Objective: To facilitate the students to learn the concepts of business organization and management.

**MODULE- I: Fundamental Concept:**

Concepts of business, trade, industry and commerce-Business-features of business, Trade-Classification-Aids to Trade - Industry-Classification-Commerce-Relationship between trade, industry and commerce-Business Organization-Concept - Functions of Business.

**MODULE – II: Enterpreneurship:**


Lab Work: The students are expected to go through project reports.

**MODULE- III: Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:**

Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable from of organization.


Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

**MODULE- IV: Joint Stock Company:**


Lab Work: The students are expected to go through a memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus.
Suggested Books:

- Bhatia RC: Business Organization and Management, Ane Books
- Talloo: Business Organization and Management. Tata
- RK Sharma and Shashi K.Gupta: Industrial Organization and Management kalyani
- CB Gupta: Industrial Organization and Management.
- Aryasri and Murthy: Industrial Organization and Management, Tata.
- RK Sharma and Shashi K. Gupta: Industrial Organization and Management, Kalyani
COURSE-II: BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 3(2+1)  
External marks: 75
PPW-5(4+1)  
Internal marks: 25
Max Marks=100

MODULE- I: Management:
Lab Work: The students are expected to prepare a small note of the skills of management required to manage the organization of their choice.

MODULE- II: Planning and Decision Making:

MODULE- III: Organisation:

MODULE- IV: Delegation of Authority:
Centralization – Decentralization – meaning – Differences between delegating and decentralization.
Lab Work: The Students are expected to prepare a small project report on how to start a small industry unit of their choice incorporating various aspects learned in this subject.

Suggested Books:
- Bhatia RC: Business Organization and Management, Ane Books
- Talloo: Business Organization and Management. Tata
- RK Sharma and Shashi K.Gupta: Industrial Organization and Management kalyani
- CB Gupta: Industrial Organization and Management.
- Aryasri and Murthy: Industrial Organization and Management, Tata.
- RK Sharma and Shashi K. Gupta: Industrial Organization and Management, Kalyani
COURSE-I: BUSINESS ECONOMICS

CREDITS: 3
P.P.W: 4

Objective: To facilitate the students to learn the concepts of economics and apply them in real life situations.

MODULE - I:


MODULE - II:

Demand Analysis: Demand-meaning –individual demand-law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand-individual demand and Market Demand-demand function-determinants of demand and market demand—including to demand vs. movement along a demand curve – Elasticity of demand.

MODULE - III:

Price elasticity: Meaning and measurement-price elasticity and total revenue of a firm income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements-supply-law of supply- determinants of supply-market equilibrium-concept of consumer surplus.

MODULE - IV:

Production and Costs: production function-Distinction between short-run and long-run-production with one variable input-relationship between total, marginal and average production functions-law of variable production-with two variable inputs-isoquants – isocosts- techniques of maximization of output, minimization of cost and maximization of profit-scale of production-economies and diseconomies of scale-cost of production-cost function-short-run total and average costs-long-run total and average cost.

Suggested Books:

Aryasri and Murthy: Business Economics, Tata Mcgraw Hill
Deepashree: General Economics, Tata Mcgrawhill
HL Ahuja Business Economics, S.Chand
KPM Sundaram: Micro Economics
Mankiw: Principles of Economics, Cengage
SEMESTER-II

COURSE-II: BUSINESS ECONOMICS

CREDITS: 3
P.P.W: 4
Max. Marks: 100
External Exams: 75
Internal Session: 25

MODULE- I:
Market Structure and Factors of Production:

Market structure –characteristics-perfect competition-characteristics-equilibrium price-profit maximizing output in the short and long-run-Monopoly-characteristics-profit maximizing output in the short and long run-defects of monopoly-monopolistic competition-characteristics –profit maximizing price and output in the short and long-run-Oligopoly-characteristics –price rigidity-the kinked demand curve-Factors of Production.

MODULE- II:
National Income, Trade Cycle:

National Income-definition-measurement-GDP-meaning-fiscal deficit-economic systems-socialism-mixed economy system-free market economies-Concept of Economic Liberalization, Privatization, Globalization.

MODULE- III:
International Trade:


MODULE- IV:
Theories of rent and theories of interest:


Suggested Books:

Aryasri and Murthy: Business Economics, Tata Mcgraw Hill
Deepashree: General Economics, Tata Mcgrawhill
HL Ahuja Business Economics, S.Chand
KPM Sundaram: Micro Economics
Mankiw: Principles of Economics, Cengage
B.Com I YEAR SYLLABUS FOR THE ACADEMIC YEAR 2014-15

SEMESTER-I

COURSE-I: FINANCIAL ACCOUNTING-1

CREDITS: 3
P.P.W: 6

Max. Marks: 100
External Exams: 75
Internal Session: 25

Objectives:

• To make the students acquire the conceptual knowledge of accounting
• To equip the students with the knowledge of accounting process and preparation of final accounts
• To develop the skills of recording financial transactions and preparation of reports using computers.

MODULE- I: INTRODUCTION TO ACCOUNTING:

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting – Books keeping and Accounting – Branches of Accounting – Advantages and limitations – basis terminology used – Accounting concepts and conventions.


MODULE- II: SUBSIDIARY BOOKS AND BILLS OF EXCHANGE


Bills of exchange: Meaning- parties to a bill of exchange-futures-bills receivable and bills payable- Accounting Aspects-honour of bill-dishonour of bill-bill endorsement-discount of bill-bill sent to bank for collection-dishonour of bill and noting charges

MODULE - III: Bank Reconciliation Statement & Trial Balance

MODULE - IV: Final Accounts

Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers.

Suggested Readings:

- Accountancy – I, Tulasian, Tata Mcgraw Hill co.
- Financial Accounting-Dr. V. K. Goyal, Excel Books.
- Introduction to Accountancy-T.S.Grewal, S. Chand and Co.
- Accountancy-I, Haneef and Mukherjee, Tata Mcgraw Hill co.
- Ashok Banarjee- Financial Accounting, Excel.
SEMESTER-II

COURSE-II: FINANCIAL ACCOUNTING-1

CREDITS: 4(3+1) Max. Marks: 100
P.P.W: 6 (4+2) External Exams: 75
Internal Session: 25

UNIT I: Rectification of Errors


MODULE I

Consignment and Joint Ventures:

Consignment – Features, Terms used Proforma invoice – Account sale Delcredere commission – Accounting treatment in the books of the consignor and the consignee – Valuation of consignment stock – Normal and abnormal Loss – Invoice of goods at a price higher than the cost price.

Joint ventures – features – difference between joint venture and consignment, Accounting Procedure – Methods of keeping records for joint venture accounts-method of recording in co ventures books-separate set of books method.

MODULE III:

Depreciation- Provisions and Reserves:


MODULE IV:

Computerized Accounting (Tally 7.2):

Suggested Readings:

- Accountancy – I, Tulasian, Tata Mcgraw Hill co.
- Financial Accounting-Dr. V. K. Goyal, Excel Books.
- Introduction to Accountancy-T.S.Grewal, S. Chand and Co.
- Accountancy-I, Haneef and Mukherjee, Tata Mcgraw Hill co.
- Ashok Banarjee- Financial Accounting, Excel.
B.Com I YEAR SYLLABUS FOR THE ACADEMIC YEAR 2014-15

COURSE-I: FUNDAMENTALS OF INFORMATION TECHNOLOGY

P.P.W.-5 HOURS  Max Marks: 75+25

SEMESTER-I

Objective: To Impact basic Knowledge about computer with application of various packages.

MODULE-I

Introduction to computers: Definition, Characteristics and limitations of computers – Elements of Computers – Hardware – CPU – Primary and Secondary memory – Input and Output devices. IT enabled services – BPO, KPO, Call centers.

MODULE -II

Modern Communications: (Concepts only) – Communications – FAX, Voice mail, and information services – E Mail – Creation of email id – group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Net types LAN, MAN,WAN and their architecture – Dial up access.

MODULE -III


MODULE -IV


Lab Work:

- MS DOS
- MS WINDOWS
- MS WORD
References:

- Information Technology: Dennis P. Curtin, McGraw Hill International
- Fundamentals of Computers: V. Srinivas, Kalyani Publications
- MS Office: Sanjay Saxsena
- MS Office: BPB Publications
- E Commerce: CSV Murthy, Himalaya Publishing House
- Raymond Green law: Fundamentals of the Internet, Tata Mc Graw Hill
- Efraim Turban: Electronic Commerce, Pearson Education
- Fundamentals of Information Technology: Deepak Bharihanke Excel
- Understanding Computers: Morley, Cengage
COURSE-II: FUNDAMENTALS OF INFORMATION TECHNOLOGY

P.P.W. - 5 HOURS

Max Marks: 75+25

SEMESTER-II

MODULE - I

MS EXCEL: Features of MS Excel – Spread sheet /, worksheet workbook, cell, cell pointer, cell address etc., - Parts of MS Excel Window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill Formulas and its advantages – References : Relative, absolute and mixed – Functions ; Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros: Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, consolidation, Grouping, Pivot Table and Pivot Chart Reports.

MODULE - II


MODULE - III


MODULE - IV

Internet & E Commerce

Services available on internet – WWW – ISP.

E commerce : Meaning, advantages and limitations, applications of E commerce – trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising – Online publishing, adverting – Online payment system..(Including practical’s)
Lab Works:

- MS EXCEL
- MS ACCESS
- MS POWERPOINT
- INTERNET AND E-COMMERCE PRACTICALS

References:

- Information Technology : Dennis P. Curtin, McGraw Hill International
- Fundamentals of Computers : V. Srinivas, Kalyani Publications
- MS Office : Sanjay Saxsena
- MS Office : BPB Publications
- E Commerce : CSV Murthy, Himalaya Publishing House
- Raymond Green law : Fundamentals of the Internet, Tata Mc Graw Hill
- Efraim Turban : Electronic Commerce, Pearson Education
- Fundamentals of Information Technology : Deepak Bharihanke Excel
- Understanding Computers : Morley, Cengage
Dr. V.S. Krishna Govt. Degree College, Visakhapatnam
(NAAC Accredited B++ Grade Institution)

B.Com II Year Syllabus

Semester-III
COURSE-III: ADVANCED ACCOUNTING

CREDITS: 3
P.P.W: 6
Max. Marks: 100
External Exams: 75
Internal Session: 25

Objectives:
1. To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of non-trading concerns, partnership, organizations.
3. To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

MODULE – I: Accounts from Incomplete Records

Single Entry: Features – books and accounts maintained- Recording of transactions - Ascertainment of Profit. – Statement of Affairs method only, Conversion Method (Simple Problems only).

MODULE – II: Hire purchase and installment purchase system

Hire Purchase System - Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession - Installment Purchase System - Difference between Hire purchase and Installment purchase systems -Accounting Treatment in the books of Purchaser and Vendor

MODULE – III: Royalties & Branch Accounts & Departmental Accounts (Theory only):


MODULE – IV: Accounting of Non-Profit Organizations:

Suggested Readings:

2. Accountancy – iTulasian TaTa Mcgraw Hill Co
5. Introduction to Accountancy T.S.Grewal S.Chand and CO
6. Accountancy – IHaneef and Mukherjee Tata Mcgraw Hill co
7. Advanced Accountancy - Arulanandam Himalaya publishers
B.Com II YEAR SYLLABUS

SEMESTER-IV
COURSE-IV: ADVANCED ACCOUNTING

CREDITS: 4(3+1)  Max. Marks: 100
P.P.W: 6(5+1) External Exams: 75
Internal Session: 25

MODULE – I: Partnership Accounts-I:
Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals-Preparation of final accounts.- Accounting Treatment of Goodwill and Admission of a partner.
Accounting treatment of Retirement and Death of a Partner. Accounting Treatment.

MODULE – II: Partnership Accounts-II:
Dissolution of Partnership and Firm-Modes of Dissolution-Accounting-Insolvency of partners-
Garner VS Murray Case. (Excluding Sale to Firm, Company and Amalgamation) - Recording of partnership transaction and preparation of final accounts using computers. (24 hours)

MODULE – III: Company Accounts-I:
Issue of Shares at par, Premium and at Discount – Forfeiture and Reissue of Shares - Rights issue (Theory Only) - Recording of transactions relating to issue of shares using computers.

MODULE – IV: Company Accounts-II:
Issue and Redemption of Debentures - Redemption out of profits - sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers. Underwriting of Issue of Shares (Theory only).

Suggested Readings:
2. Accountancy – I. Tulasian TaTa Mcgraw Hill Co
5. Introduction to Accountancy T.S.Grewal S.Chand and CO
6. Accountancy – I Haneef and Mukherjee Tata Mcgraw Hill co
7. Advanced Accountancy - Arulanandam Himalaya publishers
Objective: To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services

MODULE – I: Introduction to Financial Services
- Meaning of Financial Services, Structure of Indian Financial System Importance of Financial system for the economic development. (Financial and Banking system charts)
- Definition of Bank, Functions of Commercial Banks and Reserve Bank of India. (Forms of various accounts and deposits)
- Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India.

MODULE – II: Banking Systems and its Regulation
- Banking Systems – Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking. An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: capital adequacy norms, income recognition norms, classification of assets and NPAs; Innovations in Banking- ATMs, E-Banking, Credit cards, Online & Offshore Banking, etc (working and operations)
- Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC, SIDBI.

MODULE – III: Banker and customer, loans and advances:
- Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, Rights, duties and obligations of the banker. (Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, etc)
MODULE – IV:

Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques, responsibilities and liabilities of collecting banker and statutory protection to the collecting banker.(Promissory notes, B/E, Crossed cheques-various modes)

• Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances- modes of creating charges- lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

Books Recommended:

1. Maheshwari and Paul R.R... Banking theory law and practice
2. Sundaram and Varsheney... Banking theory law and practice
3. Tannans-- Banking law and practice in India
4. Aryasri.. Banking and Financial system
5. M.Y.Khan.. Indian Financial System
6. P.K.Gupta.. Insurance and risk management
7. Vijaya Raghavan Iyengar Introduction to Banking
8. Guruswamy: Banking Theory Law and Practice, Tata
9. Aryasri &Murty: Banking and Financial Systems, Tata
10. Guruswamy: Merchant Banking and Financial Services, Tata
11. Murthy and Venugpoal: Indian Financial System, IK International
12. Paul Suresh: Management of Banking and Financial Services, Pearson
SEMESTER-IV

MODULE – I: Financial Markets & Services:

- Indian Money Market- Characteristics, Structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) problems and reforms in Indian money markets (CDs, CPs, Treasury Bills)
- Indian capital market-composition and growth of primary and secondary markets, differences between primary and secondary markets,

MODULE – II: Capital Markets & Financial Intermediaries

Capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
- Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfaiting, Loan Syndication, Factoring, Custodial Services, Depository Services, and pository Participants. (Documentation)

MODULE – III: Types of Insurance and its regulation

- Life Insurance – Practical aspects of Life Insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals & claim settlement. (Formats of types of Insurance)

MODULE – IV: Non Insurance & IRDA

Books Recommended:

1. Maheshwari and Paul R.R... Banking theory law and practice
2. Sundaram and Varsheney... Banking theory law and practice
3. Tannans-- Banking law and practice in India
4. Aryasri.. Banking and Financial system
5. M.Y.Khan.. Indian Financial System
6. P.K.Gupta.. Insurance and risk management
7. Vijaya Raghavan Iyengar Introduction to Banking
CREDITS: 3
P.P.W: 5

Max. Marks: 100
External Exams: 75
Internal Session: 25

OBJECTIVE:
The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

MODULE– I: Introduction to Statistics:
Meaning, definition, importance and limitations of statistics. Collection of data - Primary and Secondary data – (Sampling - Random-Non Random - Census) - Schedule and questionnaire – Frequency distribution – Tabulation-Diagrammatic and graphic presentation of data by using Computers (Excel)

MODULE– II: Measures of Central Tendency :
Definition Objectives and 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. Calculation of averages by using computers.

MODULE– III: Measures of dispersion :
Meaning, definitions, Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation by using computers.

MODULE-IV: Measures of Skewness:
Meaning, definition of skewness - Methods of skewness-Karl Pearson’s, Bowley’s and Kelly’s Measures of skewness.

Lab: Calculation of skewness by using Computers.

Suggested Readings:
Statistics-Problems and Solutions Kapoor V.K.
Fundamentals of Statistics Elhance.D.N
Statistical Methods Gupta S.P
Statistics Gupta B.N.
Fundamentals of Statistics Gupta S.C
Statistics -Theory, Methods and Applications.Sancheti,D.C. & Kapoor V.K
Practical Business Statistics Croxton & Crowdorv.
B.Com II YEAR SYLLABUS

COURSE-IV: BUSINESS STATISTICS

SEMESTER-IV

CREDITS: 4(3+1)  Max. Marks: 100
P.P.W: 5(4+1)  External Exams: 75

Internal Session: 25

MODULE – I: Correlation:
Meaning, definition and use of correlation – Importance of correlation - Types of correlation - Karlpearson’s correlation coefficient – Spearman’s Rank correlation-probable error - Calculation of Correlation by Using Computers.

MODULE-II: Regression Analysis:
Meaning and utility of Regression analysis comparison between correlation and Regression – Regression Equations – Interpretation of Regression Co-efficient.
Lab: Calculation of correlation and Regression by Using Computers.

MODULE III: Analysis of Time Series:
Lab: Calculation of trend and seasonal variations by using computers.

MODULE IV: Index Numbers:
Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Deflating Index Numbers – Cost of Index Numbers-Limitation of Index Numbers.
Lab: Calculation of index numbers by using computers.

Suggested Readings:

Statistics-Problems and Solutions Kapoor V.K.
Fundamentals of Statistics Elhance.D.N
Statistical Methods Gupta S.P
Statistics Gupta B.N.
Fundamentals of Statistics Gupta S.C
Statistics -Teory, Methods and Applications.Sancheti,D.C. &Kapoor V.K
Practical Business Statistics Croxton&Crowdorv.
Objective: To equip the students with the working knowledge of both direct and indirect taxes.

Acquiring knowledge for tax planning.

MODULE - I: INTRODUCTION

MODULE – II: INCOME TAX

MODULE-III: ASSEMENT AND COMPUTATION OF TAXABLE INCOME OF INDIVIDUALS
Income from salary –Income From House Property-Profits and Gains of Business or Profession- Income from Capital Gains-Income from Other Sources-Aggregate Income and Computation of Total Income (Including problems)

MODULE -IV: WEALTH TAX

References:
- Direct taxes law & practice – Vinod K Singhania, KapilSinghania, Taxmann’s
- Direct taxes law & practice – GirishAhuja, Dr. Ravi Gupta, Bharat’s
- Direct taxes law & practice – BB Lal – Pearson’s
- Indirect taxes law & practice – V.S. Datey, Taxmann’s
MODULE – I: SALES TAX & VAT

MODULE-II: SERVICE TAX


MODULE – IV: & CUSTOMS DUTY

Lab Work: - Filing Returns for Individual Assesses.Format and filling of Form:16
Format and filing & filing of ITR-1 & ITR-2

References:
- Direct taxes law & practice – Vinod K Singhania, Kapil Singhania, Taxmann’s
- Direct taxes law & practice – Girish Ahuja, Dr. Ravi Gupta, Bharat’s
- Direct taxes law & practice – BB Lal – Pearson’s
- Indirect taxes law & practice – V.S. Datey, Taxmann’s
- Indirect taxes – V. Nagaragan, Asia Law house
- Andhra Pradesh VAT Act & Rules – N K Acharya, Asia Law house
Dr. V.S. Krishna Govt. Degree College, Visakhapatnam
(NAAC Accredited B++ Grade Institution)

B.Com III Year Syllabus

Course: AUDITING

Credits: 2
P.P.W: 5

Max. Marks: 100
External Exams: 75
Internal Session: 25

SEMESTER-V

Objectives: i) To impart knowledge pertaining to basic concepts of auditing.
ii) To acquaint oneself with auditing procedure and report Writing.

MODULE – I: Introduction to Auditing
Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

MODULE – II: Planning of Audit and Control
Lab Work: Preparation of Audit programme for an organization.

MODULE – III: Vouching and Audit of Financial Statements
Vouching: Meaning- Vouching of cash and trading transactions – Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation.

MODULE – IV: Vouching and Audit of Financial Statements & Capital Reserves
Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.
Reference Books:

- Contemporary Auditing: Kamal Gupta
- Practical auditing: Spicer & Pegler
- Princeples and practices of Auditing: Jagdish Prakash
- Principles of Auditing: Ghatalia
- Business correspondence and Report Writing: Tata M.Graw Hill
- Business communications and Report writing: Kalyani Publications
- Auditing: N.D.Kapoor
- Practical Auditing: T.N.Tandon
- Auditing: Dinkar Pagare
- Auditing: R.G.Saxena (Himalaya Publications)

12. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques: Basu SK
14. Auditing Principles & Practice: Kumar Sharma, PHI
MODUAL – I: AUDIT OF INSTITUTIONS
Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

MODULE – II: REPORT WRITING
Business Correspondence and Report writing: Basic principles – Business letters.
Business reports: Structure – Preparation of Routine reports and special reports.
Lab Work: Drafting of model business letters and Preparation of business reports.

MODULE – III: INTERNAL CHECK - INTERNAL CONTROL
Audit work book - Audit contents - Audit markings - Internal check- Internal control – (Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll)

MODULE – IV: Accounting controls
Accounting controls and Sampling in audit.

Reference Books :
- Contemporary Auditing: Kamal Gupta
- Practical auditing: Spicer & Pegler
- Princeple s and practices of Auditing: Jagdish Prakash
- Principles of Auditing: Ghatalia
- Business correspondence and Report Writing : Tata M.Graw Hill
- Business communications and Report writing : Kalyani Publications
- Auditing: N.D.Kapoor
Dr. V.S. Krishna Govt. Degree College, Visakhapatnam  
(NAAC Accredited B++ Grade Institution)

B.Com III YEAR SYLLABUS

**SEMESTER-V**  
**COURSE-V: BUSINESS LAW**

**CREDITS:** 3  
**Max. Marks:** 100  
**P.P.W:** 5  
**External Exams:** 75  
**1 Internal Session:** 25

**Objective:** To make the students learn the basics of business laws and apply them in real life situations.

**MODULE – I: CONTRACT ACT:**
- **Agreement and Contract:** Definition and meaning - Essentials of a valid contract – types of contracts.  
- **Offer and Acceptance:** Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance.

**MODULE – II: CONSIDERATION AND CONSENT:**
- **Consent:** Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake.

**MODULE – III: DISCHARGE OF A CONTRACT:**
- **Legality of object and consideration:**– illegal and immoral agreements – agreements opposed to public policy.  
- **Agreements expressly declared to be void:** wagering agreements and contingent contracts.  
- **Discharge of a contract:** various modes of discharge of a contract – performance of contracts.  
- **Breach of a contract:** types – remedies for breach of a contract

**MODULE – IV: SALE OF GOODS ACT:**
- **Contract of sale:** Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell.  
- **Rights of an unpaid seller.**  
- **Conditions and warranties:** meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale.
Suggested Books:

Kapoor ND:  
- Mercantile Law, Sultan Chand

Kapoor ND:  
- Company Law, Sultan Chand

Balachandran V:  
- Business Law, Tata

Tulsian:  
- Mercantile Law, Tata

Tulsian:  
- Business Law, Tata

Gogna:  
- A Text books of Business and Industrial Law, S.Chand

Pillai Bhagavathi:  
- Business Law, S.Chand

Gogna:  
- A Text Book of Mercantile Law, S. Chand

Gogna:  
- A Text Book of Company Law, S. Chand
MODULE – I: CONSUMER PROTECTION ACT:
Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties for violation.

MODULE – II: INTELLECTUAL PROPERTY RIGHTS:

MODULE – III: COMPANY LAW:

MODULE – II: WINDING UP OF COMPANIES:
Definition- Winding up of companies - various modes – compulsory winding up- powers and duties of official liquidator – members and creditors voluntary winding up – winding up subject to the supervision of the court –dissolution.

Suggested Books:
Kapoor ND: Mercentile Law, Sultan Chand
Kapoor ND: Company Law, Sultan Chand
Balachandran V: Business Law, Tata
Tulsian: Mercantile Law, Tata
Dr. V. S. Krishna Govt. Degree College, Visakhapatnam  
(NAAC Accredited B++ Grade Institution)

B.Com III Year Syllabus  
Cost and Management Accounting

Credits: 3  
P.P.W: 5  
Max. Marks: 100  
External Exams: 75  
Internal Session: 25

Semester-V

Objectives:
1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing
3. To equip basic skills of analysis of financial information to be useful to the management

Module – I: Introduction
Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations.
Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting.
Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments.

Module – II: Elements of Costs
Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production-pricing methods-FIFO, LIFO with base stock, average methods: Labor cost: direct and indirect labor cost- methods of payment of wages including incentive plans–Halsey and Rowan plans, Tailors Piece Rate method.

Module - III

Module - IV: Methods of Costing
Single or Output Costing, job and contract costing: Features, costing process- computation of cost
### Suggested Readings:

1. **Cost and Management Accounting**  
   Jain and Narang  
   Kalyani Publishers

2. **Cost and Management Accounting**  
   M.N Arora  
   Himalaya Publishing House

3. **Cost accounting**  
   Dutt  
   Pearson Education

4. **Management accounting**  
   Sarma and Gupta  
   Kalyani Publishers

5. **Management accounting**  
   S.P.Guptha  
   S.Chnad Co

6. **Management accounting**  
   S.N.maheswari  
   Sultan Chand and Sons

7. **Cost Accounting**  
   Jawaharlal  
   Tata Mcgraw Hill

8. **Cost Accounting Theory and Practice**  
   Banerjee  
   PHI

9. **Management and Cost Accounting**  
   Drury  
   Cengage
Dr. V.S. Krishna Govt. Degree College, Visakhapatnam
(NAAC Accredited B++ Grade Institution)

B.Com III Year Syllabus

Cost and Management Accounting

Credits: 3+1 (Lab)  
P.P.W: 5  
Max. Marks: 100  
External Exams: 75  
Internal Session: 25

Semester-VI

Module – I: Costing Techniques for Decision Making
Budgetary Control - Fixed, Flexible Budget
Marginal Costing - Break Even Analysis

Module – II: Financial Statement Analysis
Standard Costing - Material and labour Variances

Module - III:
Financial statements features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)
Fundsflow Analysis and Cashflow Analysis (as per AS-3)

Module - IV:
Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios

Suggested Readings:
1. Cost and Management Accounting Jain and Narang Kalyani Publishers
2. Cost and Management Accounting M.N Arora Himalaya Publishing House
3. Cost accounting Dutt pearson Education
4. Management accounting Sarma and Gupta kalyani publishers
5. Management accounting S.P.Gupta s.Chnad co
6. Management accounting S.N.maheswari Sultan chand and sons
7. Cost Accounting Jawaharlal Tata Mcgraw Hill
8. Cost Accounting Theory and Practice Banerjee PHI
COURSE-V: CORPORATE ACCOUNTING

CREDITS: 3  
P.P.W: 5

Max. Marks: 100
External Exams: 75
Internal Session: 25

OBJECTIVES:
1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to company final accounts using computers
3. To enable the students to prepare financial statements of Bank Companies.

MODULE – I: Accounting Standards- Valuation of Goodwill:
Accounting Standards - Need and importance - An overview of Indian Accounting Standards. 

MODULE – II: Profits Prior to Incorporation:
Definition-Meaning-Importance-Ratios-Acquisition of business and profits prior to incorporation-Accounting Treatment.

MODULE – III: Bank Accounts
Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –Non performing assets - Legal provisions relating to Preparation of final accounts – Preparation of bank final Accounts using computers

MODULE – IV: Amalgamation and internal Reconstruction
Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers using computers. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction.. Recording of transactions relating to Internal Reconstruction using computers
Suggested Readings:

2. Accountancy – III Tulasian Tata Mcgraw Hill Co
4. Financial Accounting Dr.V.K.Goyal Excel Books
5. Introduction to Accountancy T.S.Grewal S.Chand and CO
6. Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
7. Advanced Accountancy Arulanandam Himalaya publishers
10. Corporate Accounting Goyal VK Excel
11. Corporate Accounting Verma KK Excel
12. International Accounting Saudagaran Cengage
MODULE -I: Valuation of Shares:

MODULE -II: Issue of Bonus Shares:
Definition-Meaning-Importance-Issue of bonus shares provisions of companies Act and SEBI guidelines-Accounting Treatment.

MODULE -III: COMPANY FINAL ACCOUNTS:
Preparation of Final Accounts – Provisions relating to preparation of final accounts– Profit and loss account and balance sheet – Preparation of final accounts using computers

MODULE - IV: Accounts of Insurance Companies
Life Insurance Companies –Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet.
General insurance Preparation of final accounts-with special reference to fire & marine insurance only.

Suggested Readings:
2. Accountancy – III Tulasian Tata Mcgraw Hill Co
4. Financial Accounting Dr.V.K.Goyal Excel Books
5. Introduction to Accountancy T.S.Grewal S.Chand and CO
6. Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
7. Advanced Accountancy Arulanandam Himalaya publishers