

22-08-2023

From

To

Dr. S. Vijayulu Reddy
Principal & BOS Chairman Commerce(UG)
Government Degree College
Karvetinagaram

The Registrar
S.V. University
Tirupati


22/8/23

Sub : SVU - Commerce BOS (UG) - Revised I Semester Syllabus and Model papers for B.Com All groups, BBA All groups and BCA All groups (1. Fundamentals of Commerce and 2. Business Organization) and Life skilled courses (1. Entrepreneurship Development 2. Communication Skills 3. Leadership Skills) for all groups and also Multidisciplinary course -(1.Introduction to Social Work) for all the groups for from the Academic Year 2023-24 - submitting - regarding.

Ref : Mail from Dean, CDC, SV University, Tirupati, Dated 17th August, 2023.

With reference to the subject cited, the Revised Syllabus and Revised Model papers of I Semester pertaining to B.Com All groups, BBA All groups and BCA All groups (1. Fundamentals of Commerce and 2. Business Organization). Life skilled courses (1. Entrepreneurship Development 2. Communication Skills 3. Leadership Skills) for all courses and also Multidisciplinary course -(1.Introduction to Social Work) for all the courses from the Academic Year 2023-24. The Last Unit relating to Computer Syllabus in both papers of 1. Fundamentals of Commerce and 2. Business Organization - Commerce faculty only can teach these papers. The model papers are revised with the discussion of the members of BOS confirming the rules and regulations laid down by APSICHE. The revised syllabus and also revised Model papers are to be circulate to all the affiliated colleges.

Thanking You,

Yours faithfully


(S.Vijayulu Reddy)

Chairman BOS - Commerce (UG)

Copy to

The Dean, CDC, S.V. University, Tirupati

CHAIRPERSON
BOS (PASS) IN COMMERCE
S.V. UNIVERSITY
TIRUPATI

SRI VENKATESWARA UNIVERSITY : TIRUPATI

COURSES FOR B.COM HONOURS ALL GROUPS, BCA HONOURS ALL GROUPS & BBA HONOURS ALL GROUPS

I SEMESTER

(With effect from 2023-24)

FUNDAMENTALS OF COMMERCE

Course: 1

Hours per week: 5

Credits: 4

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

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

Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Meaning of Trade – Classification of Trade – Aids to trade – Meaning of commerce - Role of commerce in Economic development.

Unit 2: Economic Theory: Meaning and Definition of Demand – Law of Demand - Determinants to Demand – Exceptions to Demand – Types of Price Elasticity of Demand – Measurements of Price Elasticity of Demand – Measurements of National Income.

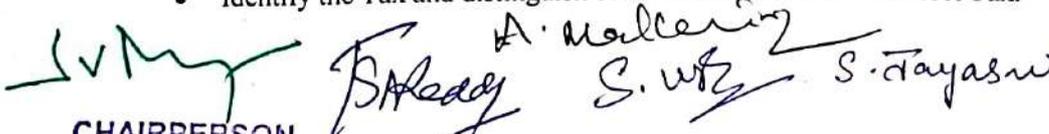
Unit 3: Accounting Principles: Meaning and objectives of Accounting – Accounting cycle – Branches of Accounting – Differences between Financial Accounting, Cost Accounting and Management Accounting – Concepts and conventions of Accounting (GAAP).

Unit 4: Taxation: Meaning of Tax – Differences between Direct Tax and Indirect Tax – Difference between Customs and Excise Duties - Definitions of Person - Assesse – Previous year - Assessment year.

Unit 5: Computer Essentials: Web Design - Digital Marketing - Social Media Marketing, Content Marketing, E-mail Marketing. Data Analytics.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.


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COURSES FOR B.COM HONOURS ALL GROUPS, BCA HONOURS ALL GROUPS & BBA HONOURS ALL GROUPS

I SEMESTER

(With effect from 2023-24)

BUSINESS ORGANIZATION

Course:2

Hours per week: 5

Learning Objectives:

Credits: 4

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Meaning and Definition of Business – Characteristic Features – objectives of Business – Functions of Business – Difference between Industry, Trade, Commerce and Profession.

Unit 2: Promotion of Business: Qualities of a successful Business man – Forms of Business organization – Merits and Demerits of Sole proprietorship – Partnership - Joint Stock Company - Difference between Private Company and Public company – Concept of one Person Company.

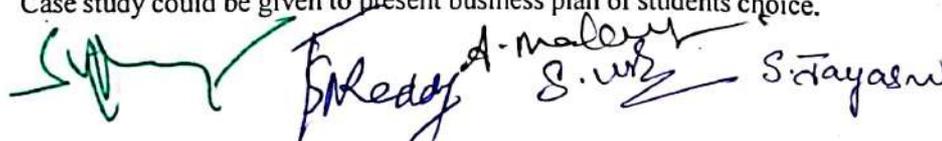
Unit 3: Plant Location and Layout: Meaning of Plant Location – Factors affecting Plant Location – Meaning of Plant Layout – Factors affecting Plant layout – optimum size of Business Unit – Factors determining the optimum size of business unit.

Unit 4: Business Combination: Meaning – Characteristics – Objectives of Business Combination. Meaning, Characteristics, Objectives of Rationalization.

Unit 5: Computer Essentials: Meaning and Definition of Computer - Block diagram of a computer - generations of a computer – Types of Computer – Internet – Types of Networks.

Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.



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SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will be 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. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

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

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

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

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Activities:

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

MINOR

Subject: FINANCIAL MANAGEMENT

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
II	1	Fundamentals of Financial Management	4	4
III	2	Money, Banking and Financial Markets	4	4
IV	3	Derivatives & Risk Management	4	4
IV	4	Portfolio Management	4	4
V	5	Stock Market Operations	4	4
V	6	Project Management	4	4

SEMESTER-II

COURSE 1: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Theory

Credits: 4

4 hrs/week

Course Objectives:

1. To enable the students to understand the various functions of financial management.
2. To acquire knowledge on financing decisions.
3. To gain knowledge on Long term Investment decisions.
4. To impart knowledge on Short term Investment decisions.
5. To acquire knowledge on Dividend decisions.

UNIT – I: FINANCIAL MANAGEMENT

Meaning, Nature, Scope of financial management. Financial management goals: Profit maximization, Wealth maximization. Finance functions- Investment, financing and Dividend Decisions.

UNIT – II : COST OF CAPITAL

Meaning and significance of cost of capital, Calculation of cost of debt, Preference Capital, Equity Capital and retained earnings. Capital structure, Theories of Capital structure: Traditional and MM Hypothesis, Determining capital structure in practice, Capital structure planning, Operating and Financial leverages.

UNIT – III : CAPITAL BUDGETING

Nature of investment decisions; investment evaluation criteria - Accounting Rate of Return, Payback Period, Net Present value, Internal Rate of Return and Profitability Index.

UNIT – IV : WORKING CAPITAL

Meaning, significance and types of working capital; Determinants of Working Capital, Sources of working capital; Management of Inventories, Management of Cash; management of Accounts Receivables.

UNIT – V : DIVIDEND DECISIONS

Types of dividend, Dividend Models, Determinants of dividend policies, Practical aspects of dividend.

SRI VENKATESWARA UNIVERSITY : TIRUPATI

B.COM. (Gen./ TAXATION / CA) SYLLABUS III SEMESTER

(Under CBCS W.E.F. 2021-22)

COURSE 3A: ADVANCED ACCOUNTING

Learning Outcomes:

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

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

SYLLABUS

Unit-I : Self Balancing System: Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (including Problems).

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

Unit-III: Accounting for Non Profit Organisations: Non Profit Entities - Meaning - Features of Non-Profit Entities – Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

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

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

SRI VENKATESWARA UNIVERSITY

B.COM. (Gen./ TAXATION / CA) SYLLABUS

III SEMESTER

(Under CBCS W.E.F.2021-22

Course 3B: Business Statistics

Learning Outcomes:

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

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

Unit 3: Measures of Dispersion and Skewness: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation Karl Pearson's, Bowley's Co-efficient of Skewness. (including problems)

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error - Spearman's Rank-Correlation (including problems)

Unit 5: Index Numbers: Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Paache, Bowley and Fisher's Ideal index- Time reversal and Factor reversals tests- Cost of Living Index (including problems)

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Structure of B.Com (Computer Applications) Programme under Revised CBCS

Sl. No	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.	4A	Corporate Accounting	5	4	25	75
2.	4B	Cost and Management Accounting	5	4	25	75
3.	4C	Income Tax	5	4	25	75
4.	4D	Business Laws	5	4	25	75
5.	4E	Object Oriented Programming with Java	3	4	25	75
6.		Object Oriented Programming with Java Practical	2	1	0	50
7.	4F	Data Base Management System	3	4	25	75
		Data Base Management System Practical	2	1	0	50
Total			30	26	150	550

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4A: Corporate Accounting

Learning Outcomes:

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

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

SYLLABUS:

Unit-I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit-II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit-III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

Unit –IV:

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

UNIT – V:

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

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Suggested Co-Curricular Activities:

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4B: Cost and Management Accounting

Learning Outcomes:

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

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

SYLLABUS:

UNIT-I: Introduction:

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

UNIT-II: Material and Labour Cost:

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

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

UNIT-III: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

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

UNIT-V: Marginal Costing:

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

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- ◆ Debate on methods of payments of wages
- ◆ Seminars
- ◆ Problem Solving Exercises
- ◆ Seminar on need and importance of financial statement analysis
- ◆ Graphs showing the breakeven point analysis
- ◆ Identification of elements of cost in services sector by Visiting any service firm
- ◆ Cost estimation for the making of a proposed product
- ◆ Listing of industries located in your area and methods of costing adopted by them
- ◆ Collection of financial statements of any two organization for two years and prepare a common Size Statements
- ◆ Collection of cost sheet and pro-forma of quotation
- ◆ Examinations (Scheduled and surprise tests)

SRI VENKATESWARA UNIVERSITY

CBCS – UG SYLLABUS

(w.e.f. 2021-22)

B.COM (COMPUTER APPLICATIONS)

IV Semester

Course 4C:Income Tax

Learning Outcomes:

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

Syllabus:

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: **COMMERCE**

III Year – Semester – V

Common to B.Com General, B.Com CA, B.Com Taxation & B.Com
Computer Applications with Business Analytics & B.A Accountancy

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

(Skill Enhancement Course (Elective), Credits: 04) Max Marks: 75 +25 = 100

I. Learning Outcomes

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

II. Syllabus : (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT I: Introduction

Nature & Scope of Management Accounting – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting (**Theory only**)

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio – Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio -Calculation and interpretation.(**problems only**)

UNIT 3: Fund Flow Statement Analysis

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement – Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. (**problems only**)

UNIT 4: Cash Flow Statement Analysis

Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement. (**problems only**)

UNIT 5: Budgeting and Budgetary Control

Meaning of Budget – Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Preparation of fixed budget and flexible budgets. (**problems only**)

B.Com CA, B.Com CA with Business Analytics, B.Com General, B.com Taxation & BA Accountancy

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: COMMERCE

III YEAR- Semester –V

Common to B.Com General, B.Com CA, B.Com Taxation & B.Com
Computer Applications with Business Analytics & B.A Accountancy

Course19 A: COST CONTROL TECHNIQUES

(Skill Enhancement Course (Elective) 4 credits) Max Marks: 75+25 = 100

I. Learning Outcomes

Up on completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
- 3: Evaluate techniques of cost audit and rules for cost record.
- 4: Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

II. Syllabus: (Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit 1: Introduction-Nature and Scope

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program Differences between Cost Profit and Financial Profit – Reconciliation of the cost profit with financial profit vice versa . **(including theory and problems).**

Unit 2: Operating Costing

Meaning- Different types of operating costing businesses - Transport, Hotel & Hospital, Power generating. **(Problems in Transport costing only)**

Unit 3: Cost Volume Profit Analysis (CVP Analysis)

Applications of Marginal Costing – Profit planning – Evaluation of Performance - selection of product mix (Sales Mix) - maintaining a desired level of profit - Make or Buy decisions **(problems only).**

Unit 4: Standard Costing and Variance Analysis

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation of variances relating to material **(Problems only).**

Unit 5: Process Costing

Meaning of process - Manufacturing companies with suitability of process costing -Preparation of process accounts with Normal loss and Abnormal loss or Abnormal gain **(Problems only).**

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course- 20-B. LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 75 + 25 = 100

Course Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance , schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Features of Life insurance contract

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

Unit-II: Plans of Life Insurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back- Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

Unit-III: Principles of Life Insurance

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment of Nomination- Loans – Surrenders – Foreclosure.

Unit-IV: Policy Claims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

Unit-V: Regulatory Framework and Middlemen

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 75 + 25 = 100

I: Course Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Introduction

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions - Role of IRDA- Insurance Advisory Committee.

Unit-II: Motor Insurance

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation onstructure formula basis - Hit and Run Accidents.

Unit-III: Fire & Marine Insurance

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

Unit-IV: Agriculture Insurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

Unit-V: Health & Medical Insurance

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.