

ASD GOVT.DEGREE COLLEGE FOR WOMEN(A),KAKINADA  
Department of commerce  
2023-24

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



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

**II, IV & VI SEMESTERS**

**2023-2024**

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

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SEMESTER-II

FINANCIAL ACCOUNTING

Unit-I: Introduction: - Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (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:

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

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

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

Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.

Tulsan, Accountancy-I - Tata McGraw Hill Co

SEMESTER-II

**BUSINESS MANAGEMENT**

**Unit 1: Management:** Definition & Meaning of Management - Henry Fayol Principals of Management and F.W. Taylor's Scientific Management - Functions of Management - Levels of Management...

**Unit 2: Planning:** Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

**Unit 3: Organizing:** Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

**Unit 4: Directing:** Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

**Unit 5: Controlling;** Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

## Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B. Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

**SEMESTER-II**

**MARKETING**

**Unit I:** Introduction to Marketing: Core Marketing Concepts – Company Orientation towards the Marketplace – The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information; Market Segmentation, Targeting and Positioning Strategies - Determinants of Consumer Behaviour;

**Unit II:** Marketing Mix: Elements of Marketing Mix - Product, Price, Promotion and Place, 7P's of Service Marketing Mix; Product: Classification of Products - Product Life Cycle - New Product Development – Branding Decisions; Price: Pricing Strategies: Understanding Pricing – Steps in setting the Price - Price Adapting Policies, and Initiating and Responding to Price Changes: Promotion: Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing; Place: Marketing Channels: Channel Functions and Flows, Channel Management Decision

**Unit III:** Nature and Role of Selling: Importance of Selling, Nature and Role of Selling: Importance of Selling – Role in the Context of Organization; Attributes of a Good Salesperson: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self-Worth, Knowledge-product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification–the Presentation and Demonstration – Dealing with Objections – Negotiations – Closing the Sale -follow up

**References**

Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha, Marketing Management -A South Asian Perspective, Pearson Education.

Agarwal, P.K., Marketing Management – An Indian perspective, PragatiPrakasham Kazmi SHH, Marketing Management Text and Cases, Excel

Philip Kotler and Armstrong.G., MARKETING, Prentice Hall of India, 12th Edition.

**SEMESTER-II**

**STOCK MARKET OPERATIONS**

**UNIT - I**

Markets – Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO’s –Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and Regulatory framework– SEBI– Listing conditions–Secondary Market Intermediaries.

**UNIT - II**

Stock Exchanges BSE, NSE & MCX –Different Trading Systems – DEMAT- Different types of Settlements – De-mat Settlement –Physical settlement - Pay-in and Pay-out –Bad Delivery–Short delivery –Auction – Market types, Order types and Books.

**UNIT – III**

Stock Market Indices: Meaning, Purpose, and Construction in developing Index – Methods– Stock Market Indices in India – Scrip selection criteria for BSE Sensex and NSE S&P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

**References:**

Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 3rd Edn., 2008.

2.3.V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.

Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.

Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

**SEMESTER-II**

**FINANCIAL SERVICES**

**Unit 1: Financial Services:**

Role of Financial Services - Banking and Non-Banking Companies – Activities of Non-Banking Finance Companies- Fund Based Activities - Fee Based Activities.

**Unit 2: Merchant Banking Services:**

Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

**Unit 3: Leasing and Hire-Purchase:**

Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit4: Credit Rating:**

Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading –Mutual funds.

**Unit5: Other Financial Services:**

Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**Reference Books:**

. 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.

2.V. A. Avdhani, Marketing of Financial Services.

3.Machiraji, “Indian Financial System”, Vikas Publishers.

4.Sandeep Goel, Financial Services, PHI Learning.

5.L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.

6.SEBI Guidelines, Bharat Publications, New Delhi.

7.E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House

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SEMESTER IV

CORPORATE ACCOUNTING

**Unit 1:** Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems). Issue of Bonus Shares - Buyback of Shares (Theory only)

**Unit 2:** Issue and Redemption of Debentures: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - (including problems).

**Unit 3:** Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method

Capitalization Method and Annuity Method (including problems).

**Unit 4:** Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit 5:** Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**Reference Books:**

- 1.Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
- 2.Corporate Accounting: P.C. Tulsian, S.Chand Publishers
- 3.Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
- 4.Advanced Accountancy : Chakraborty, Vikas Publishers
- 5.Corporate Accountings'. Maheswari, S.K. Maheswari, Vikas Publishing House.
- 6.Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
- 7.Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
- 8.Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

## SEMESTER-IV

### COST AND MANAGEMENT ACCOUNTING

**Unit 1:** Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope

–Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit II:** Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods.

**Unit III:** Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 4:** Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5:** Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

#### Reference Books:

1.S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.

2.M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.

3.S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

Nigam & Sharma – Cost Accounting Principles and Applications, S. Chand& Sons.

4.S.N. Maheswari– Principles of Management Accounting, Sultan Chand &

Sons. 5.I.M. Pandey – Management Accounting, Vikas Publishing House Pvt.

Ltd.

6.Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.

7.Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

8.S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

9.Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers



**SEMESTER-IV**

**INCOME TAX**

Unit-I: Introduction: 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 problems). -

Profits and Gains from Business or Profession

Unit-IV: Income from Capital Gains - Income from other sources - (from Individual point of view) - chargeability - and assessment (including problems).

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

Reference Books:

1. Dr. Vinod: K. Singhania; Direct Taxes - Law and Practice, Taxman Publications

2 B.B. Lai: Direct Taxes: Konark Publications

**SEMESTER-IV**  
**BUSINESS LAWS**

Unit-I: Contract Meaning and Definition of Contract-Essential elements of valid Contract-Valid, Void a Indian Contract Act, 1872.

Unit-II: Offer and Acceptance Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Consideration.

Unit-III: Capacity of the Parties and Contingent Contract Rules regarding to Minors contracts Rules relating to contingent contracts. Different 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

Unit-V: Cyber Law and Contract Procedures Digital Signature Safety Mechanism

Reference

1. J. Jay sahicar, Business Laws, Margsham Publication. Chennai-17
2. Ktfpoor ND, Mercentile Law, Sultan Chand
3. Balachandram V. Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law, S.Chand.

**Semester IV**

**GOODS AND SERVICE TAX**

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 Dual GST-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.