S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE
(AUTONOMOUS)
PENUGONDA – 534 320 W.G. DIST
College with Potential for Excellence & Accredited by NAAC with 'A 'Grade
(Affiliated to ADIKAVI NANNAYA UNIVERSITY, Recognized by Govt. of Andhra Pradesh)

DEPARTMENT OF COMMERCE

B.COM (General) SYLLABI

2019-20

(Admitted Batch)

SEMESTER – I
(General)
SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

I B. Com (General & Computer Applications)

Semester – I

ACCOUNTING – I

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I

Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalizing - Posting to Ledgers, Balancing of ledger Accounts (problems).

Subsidiary Books:

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

Added Topic: Simple Cash Book and Two Column Cash Book.

Unit-II:

Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-III:

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 balances.

Unit-IV:

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 (Problems).

Unit -V:

Final Accounts:

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

Reference Books

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

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PENUGONDA - 534 320

I B. Com (General & Computer Applications)

Semester – I

BUSINESS ORGANIZATION AND MANAGEMENT

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:

Introduction: Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

(Additional Topic: Human Activities: Business and Non-business activities)

Unit-II:

Forms of Business Organizations: Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society; Choice of Form of Organization. Government - Business Interface; Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs).

Unit-III:

Joint Stock Company: Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents - Companies Act, 2013.

Unit-IV:

Management and Organization: Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit-V:

Functional Areas of Management: Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Objectives; Sources and Forms of Funds – Human Resource Management: functions.

Suggested Readings:

1. Kaul, V.K., *Business Organization and Management*, Pearson Education, New Delhi.
2. Chhabra, T.N., *Business Organization and Management*, Sun India Publications, New Delhi.
3. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
4. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; *Organization and Management*, Cengage Learning.
6. Allen, L.A., *Management and Organization*; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.

8. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
9. Y.K.Bushan, Business organization and Management, Sultan Chand.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
I B. Com (General)
Semester – I

BUSINESS ECONOMICS-I

SYLLABUS
I Semester Syllabus (w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I- Introduction
Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis
Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit –III- Elasticity of Demand
Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis
Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis
Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour – Breakeven Analysis - Its Uses and limitations.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.

SEMESTER – II

(General)

SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
I B. Com (General & Computer Applications)
Semester – II

ACCOUNTING - II

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I: Depreciation
Meaning of Depreciation - Methods of Depreciation: Straight line - Written down Value - Sum of the Years' Digits - Annuity and Depletion (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 (Problems).

Unit-III: Consignment Accounts
Consignment - Features - Proforma invoice - Account sales - Del-credre Commission – Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-IV: Joint Venture Accounts
Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure Methods of keeping records (Problems).

Unit-V: Non Trading Organizations
Differences between Trade and Non-Trade Organizations in Accounting Treatment - Income and Expenditure Account and Receipts and Payment Account with Balance Sheet (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

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PENUGONDA - 534 320
I B. Com (General)
Semester – II

BUSINESS ENVIRONMENT

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I: Overview of Business Environment

Business Environment-Meaning-Macro and Micro Dimensions of Business Environment - Economic - Political - Social - Technological - Legal - Ecological -Cultural- Demographic- Changing Scenario and implications- Indian Perspective-Global perspective.

Unit-II: Economic Growth

Meaning of Economic growth - Factors Influencing Development – Balanced Regional Development.

Unit-III: Development and Planning

Rostow's stages of economic development - Meaning-Types of plans- Main objects of planning in India-NITI Ayog and National Development Council- Five year plans.

Unit-IV: Economic Policies

Economic Reforms and New Economic Policy - New Industrial Policy - Competition Law- Fiscal policy-Objectives and Limitations-Union budget- Structure and importance of Union budget-Monetary policy and RBI.

Unit-V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

References:

1. Rosy Joshi and Sangam Kapur, Business Environment.
2. Francis Cherunilam, Business Environment.
3. S.K. Mishra and V.K. Puri, Economic Environment of Business.
4. K. Aswathappa, Essentials of Business Environment.

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PENUGONDA - 534 320
I B. Com (General)
Semester – II

BUSINESS ECONOMICS - II

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production-Cobb-Douglas Production Function.

Unit-II:
Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price – profit maximizing output in the short and long run Monopoly- characteristics – Profit maximizing out-put in the short and long run - Defects of Monopoly-Distinction between Perfect competition and Monopoly.

Unit-III:
Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run-Oligopoly -characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV
National Income And Economic Systems: National Income –Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems -Socialism - Mixed Economic System - Free Market economy.

Unit-V
Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization-WTO Objectives Agreements -Functions -Trade cycles-Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand& Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam &V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

SEMESTER – III

(General)

SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – III

CORPORATE ACCOUNTING

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit -I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger)

Unit -II:

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwi ll and Shares: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures – Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborthy
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

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PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – III

BUSINESS STISTICS

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit 1:
Introduction to Statistics:
Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire– Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2:
Measures of Central Tendency:
Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3:
Measures of dispersion and Skewness:
Properties of dispersion – Range - Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4:
Measures of Relation:
Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

Unit 5:
Analysis of Time Series & Index Numbers:
Components of Time series- Measurement of trend and Seasonal Variations – 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 – Use of Computer Software.

Suggested Readings:

1. Business Statistics Reddy, C.R Deep Publications.
2. Statistics-Problems and Solutions Kapoor V.K.
3. Fundamentals of Statistics Elhance.D.N
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
6. Fundamentals of Statistics Gupta S.C

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II B. Com (General)
Semester – III

BANKING THEORY AND PRACTICE

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introduction
Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit-II:
Banking Systems
Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III:
Banking Development
Indigenous Banking - Cooperative Banks, Regional Rural 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
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. .Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

SEMESTER – IV

(General)

SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General & Computer Applications)

Semester – IV

Foundation Course: ENTREPRENEURSHIOP

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 30

Unit-I:

Entrepreneurship: Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations –Role of Entrepreneurship in economic development – Start-ups.

Unit-II:

Idea Generation and Opportunity Assessment: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

Unit-III:

Project Formulation and Appraisal: Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

Unit-IV:

Institutions Supporting Small Business Enterprises: Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

Unit-V:

Government Policy and Taxation Benefits: Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions – Rehabilitation and Investment Allowances.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi,2009 ANUR
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011
4. KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009 5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi, 2011
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi.
7. Peter F. Drucker,Innovation and Entrepreneurship.
8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges &Opportunities.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
II B. Com (General & Computer Applications)
Semester – IV

ACCOUNTING FOR SERVICE ORGANIZATIONS

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

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)-GICAct, 1972.

Suggested Readings

1. Corporate Accounting-RL Gupta& M. Radha Swami
2. Corporate Accounting-P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
8. Modem Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.
9. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
10. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
11. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
12. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

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PENUGONDA - 534 320
II B. Com (General)
Semester – IV

BUSINESS LAWS

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

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

Unit-Ill:
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: Contract of sale - Sale and agreement to sell - Implied conditions and warranties - Rights of unpaid vendor.

Unit-V: Cyber Law and Contract Procedures - Digital Signature – Safety Mechanisms.

References: /

1. J. Jay^sahlcar, Business Laws, Margham Publication. Chennai-17
2. .Ktfpoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

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PENUGONDA - 534 320

II B. Com (General)

Semester – IV

INCOME TAX

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introduction: Income Tax Law - Basic concepts: Income, Person, Assessed, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II:
Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-Ill:
Income from House Property: Annual value, let-out/self-occupied/ deemed to be let-out house, deductions from annual value - computation of income from house property (including problems). - Profits and Gains from Business or Profession.

Unit-IV:
Income from Capital Gains - Income from other sources - (from Individual point of view) - chargeability - and assessment (including problems).

Unit-V:
Computation of total income of an individual - Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes - Law and Practice, Taxman Publications
2. B.B. Lai; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes - Law and Practice; Sahitya Bhavan Publication.

1. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

SEMESTER – V

(General)

SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

III B. Com (General & Computer Applications)

Semester – V

BUSINESS LEADERSHIP

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II:
Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations.

Unit-III:
Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S. Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (General & Computer Applications)
Semester – V

COST ACCOUNTING

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II:
Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III:
Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV:
Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V:
Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – 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.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

III B. Com (General)

Semester – V

GOODS AND SERVICE TAX FUNDAMENTALS

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit I:
Introduction: Overview of GST - Concepts - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II:
GST: Principles - Comprehensive structure of GST model in India: Single, Dual GSTTransactions covered under GST.

Unit-III:
Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol - Tax on Petroleum products - Tax on Tobacco products - Taxation of Services.

Unit-IV:
Inter-State Goods and Services Tax: Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - Interstate Transactions under GST - Illustrations.

Unit-V:
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.

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12thApril, 2017.

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III B. Com (General & Computer Applications)

Semester – V

COMMERCIAL GEOGRAPHY

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit –I:
The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II:
India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III:
India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV:
India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - Districtwise Profile.

Unit-V:
India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company.

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III B. Com (General)
Semester – V

ELETIVE- 1 CENTRAL BANKING

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II:
Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

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 BRI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V:
Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

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

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III B. Com (General & Computer Applications)
Semester – V

ELECTIVE – 2 RURAL AND FARM CREDIT

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II:
Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III:
Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.
Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V:
Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

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PENUGONDA - 534 320

III B. Com (General)

Semester – V

PROJECT WORK ON
RURAL CREDIT SURVEY / BANKING OPERATIONS / CREDIT APPRAISAL

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

SEMESTER – VI

(General)

SYLLABUS

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (General)
Semester – VI
TALLY
SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 30

Unit-I:

Fundamentals of Tally.ERP 9: Features - Start Tally, Create and Alter a Company - Creating Single Group/Multiple Groups, Display, Deleting Groups - Ledger: Creating Single Ledger / Multiple Ledgers.

Unit-II:

Create Accounting Masters in Tally.ERP 9 - Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts – Walkthrough for creating Chart of Accounts – Back-up of data and Restoring - Tally Audit Features.

Unit-III:

Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Generating Reports.

References:

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
2. Tally 9.0 (English Edition), (Google eBook) Computer World
3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
5. Fundamentals of Computers, by V. Rajaraman,

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III B. Com (General & Computer Applications)
Semester – VI
MARKETING
SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II:
Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III:
Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV:
Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V:
Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global 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 Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

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PENUGONDA - 534 320

III B. Com (General & Computer Applications)

Semester – VI

AUDITING

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II:
Types of Audit: Based on Ownership and time - 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 - Internal check, internal audit and internal control.

Unit-IV:
Vouching and Investigation: 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, Ludhiana.
- N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
- R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
- Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
- Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
- B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

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III B. Com (General & Computer Applications)

Semester – VI

MANAGEMENT ACCOUNTING

SYLLABUS

(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit–I:

Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit–II:

Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III:

Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV:

Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit–V:

Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
6. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
7. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
8. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

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III B. Com (General)
Semester – VI
ELECTIVE - 1

FINANCIAL SERVICES

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II:
Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV:
Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V:
Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, "Indian Financial System", Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

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III B. Com (General)
Semester – VI
ELECTIVE - 2

MARKETING OF FINANCIAL SERVICES

SYLLABUS
(w.e.f. 2019-20 Admitted Batch)

No. Of Teaching Hours: 60

Unit-I:
Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

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III B. Com (General)

Semester – VI

PROJECT WORK

Working with Financial Services Firms on Documentation for Sanctions of Loans and Financial Services

(w.e.f. 2019-20 Admitted Batch)