

**A.S.D. GOVT. DEGREE COLLEGE FOR WOMEN(A),  
KAKINADA**



**DEPARTMENT OF COMMERCE  
I, II & III B.COM (CBCS PATTERN)**

**BOARD OF STUDIES  
2020-2021  
I, III & V SEMESTERS**

## A.S.D. Government Degree College for Women (A), Kakinada

DEPARTMENT OF COMMERCE

B.COM PROGRAMME

### PROGRAMME OBJECTIVES:

In the context of today's globalized economy, it has become increasingly important to develop an interdisciplinary approach to understanding the contemporary business environment and our B.com program has been streamlined to reflect just that.

Its aim is to construct a strong foundational grounding in core subjects such as Accounting, Taxation including GST , Economics, Statistics, Auditing, Commercial Geography, Cost Accounting, Management Accounting along with a choice of "Retailing" or Financial Services studied in the 5<sup>th</sup> and 6<sup>th</sup> semesters.

The course is challenging yet, rewarding for students with high aspirations.

### Programme Outcomes:

- To provide conceptual knowledge and application skills in the domain of commerce studies
- To sharpen students' analytical and decision making skills
- To provide a good foundation to students who plan to pursue professional courses like
- CA, ICWA, ICFA and MBA
- to develop entrepreneurship and managerial skills in students so as to enable them
- to establish and manage their business establishments effectively.
- To facilitate students with skills and abilities to become competent and competitive to be
- assured of good career and job placements.

### PROGRAM SPECIFIC OBJECTIVES

- Students of this program will, in the fifth and sixth semesters, given a choice of over 10 electives including subjects like Marketing, Banking, Retailing etc., each of which will have skill based integration into the theoretical content that is offered.
- Student seminars, workshops and guest lectures are organized throughout semester, with guest speakers who have experience in the contemporary business.
- Bridge course in Accounting are conducted to enable students from other disciplines to integrate into the framework.
- Students are training in Tally to be on par with industry standards locally and in the global arena.
- Students connect meaningfully with the working world through regular field trips. These visits provide students a thorough understanding of business skills and cultural education to make a mark in the industry.

**A.S.D. Government Degree College for Women (A), Kakinada, Department of Commerce**

- Multiple social activities are conducted over three years to develop sense of community orientation.
- To bring global exposure, subjects like web technology, c-language, Object Oriented Programs, JAVA are introduced in B.Com Computers

**PROGRAMME: Three-Year BCom (General and Computer Applications):**

**Structure of COMMERCE Syllabus under CBCS for 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)**

**(To be implemented from the Academic Year 2020-21)**

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
<b>Total</b>					<b>75</b>	<b>60</b>	<b>375</b>	<b>1125</b>

**Semester – I (w.e.f. 2020-21)**

**Course1A: Fundamentals of Accounting**

**Learning Outcomes:**

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

Identify transactions and events that need to be recorded in the books of accounts.

Equip with the knowledge of accounting process and preparation of final accounts of sole trader.

Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

Analyze the difference between cash book and pass book in terms of balance and make reconciliation.

Critically examine the balance sheets of a sole trader for different accounting periods.

Design new accounting formulas & principles for business organisations.

**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 Unfavourable 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

**Suggested Co-Curricular Activities:**

Bridge Course for Non-commerce Students

Practice of Terminology of Accounting

Quiz, Word Scramble

Co-operative learning

Seminar

Co-operative learning

Problem Solving Exercises

Matching, Mismatch

Creation of Trial Balance

**A.S.D. Government Degree College for Women (A), Kakinada, Department of Commerce**

Visit a firm (Individual and Group)

Survey on sole proprietorship and prepare final accounts of concern

Group Discussions on problems relating to topics covered in syllabus

Examinations (Scheduled and surprise tests)

Any similar activities with imaginative thinking beyond the prescribed syllabus.

**FUNDAMENTALS OF ACCOUNTING**  
**EXTERNAL QUESTION PAPER MODEL (75 MARKS)**

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short questions. The student should write 5 questions out of 8, Each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	2	30
5	UNIT V	2	1	25

R.R.D. Srisil

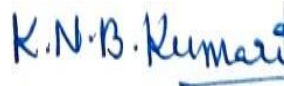


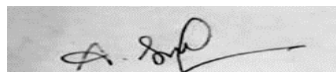












I Year B Com (Gen & CA) Semester – I  
Course 1B: Business Organization and Management  
(w.e.f. 2020-21)

**Learning Outcomes:**

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

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 Organisation

**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 Organisation – Line and staff of Organisation.

**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

## Semester-wise Syllabus under CBCS

(w.e.f. 2020-21)

### Course 1C: Business Environment Semester – I (Gen & CA)

#### Learning Outcomes:

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good 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 & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

**Unit–III: Economic Policies:** Economic Reforms and 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 - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

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

#### Suggested Readings:

K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House

Francis Cherunilam : Business Environment, Himalaya Publishing House

Dr S Sankaran: : Business Environment, Margham Publications

S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH

Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

A C Fernando: Business Environment, Pearson

Dr V Murali Krishna, Business Environment, Spectrum Publications

Namitha Gopal, Business Environment, McGraw Hill

#### Suggested Co-Curricular Activities:

Seminar on overview of business environment

Debate on micro v/s macro dimensions of business environment

Co-operative learning

Seminar on Monetary policies of RBI

Debate on social, political and legal environment

Group Discussions on Global environment and its impact on business

To learn about NITI Ayog and National Development Council

Seminars on Economic policies like New Industrial policy, Fiscal policy etc.

Reports on WTO, BRICS, SAARC etc.

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	2	30
5	UNIT V	2	1	25

R.R.B. Sridh

N.P.V. L. Davi

A. S. P.

M. S. P.

S. P. S.

S. P. S.

G. G. G.

K.N.B. Kumari



## Semester III (w.e.f. 2016-17 )

### DSC 1 C - Corporate Accounting (General & Computer Applications)

**Learning Out comes:** This paper consists of various important contents of Accounting procedures maintained by the Companies. From this paper the student can learn-

- The division of company Capital, method of issuing the various securities, forfeiture and reissue of shares.
- The concept of Book building gives additional knowledge to the student.
- The accounting treatment concerned to convertible and non-convertible Debentures.
- The valuation of shares and Goodwill of a company in different situations
- How the companies prepare their Final accounts and the latest trends in the preparation of final Accounts.

#### SYLLABUS

##### Unit-I:

**Accounting for Share Capital** – division of share capital – equity share vs preference shares -Issue and forfeiture of shares (preparation of journals)- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (only theory).

##### Unit-II:

**Issue of Debentures** – difference between share and debenture – types of debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal ).

##### Unit –III:

**Valuation of Goodwill 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 – (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. **Advanced Accountancy: Jain and Narang**
2. **Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.**
3. **Advanced Accountancy : Chakraborty**
4. **Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill**
5. **Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.**
6. **Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,**
7. **Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.**

**Additional input : Company's Balance Sheet**

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	1	25

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G. Ganga

**Semester III (w.e.f. 2018-19 )**  
**DSC 2 C BUSINESS STATISTICS (General & Vocational)**

**Learning Out comes:**

This paper gives knowledge to the students in the Application of Statistics in various sectors, and various types of Statistical measures. After graduation this will be helpful in Post Graduate level . From this paper the student can learn-

- Various methods of data collection, tabulation and the graphic representation of statistical data.
- Methods of measurement of various Central Tendencies.
- Methods of measurement of various measures of dispersion.
- Methods of measurement of Relation.
- Methods of construction of various Index numbers.

**SYLLABUS**

**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. (Theory only)

**Unit 5: Analysis of Time Series & Index Numbers:**

Time Series: Components of Time series- Measurement of trend and Seasonal Variations (Time 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.
4. Statistical Methods Gupta S.P

5. Statistics Gupta B.N.

6. Fundamentals of Statistics Gupta S.C

8. Business Statistics J.K.Sharma

**Additional input : sampling theory.**

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

G. Ganga

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**Semester III (w.e.f. 2016-17) B.COM. (General)**  
**DSC 3C - Banking Theory & Practice**

**Learning Out comes:**

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.
- Different types of customers and its relationship.

**SYLLABUS**

**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

**Additional input : RBI Publications**

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

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**Semester V (w.e.f. 2017-18)**  
**5.1 Business Leadershipv(General)**

**Learning Out comes:**

To facilitate the students to learn the concepts of business leadership. After reading three units students should have learn about

- Leadership traits, skills and styles, leadership development.
- Decision making and leadership, power influence.
- Leadership in business organisation, organizational culture.
- Leadership for sustainability , special topics.

**SYLLABUS:**

**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.

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	3	35
2	UNIT II	2	3	35
3	UNIT III	2	2	30

R.R.B. Sridh

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## Semester V (w.e.f. 2017-18 )

### 5.2 : COST ACCOUNTING (General & Vocational)

#### Learning Out comes:

This paper enables the students to get knowledge in various cost concepts in Cost Accounting. From this the student can learn-

- Various concepts of Cost accounting and how to compute the Total cost and Profit/Loss.
- Various methods of pricing of Issuing material and various stock levels to be maintained in the store.
- Various methods of wage payment and incentive bonus schemes.
- Allotment and Apportionment of Overheads.
- The Accounting treatment in Process Costing.
- Various costing techniques like Marginal Costing and Standard costing.

#### SYLLABUS

**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.

**Additional input** :Advanced costing techniques halsey premium plan, rowan plan, merrick differential ,  
input and contract costing

**EXTERNAL QUESTION PAPER MODEL (75 MARKS)**

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each.Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

R.R.B. Srisil

N.P.V. L. Davi

A. S. D.

M. S. D.

S. S. D.

S. S. D.

G. S. D.

K.N.B. Kumari

**.Com Computer Applications – V semester w.e.f 2018-19)**

**DSC 2E 5.3 Taxation**

Unit I : Introduction – Principles of Taxation – Basic Concepts \_ Brief History – Basic Concepts Capital and Revenue , Basis of charge , Exempted Incomes- Residential Status- Incidence of Taxation

Unit li: Goods and Service Tax and fundamentals

Unit III : computation of Income under Different Heads, Income from salary , Income from House property , income from Business and profession – Charges Deemed profits to Tax , deduction u/s 80C – Income from capital Gains Income from otice, Sahitya Bhavana Publicationther sources ( simple problems ).

Unit IV : Taation system in India : Objectives, tax holiday , modes of Tax Recovery ( section190and 202), payments and refunds, Filling of Returns.

Unit V: Tax planning : Tax avoidance and Tax Evasion , Penalties and Prosecutions, Income Tax Authorities’

References:

1. Vinod K Singhania Direct Tax Lawsand Practices, Taxman Publications
2. B.B. Lal: Konark Publishers (p) ltd.
3. Bhagavati Prasad: direct Taxes – Law and Practice, Wishwa Prakashan
4. Dr. Mehrotra and Goyal; direct taxes – law and Practice sahitya Bhavana Publication

**EXTERNAL QUESTION PAPER MODEL (75 MARKS)**

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each.Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

**Semester V (w.e.f. 2018-19) B.COM. (VOCATIONAL ONLY)**  
**- Banking Theory & Practice**

**Learning Out comes:**

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.
- Different types of customers and its relationship.

**SYLLABUS**

**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

## BANKING THEORY & PRACTICE

### EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

R.R.D. Srisil

N.P.V. L. Davi

A. S. P.

M. S. P.

S. P.

S. P.

G. S. P.

K.N.B. Kumari

**Semester V (w.e.f. 2017-18 )**

**DSC 3E 5.4 Commercial Geography (GENERAL & VOCATIONAL)**

**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 - District- wise 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.

COMMERCIAL GEOGRAPHY

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

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In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	2	30
5	UNIT V	2	1	25

R.R.B. Sridhar

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K.N.B. Kumari

**Semester V (w.e.f. 2017-18) B.Com General**  
**DSC F 5.5 Purchase Management**

**Learning Out comes:**

Students will be able to understand-

- The supply management including the services of DGS&D.
- The issue of tenders and process involved in it and preparation of tenders and filling up of tender documents.
- Various buyer-seller relationships like transactional, cooperative and alliance.
- Supply chain management with JIT.

**SYLLABUS :**

**Unit-I: Introduction:** Purchase Function - Supply Management – Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement –DGS & D.

**Unit-II: Purchasing Function:** Right Quantity - Economic Order Quantity - Re-order Levels - ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders.

**Unit-III: Vendor Analysis:** Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

**Unit-IV: Buyer-Supplier Relationships:** Transformation of buyer-supplier relationships -Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

**Unit-V: Supply Chain Management:** JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

**References:**

1. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
2. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
3. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI



## PURCHASE MANAGEMENT

### EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

Part B consists 8 short question . The student should write 5 questions out of 8, each question carries 5 marks.

S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	1	25
4	UNIT IV	2	2	30
5	UNIT V	2	2	30

R.R.B. Srisil

N.P.V. L. Davi

A. S. P.

M. S. P.

P. S. P.

P. S. P.

G. S. P.

K.N.B. Kumari

**Semester V (w.e.f. 2017-18) B.Com General**  
**DSC F 5.5 Central Banking**

**Learning Out comes:**

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.
- Different types of customers and its relationship.

**SYLLABUS:**

**Unit 1: Evolution and Function of Central Banks** – 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, , RBI Act - Interface between RBI and Banks.

**Unit III: Monetary and Credit Policies:** Monetary Policy statement of RBI - CRR –SLR – Repo Rates – Reverse Repo Rates- Currency in circulation- Credit Control Measure.

**Unit IV: Inflation an Price Control by RBI:** Invention Mechanism- Exchange Rate stability- Rupee Value- Controlling Measures.

**Unit V Supervisio of Banks** –Basle Norms, Prudential Norms, Effectt of Liberalization and Globalization, - Checking of Money Landering and frauds.

**References:**

1. Reserve Bank of India Publications, 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 Publications, Report on trends and progress of Banking in India.
5. Annual Report of RBI.
6. Rita Swami, Indian Bankin system, International Publishing House Pvt.Ltd.
7. S.V.Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMilan Publishing.

**CENTRAL BANKING**

**EXTERNAL QUESTION PAPER MODEL (75 MARKS)**

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S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	1	25
3	UNIT III	2	2	30
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

R.R. Srisil

N.P.V. L. Davi

A. S. S. S.

M. S. S.

S. S. S.

S. S. S.

G. S. S.

K.N.B. Kumari

**Semester V (w.e.f. 2020-21)B.Com General**  
**DSC F 5.6 Stores Management**

**Learning Out comes:**

Students will be able to understand -

- Stores functions and relationship with other Departments .
- Recent developments in material issues.
- Stock controlling techniques.
- Health and Safety directives on stores operations.
- Preparation of procedure manuals relating to Stores.

**SYALLBUS**

**Unit-I: Stores Function:** Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding

**Unit-II: Material Receipt and Issue:** Receipts from Suppliers - Inspection - Authorization of issues - Methods of issue - Records and Systems - Manual Systems - Computerized Systems - Recent Developments.

**Unit-III: Stock Control Techniques:** Approaches to Control - ABC Analysis - Provision of Safety Stock - Stocktaking Procedure - Obsolescence and Redundancy - Prevention of Deterioration - Stock Checking.

**Unit-IV: Stores Operations:** Storehouse Location - Centralization of Storage - Measurement of Stores efficiency - Health and Safety directives on stores operations - Manual and Mechanical lifting - Control of Substances Hazardous to Health Regulations - Storage Equipment.

**Unit-V: Procedure Manuals:** Need for Manuals - Preparation of the Manual - Contents of the Manual - Publication and Distribution - Implementation of the Manuals.

**References:**

- 1.Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
- 2.Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education

STORES MANAGEMENT

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

Question Paper has two parts mainly consisting part A & B.

In Part A consists 5 essay questions with either or choice. The student has to write all questions by choosing 1 question from each. Each question carries 10 marks.

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S.NO	UNIT	ESSAY QUESTIONS 10 MARKS	SHORT QUESTIONS 5 MARKS	MARKS ALLOTTED
1	UNIT 1	2	2	30
2	UNIT II	2	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	2	30
5	UNIT V	2	1	25

R.R.B. Srisil

N.P.V. L. Davi

A. S. P.

M. S. P.

P. S. P.

P. S. P.

G. S. P.

K.N.B. Kumari

**Semester V (w.e.f. 2020-21) B.Com General**  
**5.6 Rural Farm Credit**

**Learning Out comes:**

**Students gain knowledge in**

- What is Rural credit & Farm Credit
- The opportunity to acquire and develop key terminology.
- Sources of Rural and Farm Credit.
- Different types of Lending Institutions for Rural and Farm Credit.
- Strategies for Growth and analysis of Farm Credit.

**Unit 1: Rural Credit:** Objectives an significance of Rural Credit- Classification of Rural Credit- General Credit Cards (GCC) – Financial Inclusion – Rupay card.

**Unit II: Rural Credit Agencies :** Institutional Non Institutional Agencies for financing Agricultural 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 Cards (KCC) scheme.

**Unit IV: Sources of Farm Credit:** Cooperative credit –PACs - APCOB –NABARD - Lead Bank Scheme - Role of Commercial Regional Rural Banks - Problems of Recovery and Over dues.

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

**Refeences:**

- 1.NABARD Annual Reports.
2. Economic Survey of GOI.
3. Rural Development by Sunderam I.S, Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu , Mittal Publicatios.
5. Farm Credit and Cooperatives in India , Tiruloati V. Naidu, VT Naidu, Vora & Co. Pub. Ltd.

RURAL FARM CREDIT  
EXTERNAL QUESTION PAPER MODEL (75 MARKS)

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4	UNIT IV	2	1	25
5	UNIT V	2	2	30

R.R.B. Sridal

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