

ASD GOVT.DEGREE COLLEGE FOR WOMEN(A),KAKINADA  
Department of commerce  
2018-2019



DEPARTMENT OF COMMERCE

I, III & V SEMESTERS

2018-2019

ASD GOVT.DEGREE COLLEGE FOR WOMEN(A),KAKINADA

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Accounting-I

Unit-I – Introduction to Accounting

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

Subsidiary Books:

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

Unit-II: Trail Balance and Rectification of Errors:

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

Unit-III: Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

Unit-IV: Bills of Exchange

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

Unit -V: Final Accounts:

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

Reference Books

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

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DSC 2 A - Business Organization & Management

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

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

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

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

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

Suggested Readings:

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

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DSC 3A - Business Economics-I

Unit-I- Introduction

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

Unit-II- Demand Analysis

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

Unit –III- Elasticity of Demand

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

Unit – IV- Cost and Revenue Analysis

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

Unit-V- Break-Even Analysis

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

Reference Books

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

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Semester III DSC 1 C - Corporate Accounting

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.

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Semester III DSC 2 C BUSINESS STATISTICS

-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-

**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

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Semester III DSC 3C - Banking Theory & Practice(General)

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

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Semester V 5.1 Business Leadership

**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.



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**Semester V 5.2 : COST ACCOUNTING**

Learning Out comes:

This paper enables the students to get knowledge in various cost concepts in Cost Accounting.

**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

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Semester V DSC: 2E:GOODS AND SERVICE TAX FUNDAMENTALS

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**Unit-I** Introduction overview of GST -Concepts -Limitations of VAT-Needs for Tax Reforms -Justification for introduction of GST -Shortcomings and advantages at the central level and state level on introduction of GST -process of introduction of GST -Constitutional Amendments.

**Unit-II** GST -Principles -Comprehensive structure of GST model in India ; Single DualGST-Transaction covered under GST.

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

**Unit-IV** Inter -State Goods and services Tax :Major advantages of IGST Model -Interstate transactions under GST -illustrations.

**Unit -V** Time of Supply of Goods &Services: value of supply -Input Tax credit -Distribution of credit - Matching of Input Tax credit -Availability of credit in special circumstances -Cross utilization of ITC between the Central GST and the state GST.

References :

- 1.Goods and Services Tax in India -Notifications on different dates.
- 2.GST Bill 2012.
- 3.Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agera-282003.
- 4.The Central Goods and services Tax Act ,2017 ,NO 12 OF 2017 Published by Authority ministry of Law and justice ,New Delhi 12<sup>th</sup> April 2017.

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Semester V DSC 3E 5.4 Commercial Geography (GEN&C.A)

**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.

Vinod N. Patel, Commercial Geography, Oxford Book Company

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Semester V DSC F 5.5 Purchase Management (B.Com Gen)

**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

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Semester V DSC F 5.6 Stores Management (B.Com Gen)

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**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