

**A.S.D. Government Degree College for Women (Autonomous)
Kakinada**



DEPARTMENT OF COMMERCE
(I, III & V SEMESTERS)

2024-25

Programme: B.Com. General Honours (Major) & B.Com Computer Applications & BIFS

w.e.f. AY 2023-24 COURSE STRUCTURE

Semester		No.	Course Name	No. of Hrs/ Week	No. of Credits
Semester-I		1	Fundamental of Commerce	4	4
		2	Business Organization	4	4
		2	Indian Financial System (BIFS)	4	4
Semester-II		3	Financial Accounting (Comm & CA)	4	4
		3	Fundamentals of Accounting (BIFS)	4	4
		4	Business Management	4	4
		4	Financial Services (BIFS) Major	4	4
		Minor 1	Financial Services CA Minor	4	4
			Principles of Life Insurance (BIFS)	4	4
Semester-III		5	Advanced Accounting	4	4
		6	Income Tax	4	4
		7	Business Laws	4	4
		8	Banking Theory & Practice	4	4
Semester-IV		Minor 1	Money, banking and Financial Services B.Com (CA)	4	4
			9	Corporate Accounting	4
		10	Cost & Management Accounting	4	4
		11	Auditing	4	4
		CA Minor	Portfolio Management	4	4
			Derivatives & Risk Management	4	4
		Sem V	Management Accounting & Practice	4	4
		Sem V	Cost Control Techniques	4	4
		Sem V	General Insurance Procedure & Practice	4	4
		Sem V	Life Insurance with Practice	4	4
		Sem V	Digital Markeing	4	4

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM I YEAR (GENERAL, C. A & BIFS)
SEMESTER-I

COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire

conceptual knowledge of the Commerce,

Economy and Role of Commerce in Economic Development.

To acquire Knowledge on Accounting and Taxation.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Additional Input: GATT, LPG & IPR 1991

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets - Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Introduction to Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Concepts of Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Reference Books:

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

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

Business Economics -S.Sankaran, Margham Publications, Chennai.

Business Economics - Kalyani Publications.

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DEPARTMENT OF COMMERCE
B.COM I YEAR (GENERAL&C. A)
SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession,

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Additional Input: Business Combination-Kinds of Business Combination. Rationalization

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer Concepts of Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Reference Books:

Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).

Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).

Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.

Fundamentals of Computers by V. Raja Raman

Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

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DEPARTMENT OF COMMERCE
B.COM I YEAR (BIFS)
SEMESTER-I

COURSE 1: Indian Financial System

Course objectives:

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

Syllabus:

Unit 1: Functions of Financial System:

An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

Unit 2: Financial Institutions: Indian Banking System:

An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

Unit 3: International Financial Institutions:

Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Unit 4: Capital Market:

Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

Unit 5: Introduction to Insurance:

Insurance, Importance, Types of Insurance - IRDA

Reference Books

- 1.L.M. Bhole – Financial Market and Institutions
 - 2.M.Y. Khan – Indian Financial System
 - 3.Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.
 - 4.M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers.
 - 5.L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press
- Avadhani – Marketing of Financial Services, Himalaya Publishing House

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

SEMESTER- I

Course offered to B.Com General, Computer Applications & BIFS

SKILL COURSE - ENTREPRENEURSHIP DEVELOPMENT

Theory Credits: 2

2 hrs/week

Course Objective: A Generic Course that is intended to inculcate an integrated personal Life Skill to the student.

Syllabus:

Unit-I: Entrepreneurship: Definition and Concept of entrepreneurship - Entrepreneur Characteristics— Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start- ups.

Unit-II: Idea Generation and Project Formulation: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for Generating Ideas – Preparation of Project Report–Contents; Guidelines for Report preparation – Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis.

Unit-III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI, – State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions.

Reference Books:

Arya Kumar, Entrepreneurship, Pearson, Delhi

Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi

Sangeetha Sharma, Entrepreneurship Development, PHI Learning

A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
B. Com General (Hons)., DEGREE EXAMINATIONS,
SEMESTER-I
Single Major SKILL COURSE (w.e.f. AY 2023-24)
LEADERSHIP SKILLS

Theory Credits: 2

2 hrs/week

Learning Outcomes:

By successful completion of the course, students will be able to:

1. Develop comprehensive understanding of assessment of personality and techniques
2. Know how to assess and enhance one's own personality
3. Comprehend leadership qualities and their importance. Understand how to develop leadership qualities

Syllabus:

Unit – I: Meaning of Personality – Explanations of Human Personality – Psychodynamic Explanations – Social Cognitive Explanation – Big Five traits of Personality

Unit – II: Assessment of Personality - Projective & Self Report Techniques - Building Self- Confidence – Enhancing Personality Skills

Unit – III: Leadership Characteristics – Types of Leaders – Importance of Leadership – Leadership Skills – Building and Leading Efficient Teams – Leadership Qualities of Abraham Lincoln, Mahatma Gandhi, Prakash Pantulu, Dr. B. R. Ambedkar & J.R.D. Tata.

Reference Books:

Girish Batra, Experiments in Leadership, Chennai: Notion Press, 2018

Mitesh Khatri, Awaken the Leader in You, Mumbai: Jaico Publishing House, 2013

Carnegie Dale, Become an Effective Leader, New Delhi: Amaryllis, 2012

Hall, C.S., Lindzey. G. & Campbell, J.B Theories of Personality. John Wiley & Sons, 1998

SEMESTER-III
A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA
DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
COURSE 5: ADVANCED ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Unit 1: Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit 2: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (Theory only).

Unit 3: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

Additional Input: Royalty accounts

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm (problems) – Application of Garner v/s Murray Rule in India – Insolvency of Partners (theory only).

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
7. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

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SEMESTER-III
SEMESTER-III COURSE 6: INCOME TAX

Theory Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

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

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

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

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

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

Reference Books:

- 1.Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
- 2.T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
- 3.Premraj and Sreedhar, Income Tax, Hamsrala Publications
- 4.B.B. Lal - Direct Taxes; Konark Publications
- 5.V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
- 6.Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
- 7.Income Tax, Seven Lecture Series, Himalaya Publications

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DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
SEMESTER-III COURSE 7: BUSINESS LAW

Time : 3 Hrs

Marks: 60

Learning Objectives:

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract. To impart awareness on various sales goods Act and consumer protection Act. To know the various cyber laws prevailing.

Unit I: Contract:

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

Unit II: Offer, Acceptance and Consideration:

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

Unit III: Capacity of the Parties and Contingent Contract:

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

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

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

Additional input: Bailment of goods.

Unit V: Cyber Law:

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

Reference Books:

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

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DEPARTMENT OF COMMERCE
B.COM II YEAR (GENERAL & C. A) Hons
SEMESTER-III
COURSE 8: BANKING THEORY AND PRACTICE

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Unit 1: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: 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 3: Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

Unit 4: 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 5: 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.

Additional Input: Banking Reforms

Reference Books:

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Introduction to Banking : Vijaya Raghavan, Excel books.
4. Indian Financial System : M.Y. Khan, McGraw Hill Education.
5. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

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DEPARTMENT OF COMMERCE
B.COM II YEAR (C. A) Hons - Minor
SEMESTER-III
COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS

Theory

Credits: 4

4 hrs/week

UNIT I: MONEY

Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, theories of money supply determination. RBI approach to money supply; High powered money and money multiplier. Monetary standards – Metallic and paper standards, system of note issues in India. RBI approach to money supply; High powered money and money multiplier.

UNIT II: BANKING

Types of Banks. Functions of Commercial banks. Process of credit creation, Purpose and limitations. Liabilities and assets of banks. Commercial banking in India, Nationalization of commercial banks in India. Recent reforms in banking sector in India.

UNIT III: CENTRAL BANKING

Functions of Central Bank. Quantitative and qualitative methods of credit control- Bank rate policy, Open market operations, Cash reserve ratio and selective methods. Role and functions of the Reserve Bank of India.

UNIT IV: FINANCIAL INSTITUTIONS, MARKETS, INSTRUMENTS AND FINANCIAL INNOVATIONS

Role of financial markets and institutions, Structure of money market and capital market — Call money market. Treasury bill market, Commercial bill market including commercial paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Financial sector Reforms in India, Role of Financial Derivatives Financial Institutions: Types; Banking and Non-Banking Financial Institutions.

UNIT V: INTEREST RATES

Interest Rates Determination; sources of interest rate differentials; theories of term structure

Recommended Books:

- 1.F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education
- 2.F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
- 3.Rakesh Mohan, Growth with Financial Stability- Central Banking in an Emerging Market, Oxford University Press, 2011. 32
- 4.L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
- 5.M. Y. Khan, Indian Financial System, Tata McGraw Hill.

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Department of Commerce

MULTIDISCIPLINARY COURSE

w.e.f. AY 2023-24 SEMESTER-III

PRINCIPLES OF MANAGEMENT

Credits: 2 2 hrs/week

Unit – I:

Definition of Management, Functions of Management, Principles of Management, Levels of Management, Business Strategy-SWOT Analysis

Unit – II:

Purpose of Planning, Planning Process, Types of Plans, Objectives, Managing by Objectives (MBO); Organizing; Organization Structure, Formal and Informal Organization, Decision Making Process

Unit – III:

Directing, Motivation, Motivation Theories, Leadership Styles, Leadership Theories, Controlling, Process of Controlling, Types of Control-Budgetary and Non-Budgetary, Control Techniques, Cost Control, Purchase Control, Maintenance Control, Quality Control

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Department of Commerce
SKILL COURSE for B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,
SEMESTER-III BUSINESS FORECASTING

Credits: 2

2 hrs/week

Course Objectives

- 1.To understand need and importance of Business forecasting.
- 2.To Know various types of Business forecasting Techniques.
3. To develop an understanding of application of forecasting tools in Business through applications of technology.

UNIT-1: INTRODUCTION:

Meaning, Significance of Forecasting, History of Forecasting, Types of Forecasting, Forecasting process. Nature of Forecasting, Economic Theory and Forecasting. Business Forecasting, Methods of Forecasting- Choosing a forecasting method- determining the adequacy of forecasting method.

UNIT-2: BUSINESS FORECASTING MODELS

Simple Correlation and Simple Regression - Time Series Analysis: Components of Time Series: Trend, Seasonal, Cycle and Irregular Components Time Series components, Smoothing Techniques , Moving Averages- Exponential Smoothing and Other Advanced Techniques, Qualitative models of forecasting: Delphi method- sales force composite- consumer panel survey.

UNIT-3: COMPUTER APPLICATIONS TO BUSINESS FORECASTING

Introduction, Objectives, The needs and uses of computer forecast packages, Monitoring and Controlling Forecast. Emerging forecasting packages; Sales and Profit Forecasting-. Method

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DEPARTMENT OF COMMERCE
B.COM II YEAR (CA) Hons Minor
SEMESTER-V

Course 18A - Management Accounting and Practice

Syllabus:

UNIT1: Introduction: Nature & Scope of Management Accounting– Management Accounting Principles– Significance of Management Accounting–Difference between management accounting, financial accounting and Cost accounting– Limitations of Management Accounting–Installation of Management Accounting –Tools of Management Accounting.

UNIT2: Ratio Analysis

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

UNIT3: Fund Flow Statement

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

UNIT 4: Cash Flow Analysis as per AS3

Cash Flow Analysis as per AS3 Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement. Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT5: Management Reporting:

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

Additional Input: Accounting Standards

References

- 1.Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
- 2.Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
- 3.Cost and Management Accounting by SP Jain and K L Narang
- 4.IntroductiontoManagementAccounting– Horn green and Sundlem Publisher: PHIL earning

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DEPARTMENT OF COMMERCE
B.COM III YEAR (CA) Hons Minor
SEMESTER-V
Course 19A - Cost Control Techniques

Syllabus:

Unit1: Introduction- Nature and Scope Introduction: Meaning of Cost Control– Cost Control Techniques– Requisites of effective Cost Control System– Cost Reduction –meaning–essentials for an effective cost Reduction Program–Scope of cost Reduction-Difference between Cost Control and Cost Reduction

Unit2: Activity Based Costing: Concept of ABC – Characteristics of ABC– Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Meaning of cost audit – Types of Cost Audit– Auditing techniques.

Unit3: Cost Volume Profit Analysis (CVP Analysis) Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities.

Unit4: Standard Costing and Variance Analysis: Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances- importance of Variance Analysis - computation and application of variances relating to material and labor.

Unit5: Application of Modern Techniques: Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

References:

1. Cost and Management Accounting by SP Jain and KL Narang.
2. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr.M.P.Gupta, S. Chand and Company Private Limited, New Delhi
3. Cost Accounting: Principles & Practice Book by M.N.Arora, Vikas Publishing House Private Limited.
4. Advanced Cost Accounting: JK Mitra, New Age International
5. Advanced Cost Accounting: S N Maheswari, S.Chand and Company Private Limited, New Delhi

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B.COM III YEAR (CA) Hons Minor
SEMESTER-V

Course20 A: Life Insurance with Practice

Syllabus:

Unit-I: Features of Life insurance contract: Life Insurance-Features- Advantages-Group Insurance– Group Gratuity Schemes- Group Superannuation Schemes, Social Security Schemes-Life Insurance companies in India.

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

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

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

Unit-V: Regulatory Frame work and Middlemen: Role of IRDAI & other Agencies-Regulatory Framework-Mediators in Life Insurance–Agency services – Development Officers and other Officials.

References:

- 1.G.S. Pande, Insurance –Principles and Practices of Insurance, Himalaya Publishing.
- 2.C. Gopal krishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.
3. G.R. Desai, Life Insurance in India, MacMillan India.
- 6.Acquire skill of settlement of claims under various circumstances.

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B.COM II YEAR (CA) Hons Minor
SEMESTER-V

Course 21B - General Insurance with Practice

Unit-I: Introduction

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

Unit-II: Motor Insurance

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

Unit-III: Fire & Marine Insurance

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

Unit-IV: Agriculture Insurance

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

Unit-V: Health & Medical Insurance

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

References:

- 1.M.N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
- 2.M.N. Mishra, Modern Concepts of Insurance, S. Chand & Co.
- 3.P.S. Palandi, Insurance in India, Response Books –Sagar Publications.
- 4.C. Gopal Krishna, Insurance –Principles and Practices, Sterling Publishers Private Ltd.
- 5.G.R. Desai, Life Insurance in India, Mac Millan India.

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DEPARTMENT OF COMMERCE
B.COM III YEAR (Gen)
SEMESTER-V
Course 16 C - Digital Marketing

Unit1: Introduction

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing–competitive analysis.

Unit-II: Web site planning and creation

Website: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plug-in.

Unit3: Search Engine Optimization (SEO):

SEO Meaning–History and growth of SEO Importance of Search Engine- On Page Optimization– off page optimization –Role of Search Engine Operation-Google Ad words – Search Engine Marketing: Campaign Creation–Add Creation, Approval and Extensions.

Unit4: Social Media Marketing:

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms -Content Creation-Blogging– Guest Blogging.

Unit5: Email marketing:

Meaning–Evolution of email– importance of email marketing email marketing DevelopmentandAdvancementsinemailmarketing-emailmarketingplatforms–Creating and Tracking mailers –create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

References

- 1.Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
- 2.Utility by Jay Baer, Published by Gilta Media LLC Portfolio201.
- 3.Epic Content Marketing by Joe Plulizzi, McGraw-HillEducation,2013
- 4.New Rules of Marketing and PRbyDavidMeermanScott.Wiley,2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
- 6.Web sources suggested by the concerned teacher and college librarian including reading material

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SEMESTER-V
Course 17 C - Service Marketing

Syllabus

Unit1: Introduction: Nature and Scope of services

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector –Marketing of Education Services.

Unit-2: Consumer Behavior in Services Marketing

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit-3: Customer Relationship marketing and Services Market Segmentation. Customer Relationship marketing: Meaning Importance of customer & customer's role in service delivery-Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

UNIT4: Customer Defined Service Standards.

Customer Defined Service Standards Hard and Soft, Concept of Service Leadership and Service Vision-Meeting Customer Defined Service Standards-Service Flexibility Versus Standards-Strategies to Match Capacity and Demand-managing Demand and Supply of Service– applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

Unit5: Service Development and Quality Improvement.

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

References

1. John E.G. Bateson, K. Douglas Hoffman: Services Marketing ,Cengage Learning,4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press,2014.
4. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
5. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
6. Web sources suggested by the concerned teacher and college librarian in clouding reading material.

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