**Dr.V.S.KRISHNA GOVT.DEGREE COLLEGE (A), VISAKHAPATNAM (NAAC Re-Accredited A Grade Institution)**

**B.Com II YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – III**

# PROGRAMME: THREE-YEAR B Com

**(General and Computer Applications&A&T**)

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

# Internal Session: 25

**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:** 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. (including problems)

**Unit 4: Skewness and Kurtosis:** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson’s, Bowley’s and Kelly’s - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

**Unit 5: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation (including problems)

# Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

# Suggested Co-Curricular Activities

* + Student Seminars,Quiz
  + Problem Solving Exercises
  + Observe Live Population Clocks – India and world
  + Collection of statistical data of village/town, District, State, Nation
  + Participate in Crop Cutting Experiments at villages
  + Percentiles in CET exams

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**SEMESTER – III**

# PROGRAMME: THREE-YEAR B Com

**(General and Computer Applications&A&T**)

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

# Internal Session: 25

**Course 3A:Advanced Accounting**

# Learning Outcomes:

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

* Understand theconcept 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

# Syllabus

**Unit-I**:**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-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:Hire Purchase System:**Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (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 – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

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**Course 3C: Programming with C & C++**

**II Year B.Com Computer Applications**

**SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – III**

Credit: 04 Max Marks: 100

P.P.W: 06h External Marks: 75

Internal Marks: 25

**SYLLABUS**

**Unit-I**

**Introduction and Control Structures**:

History of ‘C’ - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements.

**Unit-II**

**Loops And Arrays:**

Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays

**Unit-III**

**Strings and Functions:**

Declaration and Initialization of String Variables - String Handling Functions -Defining Functions - Function Call - Call By Value, Call By Reference – Recursion

**Unit-IV**

**Classes and Objects**

Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions-Constructor – Types of constructors – Destructors.

**Unit-V**

**Inheritance:**

Inheritance - Types of Inheritance -Types of derivation- Public – Private - Protected Hierarchical Inheritance - Multilevel Inheritance – Multiple Inheritance - Hybrid Inheritance

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – III ,BCOM A&T**

**MANAGEMENT ACCOUNTING**

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 6 External Exams: 75**

**Internal Session: 25**

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting **-** Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

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

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

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

**Unit–V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

**References:**

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

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**B.Com II YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2021-22**

**SEMESTER – III**

# PROGRAMME: THREE-YEAR B Com

**(General**)

**CREDITS: 4 Max. Marks: 100**

**P.P.W: 05 External Exams: 75**

# Internal Session: 25

**Course 3C:Marketing**

# Learning Outcomes:

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

* Develop an idea about marketing and marketing environment.
* Understand the consumer behaviourand market segmentation process.
* Comprehendthe product life cycle and product line decisions.
* Know the process of packaging and labeling to attract the customers.
* Formulate new marketing strategies for a specific new product.

# Syllabus:

**Unit-I**: **Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

**Unit-II**: **Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**Unit-III: Product Management**: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels

* Online Marketing

# References:

* 1. Philip Kotler, Marketing Management, Prentice Hall of India.
  2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
  3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
  4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
  5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.

# Suggested Co-Curricular Activities:

* Quiz programs
* Seminars
* Practice of Terminology of Marketing
* Guest lectures on various topics by marketing agents,
* Observing consumer behaviour on field trips to local markets
* Visit a manufacturing industry/firm for product manufacturing process
* Showing Graphs on Pricing decisions