

SRI VENKATESWARA UNIVERSITY : TIRUPATI

Three-Year BCom (General)

**Revised Syllabus under CBCS
(with effect from the Academic Year 2020-21)**

Domain Subject: Commerce

Sl. No	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
						Mid Sem	Sem End
1	I	1A	Fundamentals of Accounting (Gen.)	5	4	25	75
2	I	1B	Business Organization and Management (Gen.)	5	4	25	75
3	I	1C	Business Environment (Gen)	5	4	25	75

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR B Com

(General)

Course Code: Domain Subject: Commerce

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

I Year B Com (Gen.)–Semester – I

Course : 1A - FUNDAMENTALS OF ACCOUNTING

Learning Outcomes:

At the end of the course, the student will able to

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

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:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
9. Prof EChandraiah: Financial Accounting Seven Hills International Publishers

Suggested Co-Curricular Activities:

- ◆ Bridge Course for Non-commerce Students
- ◆ Practice of Terminology of Accounting
- ◆ Quiz, Word Scramble
- ◆ Co-operative learning
- ◆ Seminar
- ◆ Co-operative learning
- ◆ Problem Solving Exercises
- ◆ Matching, Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual and Group)
- ◆ Survey on sole proprietorship and prepare final accounts of concern
- ◆ Group Discussions on problems relating to topics covered in syllabus
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR B COM

(General)

Course Code: Domain Subject: Commerce

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

I Year B Com (Gen) – Semester – I

Course 1B: Business Organization and Management

Learning Outcomes:

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus:

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs) Differences between Private Limited Public Limited Company

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

Unit-IV- Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation

SRI VENKATESWARA UNIVERSITY : TIRUPATI

PROGRAMME: THREE-YEAR B COM

(General)

Course Code: Domain Subject: Commerce

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

I Year B Com (Gen) – Semester – I

Course 1C: Business Environment

Learning Outcomes:

At the end of the course, the student will be able to;

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

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

SRI VENKATESWARA UNIVERSITY

B.Com. GENERAL

FIRST YEAR - SECOND SEMESTER

(Under CBCS W.E.F. 2020-21)

Course – 2A: FINANCIAL ACCOUNTING

(Common to B.Com (General/Computer Applications/Taxation))

Learning Outcomes:

At the end of the course the student will able to;

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

SYLLABUS:

Unit-I: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line — Written Down Value — Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves: Meaning — Provision vs. Reserve — Preparation of Bad Debts Account — Provision for Bad and Doubtful Debts — Provision for Discount on Debtors — Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Insurance claims: Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Performa 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 (including Problems).

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL

FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course – 2B: BUSINESS ECONOMICS
(Common to B.Com (General/Computer Applications/Taxation)

Learning Outcomes:

At the end of the course, the student will able to;

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

SYLLABUS

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand — Determinants to Demand — Demand Function -Law of Demand — Demand Curve — Exceptions to Law of Demand - Elasticity of Demand — Measurements of Price Elasticity of Demand

Unit — III: Production, Cost and Revenue Analysis: Concept of Production Function — Law of Variable Proportion -Law of Returns to Scale – Break Even Analysis -Advantages.

Unit-IV: Market Structure: Concept of Market — Classification of Markets -Perfect Competition — Characteristics — Equilibrium Price -Monopoly — Characteristics — Equilibrium Under Monopoly.

Unit-V: National Income: Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

SRI VENKATESWARA UNIVERSITY
B.Com. GENERAL
FIRST YEAR - SECOND SEMESTER
(Under CBCS W.E.F. 2020-21)

Course – 2C: BANKING THEORY AND PRACTICE

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

Syllabus:

Unit-I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems:

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking

Unit-III: Types of Banks:

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

Unit-IV: Banker and Customer:

Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker:

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

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	100	25	75	5	4
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 Banking & Financial Services 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