

Dr.V.S.KRISHNA GOVT. DEGREE COLLEGE (A)
VISAKHAPATNAM

DEPARTMENT OF COMMERCE

PROPOSED SYLLABUS FOR B.Com COMMERCE
IN UNDERGRADUATE DEGREE PROGRAMME
UNDER AUTONOMY

2018-2019

BOARD OF STUDIES
IN
B.Com COMMERCE

SYLLABUS FOR B.Com GENERAL

Approved in B.O.S for the Academic Year 2018-2019

(Date: 27 - 07 – 2018)





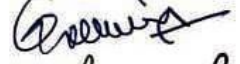



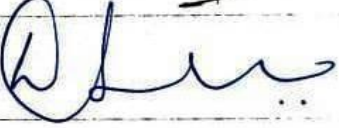
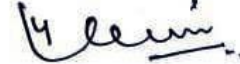
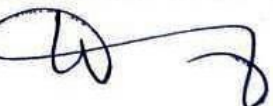




Dr.V.S.Krishna Govt. Degree College (Autonomous),
(Accredited with 'A' Grade by NAAC)
Visakhapatnam
530013, ANDHRA PRADESH

Dr.V.S.Krishna Govt. Degree College (Autonomous), Visakhapatnam
Resolutions/Minutes of the 5th Board of Studies-March 2018

Subject: Commerce

Department: Commerce

In pursuance of conferment of Autonomous status to Dr.V.S.Krishna Govt. Degree College(A). Visakhapatnam by the UGC vide letter No.F22-1/2011(AC) dated 20.07.2011 from Dr. Manju Singh, Joint Secretary, UGC, New Delhi and Proceedings No. C-II (CDC) /Dr.VSK.Govt.College/BOS/2018 dt. 27-07-2018 of The Vice-Chancellor, Andhra University, Visakhapatnam, the **5th Board of Studies in Commerce** Subject is conducted on 10-10-2018 at 10:00 AM with the following members. The Changes will be implemented from 2019-20 academic year onwards.

MEMBER	NAME & DESIGNATION	SIGNATURE
Head of the Department (Chairman)	Dr.K.Ravikumar	
Faculty Members	<u>List Of Lecturers of the Department</u> 1.Sri.R.Ramaraao 2.Dr.Ch.Vishnu Murthy 3.Dr.V.Chittabai 4.Sri.B.Ramachandra Rao 5.Sri V.S.J.R.C.Murthy	    
Subject Expert (University Nominee)	Prof P.Viswanadham	
Subject Experts (from outside the parent university)	Smt Y.Lakshmi Lecturer In Commerce GDC Srikakulam	
	Sri. L. Krishna Rao,(HOD) Lecturer In Commerce GDC Srikakulam	
Representative Member From Industry / Corporate / Allied Area relating to placement	Smt.P.V.Lakshmi, MBA ,BL, Divisional Office LIC Visakhapatnam	
Member from Alumni	Sri.C.V.S.Ravendra Nadh , Lecturer In English Dr.V.S.K GDC VSP.	
Coordinator, Academic Council	Dr.Sravan Kumar (HOD) Physics Dr.V.S.K.GDC Vsp	
Chairperson, Academic Council	Dr.V.Chandra Sekhar Principal	

Dr V.S.KRISHNA GOVT.DEGREE COLLEGE(A),VISAKHAPATNAM
ALLOCATION OF CREDITS FOR B.COM PROGRAMME FOR THE YEAR
SUBJECT: COMMERCE

S.No.	Subject	Sem-1	Sem-2	Sem-3	Sem-4	Sem-5	Sem-6	Total	Remarks
1	English	3	3	3	3			12	
2	Telugu/ Hindi/ Sanskrit	3	3	3	3			12	
3	HVPE	1						1	
4	Environmental Studies	1						1	
5	ICT- I		1					1	
6	CSS - I		1					1	
7	ICT- II			1				1	
8	CSS - II			1				1	
9	Analytical Skills				1			1	
10	Entrepreneurship							5	
11	Fundamentals of Accounting- I	5						5	
12	Business Organization	5						5	
13	Business Economics- I	5						5	
14	Fundamentals of Accounting- II		5					5	
15	Business Environment		5					5	
16	Business Economics- II			5				5	
17	Corporate Accounting			5				5	
18	Business Statistics			5				5	
19	Banking Theory & Practice				5			5	
20	Accounting for Service Organisation				5			5	
21	Business Law				5			5	
22	Income Tax					5+5		10	
23	Cost Accounting + Retailing					5+5		10	
24	Indirect Taxes + Banking & Financial Services					5+5		10	
25	Commercial Geography + Taxation						5+5	10	
26	Marketing + Retailing						5+5	10	
27	Auditing + Banking & Financial Services						5+5	10	
28	Management Accounting + Taxation						1	3	
29	Community Services & Extra Curricular		1		1		1	1	
30	PROJECT WORK	23	24	23	24	30	32	156	
Total									



Dr. V.S. KRISHNA GOVT. DEGREE COLLEGE

(AUTONOMOUS)

NAAC REACCREDITED 'A' GRADE INSTITUTION

NODAL RESOURCE CENTRE & AU CENTRE FOR RESEARCH

Maddilapalem, Visakhapatnam - 530 013, Andhra Pradesh.

0691-2553262,

<https://www.drskrishnagdc.edu.in>



BOS

2018 -2019

DEPARTMENT OF COMMERCE

I B.Com. -General-I/ I Semester End

FUNDAMENTALS OF ACCOUNTING-I

COURSE OUTCOMES

CO1: Exemplify to prepare and analyze the financial statements.

CO2: Acquire the basic concept of accounting terms.

CO3: Journalize the ability to rectify the errors in bank reconciliation statement.

CO4: Demonstrate insight into single and double entry system of accounting.

Co5: Determine the basics concepts of financial accounting

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

Unit –II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-III: Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

Unit-IV- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavorable balances.

Unit -V: Trail balance - Preparation of trail balance & Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

I B.Com. -General-I/ I Semester End

BUSINESS ORGANIZATION

COURSE OUTCOMES

CO1: Examine the dynamics of the most suitable form of business organization in different situations.

CO2: Evaluate the various elements affecting the business environment.

CO3: Analyze business models for different organizations.

CO4: Record and report emerging issues and challenges of business organizations.

Co5: Evaluate changes in the working pattern of modern organizations

Unit-I – Introduction

Concepts of Business, Trade, Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

I B.Com. -General-I/ I Semester End

BUSINESS ECONOMICS– I

COURSE OUTCOMES

- CO1: Students will be able to understand and identify the economic variables in general business atmosphere.
- CO2: Students will perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity cost, Marginal Concepts and Demand Function
- CO3: Learners will comprehend the relationship between various policies of business.
- CO4: Describe how changes in demand and supply affect markets and Explain relationships between production and costs
- Co5: Describe the different types of Cost and its behaviour and Evaluate the Break-Even Analysis

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit –III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

SEMESTER – II
I B.Com General/ II Semester
FUNDAMENTALS OF ACCOUNTING – II

COURSE OUTCOMES

CO1: Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

CO2: Analyze the accounting process and preparation of accounts in consignment and joint venture.

CO3: Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture

CO4: Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

CO5: Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Unit-I: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-II: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line - Written Down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-III: Provisions and Reserves

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

I B.Com General/ II Semester
BUSINESS ENVIRONMENT

COURSE OUTCOMES

CO1: Understand the concept of business environment.

CO2: Define Internal and External elements affecting business environment.

CO3: Explain the economic trends and its effect on Government policies.

CO4: Critically examine the recent developments in economic and business policies of the Government.

CO5: Evaluate and judge the best business policies in Indian business environment.

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

I B.Com General/ II Semester
BUSINESS ECONOMICS – II

COURSE OUTCOMES

CO1: Identifying the relationship between production and costs and Economies of scale.

CO2: Understanding the features of perfect competition and price determination, price determination in monopoly.

CO3: To know the characteristics of monopolistic competition and price determination.

CO4: Describe the concepts of National Income and methods of measuring National Income.

CO5: Identifying the structural reforms i.e., LPG and its impact on Indian Economy.

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I: Concept of Market - 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 – Distinction between Perfect competition and Monopoly.

Unit-III Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV National Income And Economic Systems: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization - WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

SEMESTER-III

II B.Com - SEMESTER –III **CORPORATE ACCOUNTING**

COURSE OUTCOMES

CO1: Students will understand the characteristics of the joint stock company and issue, forfeiture and re-issue of shares.

CO2: Students will learn the procedure of issue of debentures, redemptions of debentures through sinking fund.

CO3: The learner able to be understand the valuation of goodwill in normal profit method, super profit method, capitalization method and annuity method

CO4: The student will know various methods of valuation of shares such as market value, intrinsic value, fair value and yield value methods etc.

CO5: The learner will understand the company act procedures in preparing the final accounts.

Unit-I: Accounting for Share Capital:

Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

Unit-II: Issue and Redemption of Debentures:

Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III: Valuation of Goodwill:

Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method.

Unit –IV:Valuation of 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.

II B.Com - SEMESTER –III

BUSINESS STATISTICS

COURSE OUTCOMES

CO1: Understand the importance of Statistics in real life

CO2: Formulate complete, concise, and correct mathematical proofs.

CO3: Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.

CO4: Build and assess data-based models.

CO5: Learn and apply the statistical tools in day life.

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

II B.Com - SEMESTER –III
BANKING THEORY & PRACTICE

COURSE OUTCOMES

- CO1: Understand the basic concepts of banks and functions of commercial banks.
CO2: Demonstrate an awareness of law and practice in a banking context.
CO3: Engage in critical analysis of the practice of banking law.
CO4: Organize information as it relates to the regulation of banking products and services.
CO5: Critically examine the current scenario of Indian Banking system.

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

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

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer –

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

Unit-V: Collecting Banker and Paying Banker

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

SEMESTER – IV
II B.Com - SEMESTER –IV
ACCOUNTING FOR SERVICE ORGANIZATIONS

COURSE OUTCOMES

CO1: To know the objectives and preparation of accounts of non-trading concerns.

CO2: To observe the way of presenting balance sheet in Double Accounting System (electricity concerns).

CO3: To learn the bank accounting system, Audit of Accounts, Filling of Accounts, Publication of Accounts, Voucher system, voucher summary sheets, daily trial balance continuous checks, control accounts, Double Voucher System, etc.

CO4: To understand the Life Insurance companies, preparation of financial statements etc.,

CO5: To understand the difference between Life Insurance and general insurance, its accounting procedures

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit-IV: Insurance Companies & General Insurance

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956

Unit-V: General Insurance

Principles– Preparation of final accounts – with special reference to fire and marine insurance (including problems) – GIC Act, 1972.

II B.Com - SEMESTER –IV
BUSINESS LAWS

COURSE OUTCOMES

CO1: To understand the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.

CO2: To identify the fundamental legal principles behind contractual agreements.

CO3: To examine how businesses can be held liable in tort for the actions of their employees.

CO4: To understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.

CO5: To understand the importance of cyber law act 2000

Unit-1: Contract

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts
- Indian Contract Act, 1872.

Unit-2: Offer and Acceptance

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3: Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4: Sale of Goods Act 1930

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5: Cyber Law

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

II B.Com - SEMESTER –IV
INCOME TAX

COURSE OUTCOMES

CO1: Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.

CO2: Understand the provisions and compute income tax for various sources.

CO3: Grasp amendments made from time to time in Finance Act.

CO4: Compute total income and define tax complications and structure

CO5: Prepare and File IT returns of individual at his own.

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self-occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

SEMESTER – V
III B.Com - SEMESTER –V

COST ACCOUNTING

COURSE OUTCOMES

CO1: Describe how cost accounting is used for decision making and performance evaluation.

CO2: Differentiate methods of **schedule, Costs** per Unit of production and analyze the basic cost flow model and be able to assign costs in a job cost system.

CO3: Demonstrate how Materials and Labor Costs are added to a product at each stage of the production cycle.

CO4: Understand the meaning of a contract and other terms used in Contract Costing.

CO5: Assess how Cost-Volume-Profit is related and use of CVP and BEP analysis as a planning and decision making aid.

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).

III B.Com - SEMESTER –V

COMMERCIAL GEOGRAPHY

COURSE OUTCOMES

CO1: To understand the scope and content of Commercial Geography in relation to spatial distribution of agriculture, forest resources and industrial production

CO2: To acquaint the students about dynamic aspects of Commercial Geography

CO3: To acquaint the students about dynamic nature of Industrial field in India

CO4: To make the students of commerce aware about the relationship between the geographical factors and economic activities.

CO5: To understand the water resources and rivers in India

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.

III B.Com - SEMESTER –V
BANKING AND FINANCIAL SERVICES
CENTRAL BANKING

COURSE OUTCOMES

CO1: Describe the evaluation and the functions of central bank and changes in central bank functions.

CO2: Understand the constitution and governance and recent developments in RBI Act.

CO3: Explain monetary control techniques and credit control measures undertaken by RBI.

CO4: Analyze inflation and price control measures initiated by RBI.

CO5: Elucidate supervision and regulation of banking system by RBI.

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: Inflationand price control by RBI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

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

INDIRECT TAXES

COURSE OUTCOMES

- CO1: To Understand various concepts of Goods & Service Tax act
- CO2: To Understand various concepts of Customs Act
- CO3: To Understand various concepts of Central Excise Procedures
- CO4: To Understand various concepts of Service Tax-Levy and Collection
- CO5: To understand various concepts of Calculation of VAT Liability including input Tax Credits

Unit-I: Central Sales Tax/G.S.T (Goods and Services Tax): Objectives of CST Act, Dealer Business-Sales-Goods-Declared goods. Turnover - Sale Price Sales Exempt from Central Sales Tax, Interstate and Intra state sale, sales in the course of imports and exports, registration under CST Act.

Unit- II: Customs Act: Types of Custom Duties Valuation for Customs Duty Tariff Value- Customs Value-Methods of Valuation for Customs - Problems on Custom Duty Assessment.

Unit -III: Central Excise: Procedures relating to Levy, Valuation and Collection of Duty. Types of Excise Duties- Cenvat Credit- Classification of Excisable Goods- Valuation of Excisable Goods- Central Excise Procedures (including problems).

Unit-IV: Service Tax: Features of Service Tax-Levy and Collection = Service Tax Administration-Exemptions from Service Tax - Taxable Services Determination of Service Tax Liability (including problems)

Unit -V: VAT: Concept and Principles - Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

IIIB.Com - SEMESTER –V
RETAILING
PURCHASE MANAGEMENT

COURSE OUTCOMES

- CO1: Demonstrate how procurement strategy can impact performance of the organization
- CO2: Differentiate the strategic vs. tactical functions of procurement
- CO3: Understand best practices in procurement organizations.
- CO4: Understand techniques used to select and evaluate suppliers
- CO5: Understand typical procurement process used in both manufacturing and service organizations.

Unit-I: Introduction: Purchase Function - Supply Management -- Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement --DGS & D.

Unit-II: Purchasing Function: Right Quantity - Economic Order Quantity - Re-order ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders. Levels -

Unit-III: Vendor Analysis: Identification of vendor -- Selection - Criteria and Methodology evaluation Vendor Rating - Maintenance of Vendor relations.

Unit-IV: Buyer-Supplier Relationships: Transformation of buyer-supplier relationships - Developing and managing collaborative and alliance relationships - joint problem solving, Information sharing.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

TAXATION

COURSE OUTCOMES

CO1: Students would identify the technical terms related to Income Tax.

CO2: Students would identify the technical terms related to Income Tax.

CO3: Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

CO4: Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.

CO5: Students would compute the net total income of an individual, HUF and Partnership

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals and Tax liability Rates of Income tax. College

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership Computation of Gross Total Income and Total Income of Partnership Firm – Deductions U/S 80.

SEMESTER – VI

IIIB.Com - SEMESTER –VI

MARKETING

COURSE OUTCOMES

CO1: To examine the marketing concepts, advantages, scope and evolution of marketing

CO2: To discuss about the micro and macro business environment and importance of marketing research, MIS and also about importance and factors affecting Consumer Behavior.

CO3: To investigate the marketing mix, Product mix, Product Lifecycle, Branding – Packaging, Promotion.

CO4: To explain concepts of segmentation, e-marketing, internet marketing and various trends of marketing.

CO5: To explain the concepts of Direct marketing and Distribution Channels

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix-4 P's of Marketing – Marketing Environment.

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

Unit-III: Product Management: Product Life Cycle- New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing -Distribution Channels – Online marketing- Global marketing.

IIIB.Com - SEMESTER –VI
AUDITING

COURSE OUTCOMES

- CO1: Understanding the meaning and necessity of audit in modern era
- CO2: Comprehend the role of auditor in avoiding the corporate frauds
- CO3: Identify the steps involved in performing audit process
- CO4: Determine the appropriate audit report for a given audit situation
- CO5: Apply auditing practices to different types of business entities

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time -Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

IIIB.Com - SEMESTER –VI
MANAGEMENT ACCOUNTING

COURSE OUTCOMES

CO1: Distinguish Financial Accounting, Cost Accounting and Management Accounting and describe the scope, limitations, functions and importance of Management Accounting.

CO2: Analysis and interpretation comparative, common size and trend analysis financial statements.

CO3: Analysis and interpretation of accounting ratios.

CO4: Understanding the importance of fund and learner can prepare the funds flow statement.

CO5: Understanding the movement of cash and preparation of cash flow statement

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).

TAXATION

SERVICE TAX and VAT

COURSE OUTCOMES

CO1: Student will be equipped with the knowledge of basic concepts of Service Tax Systems

CO2: Student will learn the basic procedures of registration and revaluation of service tax

CO3: Student will be equipped with the knowledge of central sales tax.

CO4: Students will also learn about VAT and its procedural aspects and computation.

CO5: To understand the importance of assessment of service tax and filing of e-returns

Unit-I: Service Tax: Charge of Service Tax - Service Tax Systems: Central and State - Taxable Services, Valuation of taxable services - Collection and Payment of Service Tax.

Unit-II: Provisions: Registration Procedure, Service Receiver liability - Computation of Service Tax Revaluation of service tax.

Unit-III: Central Sales Tax: Tax on Inter- State Trade and Exports Registration-Rates of Tax, Assessment and Refunds - GST Act and Rules.

Unit-IV: Value Added Tax: Concept of VAT, Declared Goods, Registration and Procedural Aspects, Rate and Computation of VAT liability - Collection and Payment of VAT.

Unit-V: Assessment Procedure & Appeals: Assessment of Service Tax - Filing of e-Return - Service Tax Appeals - Service Tax Appellate Tribunal - Refund and penalties.

IIIB.Com - SEMESTER –VI
BANKING & FINANCIAL SERVICES
FINANCIAL SERVICES

COURSE OUTCOMES

CO1: Differentiate activities of Banking and Non Banking companies.

CO2: Understanding the scope and importance of Merchant Banks and services rendered by Merchant Banks.

CO3: Describe the procedure of leasing and Hire purchasing.

CO4: Identify the credit rating agencies and its purpose.

CO5: Understanding factors and forfeiting services rendered by financial institutions.

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies - Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities.

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects -Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose - Types Credit Rating Symbols- Agencies: CRISIL andCARE Equity Assessment vs. Grading -- Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects Installment System - Credit Cards - Central Depository Systems NSDL CSDL.

RETAILING

AGRICULTURAL AND RURAL MARKETING

COURSE OUTCOMES

CO1: To impart practical and value education and transformation of knowledge from class room to rural life.

CO2: To give input on inclusive growth and reduce regional imbalances and income inequalities.

CO3: Inculcate critical thinking to carry out strategies for agriculture and rural development.

CO4: Equip the student with skills to analyse problems and challenges of Agricultural Marketing.

CO5: To understand the role and importance of Govt and Non Govt agencies in the development of rural and agricultural marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II Rural Consumer Behavior: Rural vs. Urban Consumer - Relevance of Marketing mix for rural market/Consumers - Problems in rural market - Life Style Marketing - Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing Market Yards - Support prices - Rural Warehousing. College

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: Export potential for Agro-products: Role of Government and Non-Government, Agencies in the development of rural and agricultural Marketing – Strategies for supply of Seed, Fertilizers, Pesticides, and Farm Equipment.