

SRI VENKATESWARA UNIVERSITY

Revised Common Framework of CBCS for B.Com (w.e.f.2016-17)

B.Com - SEMESTER –I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	6	4
6.	DSC 2 A	Business Organization	100	25	75	6	4
7.	DSC 3 A	Business Economics-I	100	25	75	6	4
Total			600	125	475	30	22

#The marks split between formal test and co-curricular activities may be decided by the University concerned @ Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

SRI VENKATESWARA UNIVERSITY; TIRUPATI

B.Com. Detailed Syllabi w.e.f. 2016-17

SEMESTER - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Accounting equation - Classification of Accounts and its rules - Double entry book keeping – Journalizing – Posting to ledgers, Balancing of ledger accounts- problems.

Unit –II – Subsidiary Books

Types of Subsidiary Books – Journal proper - Cash Book, Three column Cash Book- Petty cash Book -Problems.

Unit - III -Trial Balance& Rectification of Errors

Preparation of Trial Balance – Types of Errors – Rectification of Errors- Suspense Account.

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 favorable and unfavorable balances.

Unit-V-Final Accounts

Meaning – Features – Manufacturing Account – Preparation of Trading Account, Profit & Loss Account and Balance Sheet with Adjustments.(Problems)

Reference Books

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

DSC 2 A - Business Organization

Unit-I – Introduction

Concepts of business, Trade , Industry and Commerce –Business- Features of Business -Trade - Classification- aids to Trade – Industry – Classification – Relationship of Trade , industry and Commerce.

Unit II- Business Functions & Entrepreneurship

Functions of Business- Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

Unit –III – Forms of Organization

Sole Proprietorship – meaning – Characteristics – Advantages and Disadvantages – Partnership- Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu undivided family .

Unit-IV- Company

Company – Meaning – Characteristics –Advantages – kinds of companies - Government Company - Differences between Private Ltd and Public Ltd Companies

Unit-V- 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. Contents of Prospectus

Reference Books

1. Dr.C.D.Balaji and G.Prasad, Business Organization - Margham Publications, Chennai-17.
2. R.K.Sharma and Shashi K Gupata Business Organization - Kalayani Publications.
3. C.B.Guptha Industrial Organization and Management, Sulthan Chand.
4. Y.K.Bushan Business organization and Management, Sulthan Chand.
5. Sherlekar Business Organization and Management , Himalaya Publications.

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 Cost – Cost function –Cost Output relations in Long-run and 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. Aryasri and Murthy Business Economics , McGraw Hill
2. S.Sankaran, Business Economics, Margham Publications, Chennai.
3. Business Economics - Kalyani Publications.
4. Business Economics – Himalaya Publishing House.
5. Business Economics, Maruthi Publications.

SRI VENKATESWARA UNIVERSITY

B.Com - Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	6	4
6.	DSC 2 B	Business Environment	100	25	75	6	4
7.	DSC 3 B	Business Economics-II	100	25	75	6	4
Total			600	125	475	30	22

SRI VENKATESWARA UNIVERSITY; TIRUPATI

I B.Com; SEMESTER - II

DSC 1B – FUNDAMENTALS OF ACCOUNTING-II

Unit-I: DEPRECIATION

Methods of Depreciation - Straight line method - Diminishing balancing method - Annuity method - Depreciation fund method - Problems.

Unit-II: PROVISIONS AND RESERVES

Meaning – Provision Vs Reserve – Preparation of Bad debts A/c – RBDD A/c – Provision for Discount on Debtors A/c – Provision for discount on creditors A/c.

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 (Problems).

Unit-IV: CONSIGNMENT ACCOUNTS

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal loss – Problems.

Unit-V: JOINT VENTURE ACCOUNTS

Joint venture - Features - Difference between joint venture and consignment – Accounting procedure - methods of keeping records - Problems.

Reference Books:

1. Tulsan, Accountancy-I, McGraw Hill Co.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

I B.Com; II Semester
DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

I B.Com; II Semester
DSC 3 B - Business Economics-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies of Scale – Internal and External Economies - Costs of Production – Production Function – Law of variable proportions.

Unit – II- Market structure I

Meaning and definition of Market – Market structure - Perfect competition Characteristics - Price determination - Monopoly – Characteristics - Price determination - Distinguish between perfect competition and Monopoly.

Unit-III-Market structure II

Monopolistic Competition – Characteristics – Product differentiation - Price determination in short and long run – Distribution – Concepts only.

Unit-IV-National Income:

National Income – Definition – concepts GDP-GNP – NNP – National Income at Factor of cost - Per capita Income – Personal and Disposal Income- Methods of measuring National Income.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning – Phases.

Reference Books:

1. Aryasri and Murthy, Business Economics, McGraw Hill
2. S.Sankaran, Business Economics, Margham Publications, Chennai.
3. H.L Ahuja, Business Economics, Sultan Chand & Sons
- 4.KPM Sundaram, Micro Economics
5. Mankiw, Principles of Economics, Cengage Publications
6. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
- 7.DAR Subrahmanyam &V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
- 8.A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

S.V. UNIVERSITY; TIRUPATI**B.COM- SEMESTER – III**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	6	4
6.	DSC 2 C	Business Statistics	100	25	75	6	4
7.	DSC 3 C	Banking Theory & Practice	100	25	75	6	4
Total			600	125	475	30	22

II B.Com/B.Com(CA)/B.A (Accountancy)

DSC 1 C - Corporate Accounting

Unit-I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights – Buy back of shares (preparation of Journal only).

Unit-II:

Issue and Redemption of Debentures – Issue and redemption of debentures – Accounting Treatment for Convertible and Non-Convertible debentures sinking fund method only (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwill: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method, annuity method (including problems).

Unit - IV

Valuation of shares: Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

Unit –V

Provisions of the Companies Act, 2013 : Company final accounts - Preparation of Balance Sheet and Profit and Loss Account – Schedule-III – Adjustments relating to preparation of final Accounts.

Reference Books:

1. Modern Accounting: A. Mukherjee, M. Hanife Volume-II, McGraw Hill
2. Corporate Accounting – RL Gupta & Radha swami
3. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.
4. Corporate Accounting – P.C. Tulsian
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
7. Advanced Accountancy : Chakraborty
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,

DSC 2C - BUSINESS STATISTICS

Unit I:

Introduction to Statistics: Definition, importance and limitations of statistics - Collection of data - Frequency distribution - Diagrammatic and graphic presentation of data. Graphic presentation using Computers (Excel).

Unit II:

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 III:

Measures of dispersion: Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation.

Unit IV:

Measuring 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.

Unit V:

Index Numbers: 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:

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|--|-------------------------------|
| 1. Business Statistics | K.Alagar; McGraw Hill |
| 2. Business Statistics | Reddy, C.R Deep Publications. |
| 3. Statistics-Problems and Solutions | Kapoor V.K. |
| 4. Fundamentals of Statistics | Elhance.D.N |
| 5. Statistical Methods | Gupta S.P |
| 6. Statistics | Gupta B.N. |
| 7. Fundamentals of Statistics | Gupta S.C |
| 8. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 9. Business Statistics | J.K.Sharma |
| 10. Business Statistics | Bharat Jhunhunwala |
| 11. Business Statistics | R.S.Bharadwaj |

DSC 3C - Banking Theory & Practice

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 : Dr. Guruswami; McGraw Hill Company Ltd.
2. 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

S.V. UNIVERSITY; TIRUPATI

B.Com -SEMESTER – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service Organizations	100	25	75	6	4
6.	DSC 2 D	Business Laws	100	25	75	6	4
7.	DSC 3 D	Income Tax	100	25	75	6	4
Total			500	75	425	26	20

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

**II B.Com/B.Com(CA)/B.A (Accountancy) IV Sem
DSC 1D - Accounting for Service Organizations**

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (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, Rebate on bills discounted. (including problems).

Unit-IV: Insurance Companies -I

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:

Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings

1. Modern Accounting: A. Mukherjee, M. Hanife :McGraw Hill Company Ltd., New Delhi.
2. Corporate Accounting: T.S Reddy & A. Murthy; Margam Publications.
3. Corporate Accounting – RL Gupta & M. Radha Swami
4. Corporate Accounting – P.C. Tulsian
5. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
8. Advanced Accountancy : Chakraborty
9. Advanced Accountancy: S.P. Iyengar
10. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

DSC 2D - Business Laws

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.

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: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. Business Law; Tulsian , Mc Graw Hill
2. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
3. Kapoor ND, Mercantile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

DSC 3D - 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).

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 under section - 80 (including problems).

Reference Books:

1. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
2. **Incom Tax; J.S.Johar; Mc Graw Hill**
3. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
4. B.B. Lal; Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

TABLE 5 : B.COM (GEN.)/ B.COM(TAX) – SEMESTER V

Sl. No.	Course	Name of the Subject	Total Marks	Mid. Sem. Exam.	Sem. End Exam	Teaching Hours	Credits
1	DSC 1 E	5.1 Cost Accounting	100	25	75	5	4
2	DSC 2 E	5.2 Goods and Services Tax – Fundamentals	100	25	75	5	4
3	DSC 3 E	5.3 Advanced Corporate Accounting	100	25	75	5	4
5	Elective – DSC 1F/Inter-disp.	1. Retailing	100	25	75	5	4
		5.4. Purchase Management (5 hours)	100	25	75	5	4
		5.5. Stores Management (5 hours)	100	25	75	5	4
	Elective – DSC 2F/Inter-disp.	5.6. Project Management					
6	Elective – DSC 3F/Inter-disp.	2. Corporate Accounting					
		5.4. Accounting & Auditing Standards(5 hours)					
		5.5. Accounting for Govt. Entities (5 hours)					
		5.6. Project Management					
		3. Security Market Operations					
		5.4. Financial Markets (5 hours)					
		5.5. Stock Market Operations (5 hours)					
5.6. Project Management							
4. Banking & Financial Services							
5.4. Central Banking (5 hours)							
5.5. Rural and Farm Credit(5 hours)							
5.6. Project Management							
5. Insurance							
5.4. Life Insurance							
5.5. Non-Life Insurance							
5.6. Project Management							
6. Logistics & Supply Chain Mgt							
5.4. Logistics Management - Surfaces							
5.5. Logistics Management – Air & Sea							
5.6. Project Management							
7. Advertising & Sales Promotion							
5.4. Advertising & Media Planning							
5.5. Brand Management							
5.6. Project Management							
TOTAL			600	150	450	30	24

Note. A candidate has to select **One Stream from Electives.**

DSC - 1E 5.1 COST ACCOUNTING

Unit-I: Introduction: Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

Unit-II: Elements of Cost: Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

Unit-III: Labour Cost : Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

Unit-IV: Contract Costing : Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

Unit V : Costing Techniques – Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)

REFERENCES:

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

DSC: 2E: 5.2: GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

Unit II: GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – BagchiPoddar – Comprehensive structure of GST model in India: Single, Dual GST– 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.

DSC: 3E: 5.3: ADVANCED CORPORATE ACCOUNTING

Unit I : Accounting standards – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

Unit II – Amalgamation : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

Unit III – Internal Reconstruction - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

Unit IV : Liquidation : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator’s statement of account – calculation of liquidator’s remuneration (Simple problems)

Unit V : Holding companies : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

REFERENCES:

1. Advanced accounting – SP Jaian & K.L. Narang
2. Corporate accountancy – S.N. Maheshwari
3. Advanced accounting Vol.1 hanif & mukherjee – MC Grawhill
4. Advanced accounting Vol.2 hanif & mukherjee – MC Grawhill
5. Advanced accounting - T.S.Reddy & A. Murthy – Margam publications Chennai.

DSC F 5.6 - PROJECT MANAGEMENT

Unit I : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

Unit II Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

Unit III : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

Unit IV : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

Unit V : Project Cost estimation and Budget; project evaluation ; Case Studies

REFERENCES:

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

ELECTIVE 4 – BANKING & FINANCIAL SERVICES

DSC F 5.4. CENTRAL BANKING

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in India - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms,

REFERENCES:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

DSC F 5.5. RURAL AND FARM CREDIT

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, [Tiruloati V.](#), [Naidu. V T Naidu](#), Vora & Co. Pub. Ltd.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

Table-6: B.Com (GEN); B.Com (Tax)- Semester – VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.1 Advanced Cost Accounting	100	25	75	6	4
2.	DSC 2 G	6.2 Auditing	100	25	75	6	4
3.	DSC 3 G	6.3 Management Accounting	100	25	75	6	4
4.	Elective-DSC 1 H/Inter- disp./Gen. Elec.	Cluster Electives -1 <i>Banking & Financial Services</i> 6.4 Financial Services	100	25	75	5	4
5.		6.5 Marketing of Financial Services	100	25	75	5	4
6.		6.6 Project Work#: Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100		100	5	4
Total			600			33	28
Grand Total							

NOTE: OPT ONE ELECTIVE FROM THE ABOVE ELECTIVES AND THAT SHOULD BE RELEVANT TO THE ELECTIVE IN THE V SEMESTER I.E. IF TAKEN FIRST ELECTIVE IN V SEMESTER IN VI SEMESTER ALSO SHOULD SELECT FIRST ELECTIVE VISE VERSA

NOTE:# PROJECT WORK EVALUATED BY THE COMMERCE EXTERNAL EXAMINER TALLY PRACTICAL'S SHOULD BE EVALUATED BY THE COMMERCE BACKGROUND EXTERNAL EXAMINER

DSC 1 G 6.1 Advanced Cost Accounting

Unit-I: Preparation of Reconciliation statement : Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

Unit-II: Process Costing : Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss and abnormal gain (including problems)

Unit-III: Operating Costing : meaning and the various types of operating costing businesses i.e. Transport costing Problems with Transport Costing only, relating to – operating Cost per kilo meter and passenger Kilo meter.

Unit-IV: Standard Costing - meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

Unit-V: Budget Costing : Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of fixed budget and flexible budget only.

References:

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.
9. Cost Accounting problems – Khanna Ahuja Pandey

DSC 2G 6.2 AUDITING

Unit-I: Auditing: Meaning – Objectives – Errors and Frauds - 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.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

DSC 3G 6.3 MANAGEMENT ACCOUNTING

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting – Scope and limitations of management accounting - Functions of Management Accounting and its importance (Theory only)

Unit–II: Financial statement analysis - Financial Statement analysis and interpretation Comparative statements – Common size analysis and trend analysis (including problems).

Unit–III: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, turnover or activity and solvency ratios (including problems).

Unit–IV: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–V: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

References:

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai
2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi
3. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
4. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
6. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
9. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

CLUSTER ELECTIVE– BANKING AND FINANCIAL SERVICES

DSC H 6.4 FINANCIAL SERVICES

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 Forfaeiting - 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. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

DSC H 6.5 MARKETING OF FINANCIAL SERVICES

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:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill