

# 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
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>22</b>

#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.

# 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
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>22</b>

**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.

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

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
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
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>30</b>	<b>22</b>

## **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:

- |  |                               |
|--|-------------------------------|
| 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                 |

## 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
<b>Total</b>			<b>500</b>	<b>75</b>	<b>425</b>	<b>26</b>	<b>20</b>

\* 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

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

## B.Com (COMPUTER APPLICATIONS)

### 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
4.	Elective – DSC 1F/Inter-disp.	<b>1. E-Commerce</b> 5.4. e-Commerce	100	25	75	4	4
5.	Elective – DSC 2F/Inter-disp.	5.5. Business Networks	100	25	75	4	4
		Practical (5.4 =50marks)	50	-	50	2	2
		Practical (5.5 =50marks)	50	-	50	2	2
		5.6. Project Management	100	25	75	5	4
<b>2. Computer Applications</b> 5.4. Data Base Management System 5.5 Web Technology Practical (5.4 =50marks) Practical (5.5 =50marks) 5.6. Project Management							
<b>TOTAL</b>			<b>700</b>	<b>150</b>	<b>550</b>	<b>32</b>	<b>28</b>

*Note 1 : Practical Examination in each Paper of Elective 1 and 2 for 50 marks.*

2. A candidate has to select **One Stream of Elective only.**

## **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.

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

**TABLE-6: B.COM (CA)- SEMESTER – VI – W.E.F. 2017-18**

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.	<b>Cluster Electives</b>					
		<b>1. A e-Commerce</b>	100	25	75	5	4
		6.4 e-Payments System Practical's	50		50	2	2
		6.5 Tally Practical's	100	25	75	5	4
		6.6 Project Work: Real time student project may be submitted	50		50	2	2
		6.6 Project Work: Real time student project may be submitted	100		100	5	4
5.	Elective-DSC 2 H/Inter-disp./Gen. Elec.						
6.	Elective-DSC 3 H/Inter-disp./Gen. Elec.	<b>2. Computer Applications</b>					
		6.4 e-Commerce Applications					
		6.5 Tally Practical's (50+50)					
		6.6 Project work : Working on the application of Tally package in organisations/ Internship/ Projects in e-commerce companies on the Design and creation of websites					
<b>Total</b>			700			37	28
<b>Grand Total</b>							

**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 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 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 1 A – E COMMERCE**

### **DSC H 6.5 TALLY**

**Unit-I:** Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

**Unit II:** Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

**Unit-III:** GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

**Unit-IV:** TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

**Unit-V:** Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

**REFERENCE BOOKS:** 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics made simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

## **B.COM. (CA) DEGREE COURSE – III YEAR**

### **SEMESTER – VI – PROJECT WORK**

**Marks: Project work–70+Viva-voce-30 marks**

#### **Objectives**

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

#### **Internship**

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

#### **Project Work Guidelines**

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31<sup>st</sup> March of the year.