

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



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

I, III, & V SEMESTERS

2021-2022

Semester – I (w.e.f. 2020-21)

Course1A: Fundamentals of Accounting

Syllabus:

Unit-I – Introduction - Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book-Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

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

References:

S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

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

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

V.K.Goyal, Financial Accounting, Excel Books

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21)

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

SYLLABUS:

Unit–I: Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

Unit – II: Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

Unit–III: Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

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

Suggested Readings:

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

Francis Cherunilam : Business Environment,Himalaya Publishing House

Dr S Sankaran: : Business Environment, MarghamPublications

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

UG- LIFE SKILL COURSE  
ENTREPRENEURSHIP DEVELOPMENT (ED)  
(w.e.f. 2020-2021 A.Y.)

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

KanishkaBedi, Management and Entrepreneurship, Oxford University Press, Delhi

SKILL DEVELOPMENT COURSE

INSURANCE PROMOTION

(w.e.f. 2020-2021 A.Y.)

UNIT I:

Section I: Introduction of Insurance - Types of insurances. Growth of Insurance sector in India  
- Regulatory mechanism (IRDA) - Its functions

UNIT II:

Section II:

Life Insurance plans. Health insurance plans. Products and features. Contents of documents –  
Sales Promotion methods - Finding prospective customers –Counselling – Helping customers  
in filing - Extending post-insurance service to customers.

UNIT III:

Section III: General Insurance - It's products (Motor, Marine, Machinery, Fire, Travel and  
Transportation) and features. Contents of documents. Dealing with customers – Explaining  
Products to Customers - Promoting Customer loyalty. Maintenance of Records.

Reference books:

Principles of Insurance, Himalaya publishing House

Principles and Practice of Insurance, "

Fundamentals of insurance, "

Semester-wise Syllabus under CBCS

III SEMESTER (wef 2017-18)

Advanced Accounting

UNIT I:

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 simple problems).

UNIT II:

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:

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

UNIT IV:

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

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including ).

REFERENCES BOOKS:

1. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
5. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
6. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Semester-wise Syllabus under CBCS

III SEMESTER (wef 2017-18)

Marketing

UNIT I:

Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix

- 4 P's of Marketing – Marketing Environment.

UNIT II:

Consumer Behaviour and Market Segmentation: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

UNIT III:

Product Management: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

UNIT IV:

Pricing Decision: Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

UNIT V:

Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels

- Online Marketing

REFERENCE BOOKS:

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.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

Semester-wise Syllabus under CBCS

III SEMESTER (wef 2017-18)

Business Statistics

UNIT I:

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics - Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) - Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Coefficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems in Karl Pearson's, Bowley's and Kelly's)

UNIT V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

TEXT BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.



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

5.1 Business Leadership(General & Vocational)

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.

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

5.2 : COST ACCOUNTING (General & Vocational)

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

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

DSC: 2E: GOODS AND SERVICE TAX FUNDAMENTALS (General)

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Unit-I Introduction: Overview of GST - Concepts - Limitations of VAT - Need 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-

Transactions 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 products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - 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, Agra – 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

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

DSC 2E 5.3 Taxation

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

Unit ii: Goods and Service Tax and fundamentals

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

Unit IV : Taxation system in India : Objectives, tax holiday , modes of Tax Recovery ( section 190 and 202), payments and refunds, Filing of Returns.

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

References:

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

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

DSC 3E 5.4 Commercial Geography (GENERAL & VOCATIONAL)

Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District- wise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

Semester V (w.e.f. 2017-18) B.Com General

DSC F 5.5 Purchase Management

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

Semester V (w.e.f. 2020-21)B.Com General

DSC F 5.6 Stores Management

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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