

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



DEPARTMENT OF COMMERCE

I, II & III B.COM (CBCS PATTERN)

(II, IV & VI SEMESTERS)

2020-2021

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

Course 2A: Financial Accounting

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.

I Year B Com (Gen & CA)– Semester – II
Course 2B: Business Economics (w.e.f. 2020-21)

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

Semester II Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

I Year B Com (Gen)– Semester – II

Course 2C:Banking Theory and Practice

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 Varshney, 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.

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

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

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. Singhania; Direct Taxes - Law and Practice, Taxman Publications
2. B.B. Lai; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes - Law and Practice; Sahitya Bhavan Publication .
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Additional input : SARAL FORMS

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

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. Jaysahlcar, 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

Semester IV (w.e.f. 2018-19)
ACCOUNTING FOR SERVICE ORGANISATION (GENERAL & VOCATIONAL)

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

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

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: Celbrity Events – Launches – Fashion Shows – National Festivals anf High Profile Charity Events- Liasion eith agents – Contract Negotiations – Client briefings – Celebrity with lists and expectations – Liasion with Govt. Departments.

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

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

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

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.
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. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.

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

DSC 3G 6.4 : Management Accounting

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

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

Tally with GST (B.Com Vocational)

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 Forjm GSTR – 3

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

Additional input: Latest amendments in GST

BS 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

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

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.

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

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 Forfeiting - 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.

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

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

DSC H 6.6 - Marketing 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.