

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



DEPARTMENT OF COMMERCE

**I, II & III B.COM (CBCS PATTERN)
(II, IV & VI SEMESTERS)**

**BOARD OF STUDIES
2020-2021**

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
Total					75	60	375	1125

Semester – II (Gen & CA) (w.e.f. 2020-21)

Course 2A: Financial Accounting

Learning Outcomes:

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

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

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:

Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.

T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.

R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.

SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.

S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.

Suggested Co-Curricular Activities:

Quiz Programs

Problem Solving Exercises

Co-operative learning

Seminar

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Group Discussions on problems relating to topics covered by syllabus

Reports on Proforma invoice and account sales

Visit a consignment and joint venture firms (Individual and Group)

Collection of proforma of bills and promissory notes

Examinations (Scheduled and surprise tests)

Any similar activities with imaginative thinking beyond the prescribed syllabus

FINANCIAL 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 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

(w.e.f. 2020-21)

Learning Outcomes:

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

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firm's behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

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.

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.
Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

Assignments
Student Seminars
Quiz , JAM
Study Projects
Group Discussion
Graphs on Demand function and demand curves
Learning about markets
The oral and written examinations (Scheduled and surprise tests),
Market Studies

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Individual and Group project reports,
Annual talk on union and state budget
Any similar activities with imaginative thinking beyond the prescribed syllabus

BUSINESS ECONOMICS

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

Course 2C:Banking Theory and Practice

Learning Outcomes:

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

Syllabus:

Unit-I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - 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- NEFT – Mobile Banking

Unit-III: Types of Banks:

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:

Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.

Banking Theory, Law and Practice : B. Santhanam; Margam Publications.

Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.

Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.

Introduction to Banking :VijayaRaghavan,Excel books.

Indian Financial System :M.Y.Khan, McGraw Hill Education.

Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

Suggested Co-Curricular Activities:

- Debates
- Student Seminars
- Quiz Programmes
- Visit to Bank premises

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Guest Lecture by Banking Official

Prepare a statement on periodical declarations of RBI like SLR, REPO etc

Collection, display and Practicing of filling of different forms used in banks

Survey on customers satisfaction of Banking services

Know about KYC norms

Talk on latest trends in banking industry

Online Banking

Individual and group project reports

Current Affairs of Banking Sector

Examinations (Scheduled and surprise tests)

Any similar activities with imaginative thinking beyond the prescribed syllabus

BANKING THEORY AND 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	2	30
3	UNIT III	2	1	25
4	UNIT IV	2	1	25
5	UNIT V	2	2	30

Foundation Course 9 ENTREPRENEURSHIP Syllabus for all degree programmes
Semester IV

w.e.f. 2015-16 revised in April 2016

Unit 1: Entrepreneurship- characteristics- classification of entrepreneurship- Incorporation of business- Forms of Business Organization- Role of Entrepreneurship in economic development-Start up.

Unit II- Idea generation and opportunities assessment- Ideas in Entrepreneurship- 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 technique – 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 – DIC's- SFC- SSIDC- Other financial assistance.

Unit V – Government policy and taxation benefits ; Government's policy for SSIs- tax incentives and concessions – Non tax concessions – Rehabilitation and investments allowances .

Reference Books –

1. Arya Kumar, Entrepreneurship, Person , Delhi, 2012
2. Poornima M.CH, Entrepreneurship development – Small Business Enterprises , Pearson Delhi 2009

ENTREPRENEURSHIP
EXTERNAL QUESTION PAPER MODEL (50 MARKS)

Question Paper has one part..

It consists 10 essay questions with choice 5 out of 10. Each question carries 10 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

Semester IV (w.e.f. 2018-19) B.COM. (General)
INCOME TAX

Learning Out comes:

Students will be able to learn and understand -

- The basics concepts of income tax and its purpose .
- Computation of Taxable Income from various sources viz., Income from salary, House property, Income and gains from business or profession, capital gains and income from other sources.
- Computation of total taxable income and deductions allowed under various sections of Income Tax Act.
- Preparing business and individual tax returns in accordance with regulations of the appropriate authorities.

SYLLABUS

Unit-I: Introduction to Income Tax Law - Basic concepts: Income, Person, Assesse, 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-III: 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 simple problems). - Profits and Gains from Business or Profession (theory only)

Unit-IV: Income from Capital Gains (including problems on long term capital gains)- Income from other sources - (from Individual point of view) - chargeability - and assessment (including simple problems).

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

Reference Books:

1. Dr. Vinod; K. Singhanian; 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 .
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Additional input : SARAL FORMS

INCOME TAX

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

Semester IV (w.e.f. 2018-19)
BUSINESS LAWS (General & Computer Applications)

Learning Out comes:

To enable the students learn-

- Essential elements of contract including cases .
- Sale of Goods Act 1930 and,
- Cyber laws.

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 and Acceptance

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

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. Jaysahicar, Business Laws, Margham Publication. Chennai-17
2. ND.Kapoor, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.

Additional input : Bare Act of Indian Contract Act 1872

BUSINESS LAWS

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 IV (w.e.f. 2018-19)

ACCOUNTING FOR SERVICE ORGANISATION (GENERAL & VOCATIONAL)

Learning Out comes:

- Students are able to learn, understand -
- The Provisions of Companies Act, 2013 and
- prepare the accounts of -

Electricity supply companies .

- Bank Accounts and Insurance Companies including general Insurance.

SYALLBUS

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 (theory only) – GIC Act, 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. Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd.,New Delhi.
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.

Additional input : Balance sheets of Banking and Insurance Companies

ACCOUNTING FOR SERVICE ORGANIZATIONS
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

BS G 6.1 EVENT MANAGEMENT

Unit I: corporate events and customer needs- Types of events - Corporate Hospitality – Exhibition – Trade Fairs – Conferences – Government and Business Meets – Corporate Event Packages – menu Selection – Customization.

Unit II ; logistics – types of Out Door events – Risk Management – Health and Safety – Marketing and sponsorship – HR Management – Programming and Entertainment.

Unit III: Celebrity Events – Launches – Fashion Shows – National Festivals and High Profile Charity Events- Liaison with agents – Contract Negotiations – Client briefings – Celebrity with lists and expectations – Liaison with Govt. Departments.

Semester VI (w.e.f. 2017-18)
DSC 1 G 6.2 : Marketing (General & Vocational)

Learning Out comes:

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post graduation level also. The student can learn-

- Various concepts of marketing and its environment.
- The buying decision process and various marketing segments.
- About the dealing of new products, product mix and product line decisions.
- The attitude of marketing personnel in pricing decisions.
- Promotional and distribution activities of marketing department of a concern.
- It helps the student to enter into any marketing profession.

SYLLABUS

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 Behavior: Buying Decision Process – Stages – Buying Behavior – 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

ASD GOVT. DRGREE COLLEGE FOR WOMEN (AUTONOMOUS), KAKINADA
DEPARTMENT OF COMMERCE
B.COM III YEAR (GENERAL & VOCATIONAL) – VI SEMESTER

MARKETING

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. Devi
A. S. D.
G. Ganga
K.N.B. Kumari

Semester VI (w.e.f. 2017-18)
DSC 2G 6.3 Auditing (General & Computer Applications)

Learning Out comes:

The students are able to know and understand -

- The role of auditor in checking corporate frauds.
- Different types of audit and planning of audit before commencing audit in any company/ organization .
- Vouching of transactions as a part of investigation.
- Preparation of audit report following relevant provisions of Companies Act, 2013.

SYLLABUS

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:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.

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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. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.

AUDITING

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. George
N.P.V. Devi
K.N.B. Kumari
A. S. S.

Semester VI (w.e.f. 2017-18) (General & Computer Applications)

DSC 3G 6.4 : Management Accounting

Learning Out comes:

This Subject enables the student to learn about various techniques followed by the manufacturer . This subject is also helpful to the student in Post graduation level. From this paper the student can learn-

- Analysis of various financial statements.
- Analysis and interpretation of Accounting Ratios.
- To prepare the funds flow statements and Cash flow statements.
- The application of Marginal costing techniques.

SYALLBUS

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. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.
6. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
7. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

Additional input : Time management

MANAGEMENT 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 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 VI (w.e.f. 2017-18)

Tally with GST (B.Com Vocational)

Learning Out comes:

To enable the students learn -

- About GST introduced recently and its feasibility over VAT .
- Computation GST using Tally and filing of quarterly filling returns .

SYLLABUS

UNIT 1: Introduction to GST, Difference between GST and VAT – Taxes subsumed under GST, Exempt from GST, components of GST Registration, benefits of GST

UNIT 2: GST Transaction, GST Rates, Ledgers, Ledger Creation – Single and multiple ledgers, altering ledgers, configure stock ledger, GST rate allocation to stocks.

UNIT 3: GST Invoices – Creating New Voucher types, customizing the existing voucher types with applicable GST rates, alteration of vouchers, deletion of vouchers, input tax credit on purchase vouchers.

UNIT 4: GST Returns – Regular monthly filing of returns composition, quarterly filling returns, generation for returns Form GSTR-1, Form GSTR-2 and Forjrm GSTR – 3

UNIT 5: Payment of GST taxes online, reverse charge mechanism, records to be maintained.

Additional input: Latest amendments in GST

TALLY WITH GST

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

SBS G 6.1 Tally

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
Fundamentals of Computers, by V. Rajaraman, PHI

R.R.B. Srisil
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K.N.B. Kumari

Semester VI (w.e.f. 2017-18) (General)
DSC H 6.5 : Agricultural and Rural Marketing

Learning Out comes:

Students are able to know and learn-

- Rural markets and agricultural yards.
- Rural vs Urban consumer.
- Problems and challenges in agricultural marketing.
- Agricultural mechanism to support farmers.
- Role of Government and Non government agencies in development of rural markets and agriculture.

SYLLABUS

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II Rural Consumer Behaviour: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: Export potential for Agro-products: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

References:

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, "Rural Marketing: Text and Cases", Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., "Integrated Rural Development", S. Chand Limited, New Delhi.
5. Gopaldaswamy, T.P., "Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.

AGRICULTURAL AND RURAL MARKETING
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. Sridhar
N.P.V. L. Davi
A. S. P.
K.N.B. Kumari
G. Ganga

Semester VI (w.e.f. 2017-18) (only for General)
DSC H 6.5 - Financial Services

Learning Out comes:

Students are able to know and learn-

- Role of Financial Services.
- Need and Importance , Types of Financial services
- Problems and challenges faced by Financial Service Organizations.
- Role of Government and Non government agencies in development of rural markets and agriculture

SYLLABUS

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. SEBI Guidelines, Bharat Publications, New Delhi.
8. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

FINANCIAL SERVICES

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

R.R.D. Sridhar

N.P.V. Devi

A. S. D.

g. g. g.

K.N.B. Kumari

G. G. G.

Semester VI (w.e.f. 2017-18) (General)
DSC H 6.6 - Warehouse Management

Learning Out comes:

The students will be able-

- Understand different warehouse managing systems.
- Prepare and maintain inventories ,
- Understand the risk factors in ware house management and designs his own measures, for safety and security.
- Understand different warehousing practices .
- Solve problems that arise in warehouse management .

SYLLABUS

Unit-I: Concept of Warehouse: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

Unit-III: Warehouse Operations: Structure - Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety - Records Maintenance.

Unit-IV: Health and Safety Perspective: Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

Unit-V: Warehousing Practices: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.

5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New

WAREHOUSE MANAGEMENT

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

R.R.B. Sridhar
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A. S. P.
G. Ganga
K.N.B. Kumari

Semester VI (w.e.f. 2017-18) (General)

DSC H 6.6 - Marketing of Financial Services

Learning Out Comes:

Student able to learn

- Financial services meaning and their Role
- Pricing strategies adopted
- Marketing mix of financial services

SYLLABUS:

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:

- Aradhani “Marketing of Financial Services” Himalaya Publications
Sinha and Saho, Services Marketing, Himalaya Publishing House
Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
Shajahan, Services Marketing, Himalaya Publishing House.
Christopher Lovelock, Services Marketing, Pearson Education Asia.
Helen Woodroffe – Services Marketing, McMillan India Ltd.
S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

MARKETING OF FINANCIAL SERVICES

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

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

R.R.D. Srisil 
N.P.V. Devi  K.N.B. Kumari 
A. S. D. 

G. Ganga

Semester VI (w.e.f. 2017-18)
E Commerce (B.Com Vocational)

Unit-I: e-Commerce: Features of Electronic Commerce - Distinction between e-Commerce and e- Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

Unit-II: e-Business Applications: Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

Unit-III: e-Business on different Fields: e-Tourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

Unit-IV: Concept of Online Education: Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

Unit-V: Mobile Commerce: Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

References:

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

EXTERNAL QUESTION PAPER MODEL (75 MARKS)

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5	UNIT V	2	2	30

G. Gang

R.R.D. Sridhara Murthy

N.P.V. L. Davi

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A. S. P.