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

VISAKHAPATNAM

DEPARTMENT OF COMMERCE

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

2020-2021

BOARD OF STUDIES
IN
B.Com (General, Computer Application & Accounting Taxation)

SYLLABUS FOR B.Com (GENERAL, CA & A&T)

Approved in B.O.S for the Academic Year 2020-2021

(Date: 19 - 03 – 2020)

Dr.V.S.Krishna Govt. Degree College (Autonomous),

(Accredited with 'A' Grade by NAAC)
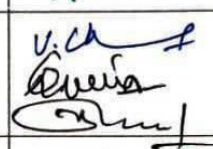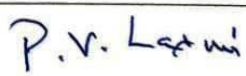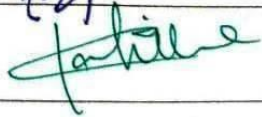### Visakhapatnam
530013, ANDHRA PRADESH

Dr.V.S.Krishna Govt.Degree College (Autonomous), Visakhapatnam

Resolutions /Minutes of the 6th Board of Studies – January 2021.

Subject: B.COM (Gen)TM,EM) **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 Proceeding No.C-II (CDC)/Dr.VSK.Govt.College/BOS/2020 dated. 19.03.2020 Of The Vice-Chancellor,Andhra University, Visakhapatnam, the 6th Board of Studies in B.Com(Gen)TM,EM)Subject is conducted on 30.01.21 at 11:30 AM with the following members. The changes will be implemented from 2020-2021 Academic year onwards.

MEMBER	NAME & DESIGNATION	SIGNATURE
Head of the Department (Chairman)	Sri.K.Rama Rao Controller of Examinations	
Faculty Members	List of Lecturers of the Department 1. Dr.V.Chittabbai 2. Dr.Ch.Vishnu Murthy 3. Sri.V.S.J.R.C.Murthy	
Subject Expert (University Nominee)	Prof.N.Kishore Babu Dept.of Commerce & Management Studies, Andhra University.	
Subject Experts (from outside the parent university)	ALEENA PVK.M Lecturer In Commerce GDC (A), Tuni, East Godawari. (Affiliated to AKNU) Sri.L.Krishna Rao,(HOD) Lecturer In Commerce GDC (Men), Srikakulam. Dr.B.R.Abedkar University, 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 Nath Lecturer in English Dr.VSK.GDC VSP.	
Coordinator, IQAC	Dr.Ch.Lalitha Lecturer in Micro Biology Dr.VSK GDC.	
Coordinator, Academic Council	Dr.D.Sravan Kumar , Vice Principal (HOD),Physics Dr.V.S.K.GDC(A),VSP.	
Chairperson Academic Council	Dr.V.Chandra Sekhar Principal Dr.V.S.K.GDC(A),VSP.	

Dr.V.S.KRISHNA GOVT.DEGREE COLLEGE (A), VISAKHAPATNAM.
ALLOCATION OF CREDITS FOR B.COM PROGRAMME FOR THE YEAR 2020-21

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks Mid Sem	Marks Sem End
1		I	1A	Fundamentals of Accounting (Gen , CA & A&T)	5	4	25	75
2		I	1B	Business Organization and Management (Gen, CA& A&T)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)/ Income Tax (A&T)	5	4	25	75
4		II	2A	Financial Accounting (Gen ,CA& A& T)	5	4	25	75
5		II	2B	Business Economics (Gen, CA & A&T)	5	4	25	75
6		II	2C	Banking Theory &Practice (Gen) / E-commerce and Web Designing (CA)/ Goods and Services Tax (A&T)	5	4	25	75
7		III	3A	Advanced Accounting (Gen ,CA & A& T)	5	4	25	75
8		III	3B	Business Statistics (Gen, CA & A &T)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)/ Management Accounting (A & T)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen ,CA& A&T)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen, CA & A&T)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)/ Financial Reporting (A&T)	5	4	25	75
13		IV	4D	Business Laws (Gen ,CA & A &T)	5	4	25	75
14		IV	4E	Auditing (Gen ,CA& A&T)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)/ Advanced Corporate Accounting (A& T)	5	4	25	75
			Total		75	60	375	1125

B Com (General), B Com (Computer Applications) B Com (Accounting & Taxation)

BOS

2020 - 2021

DEPARTMENT OF COMMERCE

COURSE OUTCOMES

SEMESTER - 1

CO1: The structure in relation to function of cells the fundamental unit of life, are concerned in this course along with molecular present in cells and the flow they make the basic framework of cells and their continuity

CO2:   awareness created on diversity on Algae, Fungi& lichens

CO3: knowledge created on microbial diversity

CO4: compare   and   anlyse   the difference between Eubacteria,archi bacteria and cyano bacteria

Co5: the students get knowledge about economic importance of Microbes

FUNDAMENTALS OF ACCOUNTING

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

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

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including 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 Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

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

BUSINESS ORGANIZATION AND MANAGEMENT

Unit-I –Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization

Unit –II– Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

Unit-III -Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

Unit-IV- **Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

Unit-V-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organization – Line and staff of Organization

I B.Com. -General/ I Semester End

BUSINESS ENVIRONMENT

Unit–I: Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

Unit – II: Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

Unit–III: Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

Unit – IV: Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.

Unit–V:Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalization.

INFORMATION TECHNOLOGY

Unit-I:

Basics of Computers: Definition of a Computer - Characteristics and Applications of Computers – Classification of Computers - Types of computers based on Size and Functionally – Block Diagram of Computer – Central Processing Unit – Input and Output Devices, Operating System – Types of operating system, Languages and its Types.

Unit-II:

MS-Word: Features of MS-Word Advantages of MS-Word Parts of Word Window Creating, Saving, Closing, Opening and Editing of Documents - Cut, Copy and Paste options - Formatting Text and Paragraph, – Headers and Footers – Bullets and Numbers –Find, Replace and go to Options - Insert/Draw Tables, Table Options –- Page Formatting – Inserting objects - Clip Arts, Shapes, Word Art ,– Mail Merge.

Unit-III:

MS-Excel - Overview of Excel – workbook, work sheet - features and parts of Excel - Creating, Saving, Closing, Opening Workbook , Selecting cells, Entering and editing Text, Numbers, - Formulae – Inserting Rows/Columns –Changing column widths and row heights, Auto fill features , Sorting and Filtering options - Excel functions - Excel charts.

Unit-IV:

MS-PowerPoint -Features of PowerPoint – Parts of Power Point - Creating a Presentation-Inserting and Deleting Slides in a Presentation, Views in power point– Inserting Objects - Clip Art/Shapes/Pictures - Resizing and Reposition of an Object.

Unit-V:

MS Access – Data, Information, Database, File, Record, Fields – Features, advantages and limitations of MS Access – Parts of MS Access window – Working with Tables –Modify Table data- Sort and Filter Records, Creating basics Queries– Sort and Filter Data in Queries - Relationship types, Creating basic Form working with Data on Access Forms, Creating Reports Add Controls to a Report – Format Report.

INCOME TAX

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

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

Unit-Ill: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property-Definition of Business and Profession – Procedure for Computation of Income from Business-Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

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

SEMESTER – 2
COURSE OUTCOMES

CO1: Diversified plant groups in vascular plants

CO2: Deals with flowering seeded classification & Nome cloture

CO3: Complete knowledge about important families like ASTERACEAE &POACEAE

CO4: Create knowledge about the plant groups & eco types

CO5: The students will understand about the phyto geographical zones

FINANCIAL ACCOUNTING

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

Unit-II: 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 (including 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 (including Problems).

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

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

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand– Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

Unit – III: Production Analysis: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale.

Unit-IV Cost and Revenue Analysis - Classification of Costs -Break Even Analysis – Advantages and limitations and BE-Chart

Unit-V: Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

I B.Com General/ II Semester
BANKING THEORY AND PRACTICE

Unit-I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - 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- NEFT – Mobile Banking

Unit-III: Types of Banks:

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.

I B.Com Computer Application / II Semester
E- COMMERCE & WEB DESIGNING

Unit I: Introduction:

Meaning, Nature, Scope, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models, Forces Behind E-Commerce.

Technology used in E-commerce: The dynamics of World Wide Web and Meaning and Features Internet, Designing, Building and Launching E-Commerce website.

Unit-II: E-Payment System:

Models and methods of E–Payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures, Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer), Risks Involved in E-Payments.

Unit-III: On-line Business Transactions:

Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-Commerce Applications in Various Industries Like Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services (Financial, Travel and Career), Online Portal, Online Learning, Publishing and Entertainment Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.)

Unit-IV: Website designing:

Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling.

Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

Unit V: Security and Encryption:

Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope Of E-Security), Security Threats in The E-Commerce Environment, Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients).

I B.Com Accounting & Taxation / II Semester
GOODS AND SERVICE TAXES

Unit I: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III: Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

Unit-IV: 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.

Unit-V: GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

CO1: fundamental components of taxonomical study

CO2: Nomenclature of flowering plants and their distribution

CO3: Complete knowledge about important families like Cucurbitaceae, Rutaceae, etc.

 CO4: Total awareness gained from plant embryology

 CO5: they analyse the differences between mom cots and Monoclamydae

BUSINESS STATISTICS

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)

ADVANCED ACCOUNTING

Unit-I:**Accounting for Non Profit Organizations**: 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 Installment 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).

II B.Com General - SEMESTER –III
MARKETING

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

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II B.Com Computer Application - SEMESTER –III

PROGRAMMING WITH C & C++

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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

II B.Com Accounting & Taxation - SEMESTER –III
<u>MANAGEMENT ACCOUNTIN</u>

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).

SEMESTER – IV
COURSE OUTCOMES

CO1: knowledge about the metabolism of plant

CO2: The students can understand about the mechanism of absorption of water in plants

CO3: aware with the mechanism of photosynthesis, respiration in plants

CO4: knowledge developed about phytoharmonal regulations and photo periodism

CO5; The students can differentiate co2 fixation in c3&c4 cycles

COST AND MANAGEMENT ACCOUNTING

UNIT-I: Introduction:

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

UNIT-II: Material and Labour Cost:

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

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

UNIT-III: Process Costing:

Process Costing -treatment of normal and abnormal loss-preparation of process cost accounts-treatment of waste and scrap - Joint products and by products (including problems)

UNIT-IV: Financial Statement Analysis and Interpretation:

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

UNIT-V: Marginal Costing:

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

BUSINESS LAW

Unit-I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit-II: Offer, Acceptance and Consideration:

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

Unit-Ill: 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-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism - – Visit to local Consumer Court for Practical Exposer.

Unit-V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

UNIT-1:

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

UNIT-II:

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

UNIT-III:

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

UNIT-IV:

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

UNIT-V:

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

II B.Com General & Computer Application- SEMESTER –IV
INCOME TAX

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

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

Unit-Ill: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property-Definition of Business and Profession – Procedure for Computation of Income from Business-Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: **Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems). Practical Training in filing returns of Individuals in the income tax website-Collect form 16-File a return

FINANCIAL REPORTING

Unit-I:

Corporate Financial Reporting: Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

Unit-II:

Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.

Unit-III:

Companies Act 2013 - Reporting requirements - National Finical Reporting Authority (NFRA).

Unit-IV:

Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

Unit-V:

Developments in Financial Reporting: Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

AUDITING

Unit-I: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Types of errors- Scope of Audit –Limitations

Unit-II: Types of Audit: Based on Ownership, Time and Objective - 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– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit-IV: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -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.

OBJECT ORIENTED PROGRAMMING WITH JAVA

Unit I:

Introduction to OOPs: Problems in Procedure Oriented Approach, Features of Object Oriented Programming Introduction to Java: Features of Java, The Java Virtual Machine (JVM), Parts of Java program, Naming Conventions in Java, Data Types in Java, Operators in Java, Reading Input using scanner Class, Displaying Output using System. out.println (), Command Line Arguments.

Unit II:

Control Statements in Java: if... else, do... while Loop, while Loop, For loop, Switch Statement, break Statement, continue Statement

Arrays: Types of Arrays, array name, length,

Strings: Creating Strings, String Class Methods, String Comparison, Immutability of Strings.

Unit III:

Classes and Objects: Object Creation, Initializing the Instance Variables, Access Specifiers, Constructors Inheritance: Inheritance, Types of Inheritance Polymorphism: Method overloading, Operator overloading Abstract Classes: Abstract Method and Abstract Class

Unit IV:

Packages: Package, Different Types of Packages, Creating Package and Accessing a Package **S**treams: Stream classes, Creating a File using File Output Stream, Reading Data from a File using File Input Stream, Creating a File using File Writer, Reading a File using File Reader

Unit V:

Exception Handling: Errors in Java Program, Exceptions, throws Clause, throw Clause, Types of Exceptions Threads: Single Tasking, Multi-Tasking, Uses of Threads, Creating a Thread and Running it, Terminating the Thread, Thread Class Methods.

ADVANCED CORPORATE ACCOUNTING

UNIT- I: The Accounts of Holding Companies

The Nature of Holding Companies – Legal requirements for a Holding Company – Schedule VI of the Companies Act and Subsidiary Companies – Preparation of Consolidated Balance Sheet – Cancellation of Investment Account – Minority Interest – Cost of Acquiring Control or Goodwill – Capital reserve – Preference Share Capital in Subsidiary Companies – debentures in Subsidiary Companies – Pre-acquisition profits/Reserves – Pre-Acquisition Losses- Inter- Company Transactions – Unrealized Profit on Stock – Contingent Liabilities – Revaluation of Assets – Bonus Share – Treatment of Dividend Received from Subsidiary Company – Goodwill in the Balance Sheet of Subsidiary Company – Proposed Dividend – Interim Dividend by Subsidiary Company [including Problems related to Single Subsidiary Company]

Lab : Computation of Problems using Excel/ Accounting packages.

UNIT-II: Accounts of Electricity Companies [Double-Accounting System] Meaning of Double Account System – Reserve Account and Net Reserve Account – Capital Account [Receipts and Expenditure on capital Account] and General Balance Sheet. Replacement of an Asset. Important Provisions of Indian electricity Act 1910. Electricity Supply act 1948 and the Companies Act 1956 – formats of Relevant Accounts – Calculation of Reasonable Return and Disposal of Surplus. Preparation of Net Revenue Account and Balance Sheet [Including Problems].

UNIT-III: Human Resource Accounting Definition, Objectives, Approaches, Assumptions, Advantages, Limitation of HRA. HRA in India, Human resource Cost Accounting, Historical Cost Accounting. Replacement Cost Method, Opportunity Cost Method [Theory Only].

UNIT- IV : Accounting for Price Level Changes [Inflation Accounting]Introduction, Limitations of Historical Accounting, Methods of accounting for Price Level changes, Current Cost accounting [CCA]-Methods, Preparation of Income Statement, Cost Balance Sheet under CCA/ CCB [including Problems]

UNIT-V: Liquidation of Companies Scope, Contributory, Preferential Payments, Preference dividend, Statement of Affairs and Defiviency / Surplus Account. Liquidator's Final statement of account, Liquidator's Remuneration, Receiver for Debenture holders. B-List Contributories [Including Problems].

GOODS AND SERVICE TAXES

Unit I: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST-Taxes and Duties outside the purview of GST- Taxation of Services

Unit-III: Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme-Reverse Charge Mechanism- Composite Supply -Mixed Supply.

Unit-IV: 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.

Unit-V: GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

DATA BASE MANAGEMENT SYSTEM

Unit-l: Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

Unit-II: File-Based System, Drawbacks of File-Based System DBMS, Approach, Advantages of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their Products.

Unit-III: Entity-Relationship Model: Introduction, The Building Blocks of an Attribute Classification, Entity Relationship, Classification of Entity Sets Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model, Concept of ,Relational Integrity.

Unit-IV: Structured Query Language: Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

Unit -V: PL/SQL: Introduction, Structure of PL/SQL, PL/SQL Language Elements ,Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control ,Cursors Steps to Create a Cursor, Procedure, Function Packages,Exceptions Handling, Database Triggers, Types of Triggers.

SEMESTER – V
COURSE OUTCOMES

CO1: detailed study about ultra-structure of cell is possible

CO2: the student will understand the structure of DNA &RNA

CO3: detailed study about ultra-structure of cell is possible

CO4: plant genome study in structural and functional aspect is possible

Co5: the students can analyse the significance of mutations in molecular breeding

DIGITAL MARKETING

Unit 1: Introduction

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis

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Unit – II: Web site planning and creation

Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO)

SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing:

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

SERVICE MARKETING

Unit 1: Introduction: Nature and Scope of services

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit-2: Consumer Behavior in Services Marketing

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit-3: Customer Relationship marketing and Services Market Segmentation.

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

UNIT 4: Customer Defined Service Standards.

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

Unit 5: Service Development and Quality Improvement.

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

EXPORT IMPORT PROCEDURE &PRACTICE

UNIT 1: Introduction of EXIM policies and procedures

Objectives of EXIM policies- Role of export houses in the development of Economy- State Trading Corporations and SEZs - Flow of Procedure for export and import process.

UNIT 2: Product planning and for import and export

Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

UNIT 3: Documentation at the time of EXIM goods

Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

UNIT 4: Payment Procedures in foreign trade

Factors determines for Payment and methods of Receiving Amount -Payment in advance- Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

UNIT 5: Insurance and Shipment of Goods

Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents- its role and significance-Classification of services Essential and Optional services-clearance procedures for export of goods.

LOGISTICS SERVICES & PRACTICE

UNIT I: Introduction

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics. Warehouse-Meaning - Types –Benefits of Warehousing. Transportation-Meaning - Types – Benefits. Courier/Express-Meaning- Courier Guidelines –Pricing in Courier -Express Sector for international and domestic shipping -Reverse logistics in e-commerce sector.

UNIT 2: Global Logistics

Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics -Forces driving Globalization- Modes of Transportation in Global Logistics Barriers to Global Logistics-Markets and Competition-Financial Issues in Logistics Performance.

UNIT 3: Inventory

Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABC Analysis -VED, HML, - Material Requirement Planning (MRP)- meaning and Advantages Materials handling and storage systems-Principles of Materials Handling.

UNIT 4: Ware housing & Distribution Operations

Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advanced shipment notice(ASN)-Warehouse Activities-receiving, sorting, loading, unloading ,Picking, Packing and dispatch - safety rules and Procedures to be observed in a Warehouse.

Unit 5: Retail Logistics and Supply Chain Management

Concepts of Retail Logistics and supply chain- Supply chain efficiency-Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

STOCK MARKETS

UNIT 1: Introduction, Nature, Scope and basics of stock market

Introduction of Investments-Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares-Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers, Arbitragers.

UNIT 2: Capital Markets

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India –Qualified Individual/Institutional Buyers -Under writers.

UNIT 3. - Financial Intermediaries

Depositories- -Buy Back of Shares-- Forward Contract and Future Contract- differences – Participants in Future Contract- Clearing of Mechanism.

UNIT 4. Stock Indices

Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

UNIT 5. –Regulatory Mechanism

Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

III B.Com General - SEMESTER –V
STOCK MARKETS ANALYSIS

UNIT 1: Introduction, Nature, Scope and basics of stock market analysis

Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

UNIT 2:Fundamental Analysis-Based on Company's Records and Performance-EPS Ratio-Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

UNIT 3. –**Technical Analysis**- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

UNIT 4-**Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

UNIT 5. –**Mutual Funds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India-Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

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III B.Com Computer Application & Accounting & Taxation - SEMESTER –V
ADVERTISING AND MEDIA PLANNING

UNIT-I: Introduction, Nature and Scope Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

UNIT-II: Strategies of Advertisements Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

UNIT-III: Process of Advertisement Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

UNIT-IV: Media Planning Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

UNIT-V: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

III B.Com Computer Application & Accounting & Taxation - SEMESTER –V

SALES PROMOTION AND PRACTICE

UNIT-I: Introduction to Sales Promotion: Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

UNIT-II: Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

UNIT-III: Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion.

Unit-IV: **Salesmanship and Sales Operations**: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

Unit-V: **Sales force Management and Designing:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

III B.Com Computer Application & Accounting & Taxation - SEMESTER –V

: **E COMMERCE**

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

UNIT 5.–E Payment System

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

E – FILING

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income-

UNIT 2:- **Returns filing under Income Tax**

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals-ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

Nonpayment, failure to comply,-Concealment-, Book Audit, Loans-International transactions, TDS

UNIT 4:-.**Returns filing under Goods Service Tax**

GSTR1. GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

UNIT 5.–**Penalties and Prosecution under GST**

Differences between fees and penalty-Types of penalties under section 122 to 138

MANAGEMENT ACCOUNTING AND PRACTICE

UNIT I: Introduction

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

UNIT 2: Ratio Analysis

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

UNIT 3: Fund Flow and Cash Flow Analysis as per AS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

UNIT 4: Budgeting and Budgetary Control

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure –- Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning –- Modes of Reporting – Requisites of a good report –- Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.

III B.Com Accounting & Taxation - SEMESTER –V

COST CONTROL TECHNIQUES

Unit 1: Introduction-Nature and Scope
Introduction**:** Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning ofcost audit – Types of Cost Audit – Auditing techniques.

Unit 2: Activity Based Costing
Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

Unit 3: Cost Volume Profit Analysis (CVP Analysis)
Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities –

Unit 4: Standard Costing and Variance Analysis
Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating tomaterial and labour.

Unit 5: Application of Modern Techniques
Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

MULTIMEDIA TOOLS AND APPLICATIONS

Unit-1: Introduction to multimedia: 12Hr
1. What is Multimedia?
2. Components of Multimedia System
3. Multimedia and Hypermedia
4. Multimedia Authoring metaphors
5. Multimedia Production
6. Multimedia Presentation
7. Some Technical Design Issues
8. Automatic Authoring

Unit-2: Image Data Representations and color models: 12Hr
1. Color science Human vision Image data types:
2. 2.Black & white images
2.1 1-bit images (Binary image)
2.2 8 -bit (Gray -level images)
 3. Color images
3.1 24-bit color images
3.2 8-bit color images
 4. Color models

Unit-3: Fundamental concepts in video: 12Hr
1. Types of Video Signals
1.1 Analog Video
1.2 Digital Video
Basics of Digital Audio:
 2. What is Sound?
 2.1 Digitization of Sound
 2.2 Quantization and Transmission of Audio
 2.2.1 Pulse code modulation
 2.2.2 Differential coding of audio
 2.2.3 Predictive coding

Unit-4:
Multimedia Data Compression: 13Hr
1. Introduction
1.1 Basics of Information Theory
1.2 Lossless Compression Algorithms
 1.2.1 Fix-Length Coding
 1.2.2 Run-length coding
1.2.4 Dictionary-based coding
1.3. Variable Length Coding
 1.3.1 Huffman Coding Algorithm
Audio Compression standards:
2. Introduction
 2.1 Psychoacoustics model
2.2 MPEG Audio

Unit-5: Basic Video Compression Techniques: 11Hr
1. Introduction to Video compression
2. Video compression standard H.261
3. Video compression standard MPEG-1

DIGITAL IMAGING

UNIT-I   12 Hrs
1. Types of Graphics
1.1 Raster vs Vector Graphics
2. Types of Objects
2.1 Audio formats
2.2 Video formats
2.3 Image formats
2.4 Text document formats
3. Types of video editing
4. Different color modes.
5. Image Scanner
5.1 Types of Image Scanners

UNIT-II   12 Hrs
1. What is GIMP?
2. GIMP tool box window
3. Layers Dialog
4. Tool Options Dialog
5. Image window
6. Image window menus

UNIT-III   12 Hrs
Improving Digital Photos
1.1 Opening files
1.1.1 Rescaling saving files
1.2. Cropping
1.3. Brightening & Darkening
1.4. Rotating
1.5. Sharpening
Introduction to layers
2. What is layer?
2.1. Using layer to add text
2.2. Using move tool
2.3. Changing colors
2.4. Simple effects on layers
2.5 Performing operations on layers
2.7 Using layers to copy and paste

UNIT-IV   12 Hrs
Drawing:
1.1 Drawing lines and curves
1.2 Changing colors and brushes
1.3 Erasing
1.4 Drawing rectangles, Circles and other shapes
1.6 Outlining and filling regions
1.7 Filling with patterns and gradients
Selection:
2.1 Working with selections

2.2 Select by color and fuzzy
2.3 Select Bezier paths
2.5 Modifying selections with selection modes

UNIT-V   12 Hrs
Erasing and Touching Up:
1.1 Dodge and burn tool
1.3 Clone tool
1.4 Sharpening using convolve tool
1.5 Correcting Color Balance
Filters:
2.1 Filters
 2.1.1 Blur
 2.1.2 Enhance
 2.1.3 Noise Filters