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

**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – V**

**COST ACCOUNTING**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**Unit-I:Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process costs - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

**Unit -V: Costing Techniques:** Marginal Costing – Standard costing – Variance Analysis (including problems).

**References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – 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.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – V**

**GOODS $ SERVICE TAX FUNDAMENTALS**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**Unit –I: Introduction:** Overview of GST- Concepts – Limitations of VAT – Need for Tax Reforms –Justification for introduction of GST-Shortcoming and advantages at the Central level and State Level on introduction of GST-Process of Introduction of GST-Constitutional Amendments.

**Unit-II :GST:** Principles- Models of GST: Australian, 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 in 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 -282003.
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.

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – V**

**COMMERCIAL GEOGRAPHY**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers **-** Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management,

APH Publishing Corporation.

1. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
2. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
3. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
4. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

## [Vinod N. Patel](http://www.abebooks.co.uk/servlet/SearchResults?an=Vinod+N.+Patel&cm_sp=det-_-bdp-_-author), Commercial Geography, Oxford Book Company

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – V**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**Banking and Financial Services**

**Central Banking**

**Unit-I:** **Introduction**: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

**Unit-II: Central banking in India**: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

**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 BRI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

**Unit-V**: **Supervision and Regulation**: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

**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.

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**BLUE PRINT FOR QUESTION PAPER SETTER FOR ALL**

**COMMERCE CORE PAPERS**

**Model Question Paper for Semester Exam (For all Subjects)**

**Internal Marks for 25**

Consisting of 2 unit tests carrying 20 marks each and 2 Assignments carrying 5 marks each or as per the instructions to be given by the CCE, AP in this regard.

**Semester 75 marks**

Semester end Exam for 75 marks consisting of 2 sections namely A, B.

**Section- A (5 X 5 = 25 Marks)**

Consisting of any 5 questions out of 8, with 5 marks each totaling to 25 marks

**Section- B (5 X 10 = 50Marks)**

5 Essay type questions (of either or choice) with 10 marks each totaling to 50 marks

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**III BCOM, SEMESTER –V**

**GOODS AND SERVICES TAX -V**

**BLUE PRINT FOR PAPER SETTER**

**Time: 3 Hrs Max. Marks: 60**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No. of Units** | **Long Questions ( 8M )** | **Short Questions ( 4M )** | **Total No. Questions** |
| **Unit-I** | **2** | **2** | **4** |
| **Unit -II** | **2** | **2** | **4** |
| **Unit -III** | **2** | **2** | **4** |
| **Unit -IV** | **2** | **1** | **3** |
| **Unit -V** | **2** | **1** | **3** |
| **Total Marks (with internal Choice)** | **40** | **20** | **60** |

**Note**:

1. The question paper setters are requested to add here to the above format given in the above table.
2. The Q.P. setters are also requested to set the questions in the following way:
3. 60% questions – memory and understanding

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – V**

**Rural and Farm Credit**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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.](http://www.worldcat.org/search?q=au%3ATiruloati+V.&qt=hot_author), [Naidu.](http://www.worldcat.org/search?q=au%3ANaidu.&qt=hot_author) [V T Naidu](http://www.worldcat.org/search?q=au%3ANaidu%2C+V.+T.&qt=hot_author), Vora & Co. Pub. Ltd. |  |

5.7: Project work

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**BLUE PRINT FOR QUESTION PAPER SETTER FOR ALL**

**COMMERCE CORE PAPERS**

**Model Question Paper for Semester Exam (For all Subjects)**

**Internal Marks for 40**

Consisting of 2 unit tests carrying 16 marks each and 2 Assignments carrying 4 marks each or as per the instructions to be given by the CCE, AP in this regard.

**Semester 60 marks**

Semester end Exam for 60 marks consisting of 2 sections namely A, B.

**Section- A (5 X 8 = 40Marks)**

5 Essay type questions (of either or choice) with 8 marks each totaling to 40 marks

**Section- B (5 X 4 = 20Marks)**

Consisting of any 5 questions out of 8, with 4 marks each totaling to 20 marks

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**III BCOM, SEMESTER –V**

**Rural and Farm Credit-V**

**BLUE PRINT FOR PAPER SETTER**

**Time: 3 Hrs Max. Marks: 60**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No. of Units** | **Long Questions ( 8M )** | **Short Questions ( 4M )** | **Total No. Questions** |
| **Unit-I** | **2** | **2** | **4** |
| **Unit -II** | **2** | **2** | **4** |
| **Unit -III** | **2** | **2** | **4** |
| **Unit -IV** | **2** | **1** | **3** |
| **Unit -V** | **2** | **1** | **3** |
| **Total Marks (with internal Choice)** | **40** | **20** | **60** |

**Note**:

1. The question paper setters are requested to add here to the above format given in the above table.
2. The Q.P. setters are also requested to set the questions in the following way:
3. 60% questions – memory and understanding