi
- Jagadeesh Prakesh, “Principles and Practices of Auditing”, Kalyani Publications
- Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
- B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
- K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

D.K.GOV.T.COLLEGE FOR WOMEN (A):: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)

Domain Subject: **COMMERCE**

MANAGEMENT ACCOUNTING AND PRACTICE

UNIT I: Introduction

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio –Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio - Return on Investment (ROI)-Calculation and interpretation.

UNIT 3: Fund Flow and Cash Flow Analysis as per AS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

UNIT 4: Budgeting and Budgetary Control

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure — Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning — Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.

References

1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
 2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
 3. Cost and Management Accounting by SP Jain and KL Narang
 4. Introduction to Management Accounting – Horn green and Sundlem
Publisher: PHI Learning
 5. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
 6. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)
- Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

D.K.GOV.T.COLLEGE FOR WOMEN (A):: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh

(A.P. State Council of Higher Education)

Domain Subject: **COMMERCE**

Cost Control Techniques

Unit 1: Introduction-Nature and Scope

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning of cost audit – Types of Cost Audit – Auditing techniques.

Unit 2: Activity Based Costing

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

Unit 3: Cost Volume Profit Analysis (CVP Analysis)

Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities –

Unit 4: Standard Costing and Variance Analysis

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labour.

Unit 5: Application of Modern Techniques

Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

References

1. Cost and Management Accounting by SP Jain and KL Narang.
 2. Cost Accounting by M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, S. Chand and Company Private Limited, New Delhi
 3. Cost Accounting: Principles & Practice Bookby M. N. Arora, Vikas Publishing House Private Limited.
 4. Advanced Cost Accounting: JK Mitra, New Age International
 5. Advanced Cost Accounting: SN Maheswari, S. Chand and Company Private Limited, New Delhi.
- Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

D.K.GOV.T.COLLEGE FOR WOMEN (A):: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)

Domain Subject: **COMMERCE**

LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

Syllabus

Unit-I: Features of Life insurance contract

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

Unit-II: Plans of Life Insurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back-Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

Unit-III: Principles of Life Insurance

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment of Nomination- Loans – Surrenders – Foreclosure.

Unit-IV: Policy Claims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

Unit-V: Regulatory Framework and Middlemen

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.
8. <https://www.irdai.gov.in>
9. <https://www.policybazaar.com>
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

D.K.GOV.T.COLLEGE FOR WOMEN (A):: NELLORE

Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)

COMMERCE

GENERAL INSURANCE PROCEDURE AND PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

SYLLABUS

Unit-I: Introduction

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions -Role of IRDA- Insurance Advisory Committee.

Unit-II: Motor Insurance

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

Unit-III: Fire & Marine Insurance

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

Unit-IV: Agriculture Insurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

Unit-V: Health & Medical Insurance

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

References:

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>.
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.