



B.COM
2017-2018
SYLLABUS



DEPARTMENT OF COMMERCE
SRI YN COLLEGE(A)
NARSAPUR

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2017-2018

B.COM SYLLABUS

B.COM (GENERAL & COMPUTER APPLICATIONS)

S.NO	TITLE OF THE PAPER	SEMESTER
1.	Accounting - I B.Com(General & CA)	I
2.	Business Organisation and Management B.Com(General & CA)	I
3.	Business Economics - I B.Com(General)	I
4.	Computer Fundamentals and Photoshop B.Com (Computer Applications)	I
5.	Accounting - II B.Com(General & CA)	II
6.	Business Economics - II B.Com(General)	II
7.	Business Environment B.Com(General)	II
8.	Business Economics B.Com(CA)	II
9.	Enterprise Resource Planning B.Com(CA)	II
10.	Corporate Accounting B.Com(General & CA)	III
11.	Business Statistics B.Com(General & CA)	III
12.	Banking Theory and Practices B.Com(General)	III
13.	Office Automation Tools B.Com(CA)	III
14.	Accounting for Service Organisation	IV

	B.Com(General)	
15.	Business Laws B.Com(General & CA)	IV
16.	Income Tax B.Com(General)	IV
17.	Programming in 'C' B.Com(CA)	IV
18.	Business Analytics B.Com(CA)	IV
19.	Entrepreneuership (Foundation Course)	IV
20.	Business Leadership B.Com(General & CA)	V
21.	Cost Accounting B.Com(General & CA)	V
22.	Commercial Geography B.Com(General & CA)	V
23.	GST Fundamentals B.Com(General)	V
24.	Central Banking B.Com(General)	V
25.	Rural and Farm Credit B.Com(General)	V
26	Programming in 'C' B.Com(CA)	V
27.	Database Management System B.Com(CA)	V
28.	Web Technology B.Com(CA)	V
29.	Taxation B.Com(CA)	V
30.	Tally B.Com(General)	VI
31.	Event Management	VI

	B.Com(CA)	
32.	Marketing B.Com(General & CA)	VI
33.	Auditing B.Com(General & CA)	VI
34.	Management Accounting B.Com(General & CA)	VI
35.	Financial Services B.Com(General)	VI
36.	Marketing of Financial Services B.Com(General)	VI
37.	E-Commerce B.Com(CA)	VI
38.	Tally with GST Applications B.Com(CA)	VI

5SEMESTER - I



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I B.Com (General & Computer Applications)
ACCOUNTING – I SYLLABUS
AT THE END OF FIRST SEMESTER
2017 – 2020 Batch
(W.e.f. 2016 – 2017)

UNIT I: Introduction to Accounting:

Need for Accounting – Definitions, Objectives, Advantages of Accounting - Book keeping and Accounting – Accounting concepts – conventions of Accounting. Accounting Cycle – Double entry book keeping – Merits of double entry - Classification of accounts - Rules of debit and credit – Journalisation – Posting to Ledgers - Balancing of Ledger accounts.

Types of Subsidiary books - Preparation of Subsidiary Books – Trade discount and cash discount - Cashbook – Three Column Cashbook – Contra entries - petty cashbook – Imprest system

UNIT II: Bank Reconciliation Statement:

Need for Bank Reconciliation – Reasons for differences between cash book and pass book balances – Preparation of Bank Reconciliation Statement - Problems on favorable and unfavorable balances.

UNIT III: Bills of Exchange:

Meaning of Bill – Features of Bill – Parties in the Bill – Advantages of Bill – Recording of transactions relating to Bills – Entries in the Books of Drawer and Drawee – Renewal of Bills

UNIT IV : Trial Balance & Rectification of Errors:

Preparation of Trial Balance – Objectives of Trial Balance – Methods – Meaning of Errors - Types of Errors – Errors disclosed by the Trial Balance – Errors not disclosed by the Trial Balance - Rectification of Errors.

UNIT V : Final Accounts:

Preparation of Final Accounts – Capital and Revenue - Trading Account – Profit and Loss account – Balance Sheet – Final accounts with adjustments.

Suggested Readings:

1. T.S.Reddy & A.Murthy, Financial Accounting, Margham Publications.
2. R L Gupta & V.K.Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. S.P.Jain & K.L Narang, Accountancy – I, Kalyani Publishers.
4. Tulasian, Accountancy – I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books.
6. K.Arunjothi, Fundamentals of Accounting; Maruthi Publications.

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Rueker
(Sri P. RAMAKRISHNAN RAJU)

lc Ammayi
(Dr. smt. K. AMMAJI)

P. Uma
(Dr. P. UMAMAHESWARI DEVI)

M. Srirama
(M. SRIRAMACHANDRA MURTHY)

Ch. Srinivas
(Dr. Ch. SRINIVAS)



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BUSINESS ORGANISATION AND MANAGEMENT – SYLLABUS

AT THE END OF FIRST SEMESTER

2017 – 2020 Batch

(W.e.f. 2016 – 2017)

Unit-I: Introduction: Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce

Unit-II: Forms of Business Organizations: Sole Proprietorship meaning, merits and demerits Partnership firm, features, merits and demerits- Features of Joint Hindu Family Firm, Joint Stock Company features and merits- Cooperative Society features; Choice of Form of Organization. Government - Business Interface; Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs).

Unit-III: Joint Stock Company: 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 - Companies Act, 2013.

Unit-IV: Management and Organization: Management - meaning and features, Functions of Management – Planning, Organizing, Staffing, Decision-making, Directing and Controlling, Line Organization merits and demerits, Line and Staff merits and demerits – Delegation of Authority, Centralization and Decentralization of Authority.

Unit-V: Functional Areas of Management: Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Pricing Methods; Financial Management: Objectives; Sources and Forms of Funds – Human Resource Management: Functions.

Suggested Readings:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi.
3. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
4. Basu, C. R., Business Organization and Management, McGraw Hill Education.
5. 6. Allen, L.A., Management and Organization; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
8. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
9. Y.K.Bushan, Business organization and Management, Sultan Chand.
10. Sherlekar, Business Organization and Management, Himalaya Publications.



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I B.Com(General) – BUSINESS ECONOMICS – I SYLLABUS
AT THE END OF FIRST SEMESTER
2017 – 2020 Batch
(W.e.f. 2015 – 2016)

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.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.

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COMPUTER FUNDAMENTALS & PHOTOSHOP – SYLLABUS
AT THE END OF FIRST SEMESTER
2017 – 2020 Batch
(W.e.f. 2017 – 2018)

UNIT-I: Introduction to computers: Characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations.

Number systems: working with binary, octal, decimal and Hexa decimal numbering system.

UNIT-II: Input and Output devices: Keyboard and mouse, inputting data in other ways, Pointing Devices, Handheld Devices, Optical Devices, Audio-Visual Input Devices. Output Devices: Monitors, Projectors, Speakers, Printers, Plotters.

Types of Software: system software, Application software, commercial.

✦ **Memories:** Primary, Secondary and cache memory. Secondary

Storage Devices: Magnetic Tapes, Floppy Disks, Hard Disks.

Windows basics: Start menu, icons, MSWindows-Desktop, My Computer, My Documents, Pictures, Music, Videos, Recycle Bin, and Task Bar - Control Panel.

Unit –III Introduction to Adobe photoshop: Getting started with photoshop, creating and saving a document in photoshop, page layout and back ground, photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, palettes, tool box, screen modes, saving files, reverting files, closing files.

Unit –IV Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids-

✦ **Cropping & Straightening an Image,** image backgrounds, making selections.

Working with tool box: working with pen tool, save and load selection-working with erasers-working with text and brushes-Colour manipulations: colour modes- Levels – Curves - Seeing Colour accurately - Patch tool – Cropping-Reading your palettes - Dust and scratches- Advanced Retouching- smoothing skin.

Unit-V Layers: Working with layers- layer styles- opacity-adjustment layers

SEMESTER - II



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ACCOUNTING II – SYLLABUS
AT THE END OF SECOND SEMESTER
2017 – 2020 Batch
(W.e.f. 2016 – 2017)

UNIT I: Depreciation –

Meaning of Depreciation – Causes for Depreciation – Objectives of depreciation – Methods of depreciation – Straight Line Method – Written Down Value Method – Sum of the years' digits method – Annuity Method – Depletion Method.

UNIT II: Provisions and Reserves:

Meaning – Provision vs. Reserve – Types of Provisions – Types of Reserves – 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 (Theory only).

UNIT III: Consignment :

Consignment - Features - Proforma invoice - Account sales – Differences between Consignment and Sale – Types of Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock – Invoice price method - Normal and Abnormal losses.

UNIT IV: Joint Venture:

Joint Venture Features - Differences between Joint-venture and consignment – Differences between Joint Venture and Partnership - Accounting procedure - Methods of keeping records – Maintaining separate set of books.

UNIT V: Non Trading Organisations:

Meaning of Non Trading Organisations – differences between Trading and Non Trading Organisations – Features of Receipts and Payments account – Features of Income and Expenditure Account – Differences between Receipts and Payments Account and Income and Expenditure Account – Preparation of Accounts and Balance Sheet.

Additional Input:

Account current – Meaning – Preparation of Account current – Calculation of Interest – Different Methods.

Suggested Readings:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L. Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books.

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AT THE END OF SECOND SEMESTER
2017 – 2020 Batch
(W.e.f. 2016 – 2017)

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 out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

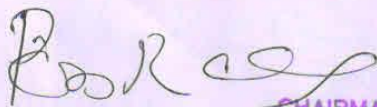
Unit-III, Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

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.

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam & V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.


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BUSINESS ENVIRONMENT – SYLLABUS
AT THE END OF SECOND SEMESTER
2017 – 2020 Batch
(W.e.f. 2015 – 2016)

Unit – I: Overview of Business Environment

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

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Economic Development – Balanced Regional Development – Meaning – Causes of backwardness – Need for achieving 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 1991 – Competition Law –Fiscal Policy – Objectives – Union budget – Structure and importance of Union budget – Monetary policy of RBI.

Unit – V: Social, Political and Legal Environment

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

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.

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BUSINESS ECONOMICS – SYLLABUS
AT THE END OF SECOND SEMESTER
2017 – 2020 Batch
(W.e.f. 2016 – 2017)

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: Definition - Determinants of Demand— Demand function -Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand -Types of Elasticity of Demand -Measurements of Price elasticity of Demand -Total outlay Method -Point Method -Arc Method.

Unit-III:

Cost and Revenue Analysis Classification of Costs-Total- Average -Marginal; Cost function- Long-run -Short-run-Total Revenue -Average revenue-Marginal Revenue - Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit- Scale of production - Economies and Dis-economies of Scale - Cobb-Douglas Production Function.

Unit-IV:

Market Structure: Concept of Market - Market structure - Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly-Distinction between Perfect competition and Monopoly - Monopolistic Competition - Characteristics- Product differentiation - Oligopoly - characteristics - Price rigidity - Kinked Demand Curve.

Unit-V:

National Income And Economic Systems: National Income - Measurement - GDP - Growth Rates - Problems in Assessment - Economic Systems - Socialism - Mixed Economic System - Free Market Economy - Economic liberalization, Privatization, Globalization - Free Trade - Agreements - Trade cycles - Phases - International Trade - Balance of payments.

References:

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics-Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Aryasri and Murthy, Business Economics, Tata McGraw Hill
6. H.LAhuja, Business Economics, Sultan Chand & Sons

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**I B.Com Computer Applications
ENTERPRISE RESOURCE PLANNING - SYLLABUS**

AT THE END OF SECOND SEMESTER

2017 – 2020 Batch

(W.e.f. 2016 – 2017)

UNIT – I : Introduction to ERP: Overview – Benefits of ERP –ERP and Related Technologies : Business Process Reengineering – Data Warehousing – Data Mining – On-line Analytical Processing – Supply Chain Management.

UNIT – II : ERP Implementation: Implementation Life Cycle – Implementation Methodology – Hidden Costs – Organizing Implementation: Vendors, Consultants and Users – Project Management and Monitoring.

UNIT – III : Business Modules: Business Modules in an ERP Package – Finance – Manufacturing – Human Resource – Plant Maintenance – Materials Management – Quality Management – Sales and Distribution.

UNIT – IV : ERP Market : ERP Market Place – SAP AG – PeopleSoft – Baan Company – Oracle Corporation.

UNIT – V : ERP Present and Future: ERP and E-Commerce – ERP and Internet – Future Directions in ERP.

Reference Books:

1. Alexis Leon, "ERP Demystified", Tata McGraw Hill, 1999.
2. Joseph A.Brady, Ellen F. Monk, Bret J. Wangner, "Concepts in Enterprise Resource Planning", Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K. Venkata Krishnan, "Enterprise Resource Planning – concepts and Planning", Prentice Hall, 1998.
4. Jose Antonio Fernandz, "The SAP R/3 Hand book", Tata McGraw Hill.

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SEMESTER - III



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II B.Com (General & Computer Applications)
CORPORATE ACCOUNTING – SYLLABUS
AT THE END OF THIRD SEMESTER
2016 – 2019 Batch
(W.e.f. 2016 – 2017)

UNIT I: Accounting for share capital:

Kinds of shares – Share capital and Subdivision of share capital – Issue of shares at par, premium and at discount – Forfeiture and reissue of shares – Issue of rights and bonus shares – Buyback of shares (preparation of Journal and Ledger).

UNIT II: Issue and Redemption of Debentures:

Debenture – Meaning and features of Debenture – Types of Debentures – Differences between shares and debentures – Issue and redemption of Convertible and Non-Convertible debentures – Employee stock options (preparation of Journal and Ledger).

UNIT III: Valuation of Goodwill and Shares:

Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT IV: Company final Accounts:


Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

UNIT V: Provisions of the Companies Act, 2013:

Relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.


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BUSINESS STATISTICS – SYLLABUS
AT THE END OF THIRD SEMESTER
2016 – 2019 Batch
(W.e.f. 2016 – 2017)

UNIT - I: 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 - II: 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 - III: 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 - IV: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karl Pearson'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 - V 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.

Suggested Readings:

1. Business Statistics
2. Statistics-Problems and Solutions
3. Fundamentals of Statistics
4. Statistical Methods
5. Statistics
6. Fundamentals of Statistics
7. Statistics-Theory, Methods and Applications
8. Business Statistics
9. Business Statistics
10. Business Statistics

Reddy, C.R Deep Publications.
Kapoor V.K.
Elhance.D.N
Gupta S.P
Gupta B.N.
Gupta S.C
Sancheti,D.C. &Kapoor V.K
J.K.Sharma
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II B.Com (General)
BANKING THEORY AND PRACTICES – SYLLABUS
AT THE END OF THIRD SEMESTER
2016 – 2019 Batch
(W.e.f. 2016 – 2017)

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.

Books for Reference

- | | |
|-------------------------------------|-------------------------------------|
| 1. Banking Theory: Law & Practice | : K P M Sundram and V L Varsheney |
| 2. Banking Theory, Law and Practice | : B. Santhanam; Margam Publications |
| 3. Banking and Financial Systems | : Aryasri |
| 4. Introduction to Banking | : Vijaya Raghavan |
| 5. Indian Financial System | : M.Y.Khan |
| 6. Indian Financial System | : Murthy & Venugopal |



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OFFICE AUTOMATION TOOLS - SYLLABUS

AT THE END OF THIRD SEMESTER

2016 – 2019 Batch

(W.e.f. 2017 – 2018)

Unit – I : MS-Excel: Features of MS-Excel, parts of MS-Excel window, entering and editing data in worksheet, number formatting in Excel, different cell reference, how to enter and edit formula in Excel, auto fill and custom fill, printing options.

Unit – II: Formatting options: Different formatting options, change row height, formulae and functions, Excel names, Functions: Meaning and advantages of functions, different types of functions available in Excel, financial functions, date and time, engineering, statistical, math and trig, logical, text, information, look up and reference functions, operators in Excel, Database functions.

Unit – III: Charts: Different types of charts, parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering, Excel sub totals.

Macro: Meaning and advantages of Macros, creation, editing and deletion of macros, creating a macro, how to run, how to delete a macro.

Unit – IV: MS Access: Creating a simple Database and Tables: Features of MS-Access, Creating a database, parts of Access, Data types and properties, adding, deleting fields, renaming the fields in a table. **Tables:** Table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

Unit – V: Finding, Sorting and Displaying Data: Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multilevel sorts, Finding incomplete matches, showing all records after a Query, saving queries crosstab queries. **Printing Reports:** Simple table. Form and database printing, defining advanced reports, manual reporting, properties in reports, saving reports. **Relational Databases:** Flat versus relational, types of relationships, viewing relationships, defining and redefining relationships, Creating and Deleting Relationships.

Reference Books:

1. Working in Microsoft Office, Ron Mansfield, Tata McGraw Hill(2005).
2. Using Microsoft Office 2007, Ed Bott, Woody Leonhard, Pearson Education(2007).
3. Microsoft Office, Sanjay Saxena.

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ACCOUNTING FOR SERVICE ORGANIZATIONS -- SYLLABUS

AT THE END OF FOURTH SEMESTER

2016 – 2019 Batch

(W.e.f. 2016 – 2017)

UNIT I: Non-Trading/Service Organization:

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

5,10

UNIT II: Electricity supply companies:

Meaning and features of Double Account System – Advantages and Limitations of Double Account System – Double entry Vs Double Accounting – Preparation of final Accounts – (a) Revenue Account – (b) Net revenue Account – (c) Capital Account – (d) General Balance Sheet (including problems).

5,10

UNIT III: Bank Accounts:

Bank Accounts – Banking Regulation Act, 1969 – Books and Register to be maintained by Banks – Slip system of posting – Rebate on Bills Discounted – Schedule of Advances – Non performing Assets – Legal provisions relating to preparation of final Accounts (including problems).

UNIT IV: Insurance Companies:

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) – LIC Act, 1972.

Additional Input : Insurance Claims.

Suggested Readings

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
8. Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.

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II B.Com (General & Computer Applications)
BUSINESS LAWS – SYLLABUS
AT THE END OF FOURTH SEMESTER
2016 – 2019 Batch
(W.e.f. 2017 – 2018)

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 and Acceptance:

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

UNIT – III 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:

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

UNIT - V:

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

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication.
2. Kapoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

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II B.Com (General) – INCOME TAX – SYLLABUS

AT THE END OF FOURTH SEMESTER

2016 – 2019 Batch

(W.e.f. 2016 – 2017)

UNIT I : Introduction

Income Tax law (Present Act and Brief History of Income Tax, Objectives of Tax) – Basic concepts:- Assessee, Person, Assessment year, Income (Features, Gross total Income and total income), Agricultural income (types) – Residential status:- (Determination of status of individual, Determination of status of HUF, FIRM, AOP or Body of Individuals, Determination of status of companies, Determination of status of other person) - Exempted Income under section 10.(theory only)

UNIT II: Income from Salary

Allowances[Section 17(3)], Prerequisites, Profits in Lieu of Salary [Section 17(3)], Deductions U/S16 out of Gross Salary, Qualifying amount for deduction U/S 80C (including problems).

UNIT III: Income from House property

Types of rental values, Computation of Annual value of let out house property, Computation of Annual value of self occupied house property, Deductions from Income from house property U/S 24 (including problems).

UNIT IV: Income from capital gains, Income from other sources

short term capital gains, long term capital gains, Exemption U/S54 (including problems), Income from other sources:- General income [Section 56(1)], Specific income [Section 56(2)], Types of securities, Deductions out of Interest on Securities, Deductions out of Interest on securities, Dividend, Deductions allowed U/S57 (Theory only).

UNIT V: Computation of Gross Total Income

Deductions under section – 80 (Theory only).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

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BANKING THEORY AND PRACTICES – SYLLABUS
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3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

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BUSINESS ANALYTICS – SYLLABUS

AT THE END OF FOURTH SEMESTER

2016 – 2019 Batch

(W.e.f. 2017 – 2018)

Unit-I: Introduction: Data concepts : Data, Big Data, Business Analytics, Challenges with Business Analytics, Benefits of Business Analytics, Applications of Business Analytics - Business Analytics Life Cycle - Business Analytics Process - Data exploration & visualization - Business Analytics as Solution for Business Challenges.

Unit-II: Automated Data Analysis: Tabulation and Cross Tabulation of Data: Univariate, Bivariate and Multivariate Data Analysis – ANOVA.

Unit-III: Hypothesis Testing: Type 1 & 2 errors - T-test, ANOVA, Chi-Square and correlation - Linear Regression Analysis - Logistic Regression - Cluster Analysis - Market Basket Analysis.(Theory)

Unit-IV: Business Data Management: Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Creating Data Marts – Data Integration – OLTP and OLAP.

Unit-V: SPSS Packages: Introduction to SPSS, Opening SPSS, Layout of SPSS, SPSS menu items – Applications and Case Studies.

Suggested Books:

1. Gupta S.P. "Statistical Methods", Sultan Chand, New Delhi, 2010.
2. K.V.Rao, "Research Methodology in Commerce and Management", Sterling Publishers, New Delhi, 2012.
3. T.S. Wilkinson & P.L. Bhandarkar, "Methodology and Techniques of Social Research", 2010.
4. R.N. Prasad and Seema Acharya, "Fundamentals of Business Analytics", Wiley India Publication.



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ENTREPRENEURSHIP – SYLLABUS

(Common for all IV Semester B.A/B.Com/B.Sc Courses)

2016 – 2019 Batch

(W.e.f. 2016 – 2017)

Unit-I: Entrepreneurship:

Entrepreneur characteristics -Classification of Entrepreneurships-Incorporation of Business-Forms of Business organizations -Role of Entrepreneurship in economic development -Start-ups.

Unit-II: Idea Generation and Opportunity Assessment:

Ideas in Entrepreneurships-Sources of New Ideas-Techniques for generating ideas-Opportunity Recognition -Steps in tapping opportunities.

Unit-III: Project Formulation and Appraisal :

Preparation of Project Report -Content; Guidelines for Report preparation -Project Appraisal techniques-economic - Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

Unit-IV: Institutions Supporting Small Business Enterprises:

Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc.-state level Institutions-DICs- SFC- SSIDC- Other financial assistance.

Unit-V: Government Policy and Taxation Benefits:

Government Policy for SSIs-tax Incentives and Concessions-Non-tax Concessions-Rehabilitation and Investment Allowances.

References:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development-Small Business Enterprises, Pearson, 2009

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SEMESTER – V



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III B.Com (General & Vocational)

BUSINESS LEADERSHIP - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

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III B.Com (General & Vocational)

COST ACCOUNTING - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit – 1: Introduction: 1. Definitions of Cost Accounting, 2.Objectives, 3. Advantages of Cost Accounting, 4. Distinguish between Financial accounting, Cost accounting and Management accounting, 5. Cost concepts and classification, 6. Cost centre and Cost unit, 7. Cost sheet advantages.

Problems in preparation of Cost Sheet.

Unit – II Elements of Cost: 1. Meaning of Direct material and Indirect material, 2. ABC analysis, 3. Advantages of material control.

Problems methods of pricing issues (FIFO,LIFO, weighted average, base stock methods problems only).

Unit – III Labour and overheads: 1. Meaning of Direct Labour and Indirect Labour, 2. Control of labour costs, 3. Time keeping and time booking, 4. Idle time, 5. Methods of payment of wages(Theory only), **Overheads:** 6. Features and classification of overheads.

Problems: 1. Primary distribution method, 2. Secondary distribution method : 1) Step method, 2) Repeated distribution method.

Unit – IV Methods of Costing: 1. Features of job costing, 2. Advantages of job costing, 3. Meaning & features of process costing, 4. Advantages of process costing, 5. Process losses, 6. Joint products.

Problems in process costing.

Unit – V Costing Techniques: 1. Concept of marginal costing, 2. Features and advantages and Limitations of marginal costing, 3. Meaning and Advantages of standard costing, 4. Meaning and advantages of variance analysis.

Problems in material variance and labour variances.

References: 1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.

2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.

3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.

5. S.N .Maheswari – Principles of Management Accounting.

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COMMERCIAL GEOGRAPHY - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

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 - Districtwise Profile.

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

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

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III B.Com (General)

GOODS & SERVICE TAX FUNDAMENTALS - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

UNIT – I: INTRODUCTION: Overview of GST – Concepts – Limitations of VAT – Need for Tax Reforms – Justification for introduction of GST – Shortcomings and advantages at the Central Level and State Level on introduction of GST – Process of Introduction of GST – Constitutional Amendments.

UNIT – II: GST: Principles – Models of GST: Australian, Canadian, Kelkar-Shah – Bagchi Poddar – Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.

UNIT – III: TAXES AND DUTIES: Subsumed under GST – Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products – Tax on Tobacco products – Taxation of Services.

UNIT – IV: INTER-STATE GOODS AND SERVICES TAX: Major advantages of IGST model – Interstate Goods and Service tax: Transactions within a State under GST – Interstate transactions under GST – Illustrations.

UNIT – V: TIME OF SUPPLY OF GOODS & SERVICES: Value of Supply – Input Tax Credit – Distribution of Credit – Matching of Input Tax Credit – Availability of credit in special circumstances – Cross utilization of ITC between the Central GST and the State GST.

REFERENCES:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

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III B.Com (General) - CENTRAL BANKING - SYLLABUS
AT THE END OF FIFTH SEMESTER
2015 – 2018 Batch
(W.e.f. 2017 – 2018)

Unit-I: Introduction:

1. Definition and Evolution of Central Bank 2. Functions of Central Bank 3. Development of Central Banks in Developed countries 4. Role of Central Banks in Developing countries 5. Principles of Note issue – Currency principle and Banking principle 6. Principles of Note issue -Maximum Fiduciary system- Fixed Fiduciary system – Proportional reserve system – Minimum reserve system 7. Trends in Central Bank Functions

Unit-II: Central banking in India:

1. Origin of Reserve Bank of India 2. Constitution and Management 3. Departments of RBI 4. Objectives of RBI 5. Main Functions of RBI 6. Developmental Functions of RBI 7. Corporate Governance in Banks 8. Recent Developments of RBI 9. RBI Act. 10. Interface between RBI and Other Banks

Unit-III: Monetary and Credit Policies:

1. Meaning and definition of Monetary and Credit Policies 2. Objectives of Monetary policy 3. Objectives of Monetary policy in India as stated by RBI 4. Significance and limitations of Monetary policy 5. Meaning and sources of Currency Supply 6. Meaning of CRR, SLR, Repo Rates - Reverse Repo Rates 7. Meaning and Objectives of Credit Control 8. Credit Control measures – Quantitative methods and Qualitative methods.

Unit-IV: Inflation and price control by RBI:

1. Intervention mechanisms 2. Exchange rate system in India 3. Objectives of Exchange rate management 4. Sterilisation 5. Features of Current exchange rate regime 6. Steps by RBI to stabilize rupee 7. Inflation meaning & measures 8. Causes of Inflation 9. Objectives of price policy 10. Measures to control Inflation – Monetary & fiscal policies.

Unit-V: Supervision and Regulation:

1. RBI Supervision and regulation of Banks 2. Prudential Norms, Basel Norms, Disclosure Norms 3. Concept of Money laundering 4. Process of Money laundering 5. Impact of money laundering 6. Meaning of liberalization 7. Effect of Liberalisation 8. Meaning of Globalization 9. Effect of Globalisation.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..

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III B.Com(General) – RURAL AND FARM CREDIT - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Rural Credit:

1. Concept of Rural Credit 2.Objectives and Significance of Rural credit 3.Classification of rural credit 4. General Credit Card (GCC) 5. Financial Inclusion 6. Rupay Card, advantages of Rupay Card.

Unit-II: Rural Credit Agencies:

1. Rural Credit Agencies 2. Institutional Agencies for financing agriculture and Rural development 3. Non-institutional Agencies for financing agriculture and Rural development 4. Self-Help Groups (SHG) 5.Functions of SHG 6. Financing for Rural Industries

Unit-III: Farm Credit:

1. Farm Credit 2. Scope and Importance of farm credit 3.Principles of Farm Credit 4.Types of Farm Credit 5. Cost of Credit 6. Problems and remedial measures of Farm Credit 7. Features of Kisan Credit Card (KCC) Scheme 8. Advantages of KCC

Unit-IV: Sources of Farm Credit:

1. Sources of Farm Credit 2.Cooperative Credit 3. PACS 4. APCOB 5. NABARD 6. Lead Bank Scheme 7. Role of Commercial and Regional Rural Banks 8. Problems of recovery and over dues.

Unit-V: Farm Credit Analysis:

1. Farm Credit Analysis 2. Eligibility Conditions 3. Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) 4.Analysis of 3 C's of Credit (Character, Capacity and Capital) 5.Crop index reflecting use and farm Credit 6.Rural Credit Survey Reports

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub.ltd

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III B.Com (Vocational)
TAXATION - SYLLABUS
AT THE END OF FIFTH SEMESTER
2015 – 2018 Batch
(W.e.f. 2017 – 2018)

Unit-I: Introduction: Objectives - Principles of Taxation - Brief History - Basic Concepts: Assessee, person, assessment year, previous year, income, agricultural income; - Capital and Revenue; Basis of Charge - Exempted Incomes - Residential Status.

Unit-II: GST Fundamentals: Overview of GST – Concepts: Advantages and disadvantages of GST - Limitations of VAT - Need for Tax Reforms - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit-III: Computation of income under different heads: Income from Salary: allowances, perquisites - Income from House Property: types of rental values - Income from Business/Profession, Deductions u/s 80C to 80U - Income from Capital Gains: long term, short term - Income from Other Sources.

Unit-IV: Taxation System in India: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-V: Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income Tax Authorities.

References:

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

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**III B.Com Vocational
PROGRAMMING IN 'C' - SYLLABUS
AT THE END OF FIFTH SEMESTER**

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit- I: Introduction to Algorithms and Programming Languages: Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts. **Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples – Type Conversion and Type Casting

Unit-II: Decision Control and Looping Statements: Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement.

Unit- III: Functions: Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function.

Unit- IV: Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays, Strings: Introduction String and Character functions.

Unit-V: Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – - Passing Arguments to Functions using Pointer – Pointer and Arrays – Passing Array to Function. Structure, Union, and Enumerated Data Types: Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions – Enumerated Data Types.

Reference Books:

1. Reema Thareja, Introduction to C programming, Oxford University Press.
2. E Balagurusamy, Computing Fundamentals & C Programming – Tata McGraw-Hill, 2008.
3. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
4. Henry Mulish & Hubert L.Coo Reema Thareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House, 1996.

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III B.Com Vocational
DATABASE MANAGEMENT SYSTEM - SYLLABUS
AT THE END OF FIFTH SEMESTER
2015 – 2018 Batch
(W.e.f. 2017 – 2018)

Unit-I: 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.

Unit-III: Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Types of Entity, Types of Attributes, Relationship Degree, Relationship Classification, Generalization and Specialization, 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), Set Operations, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Integrity Constraints.

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.

Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.


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WEB TECHNOLOGIES - SYLLABUS

AT THE END OF FIFTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Introduction: HTML, XML, and WWW, **Topologies:** Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

Unit-II: Cascading Style Sheets: Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

Unit-III: Introduction to JavaScript: What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

Unit-IV: Objects in JavaScript: Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

Unit-V: DHTML with JavaScript: Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

References:

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.

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SEMESTER – VI



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III B.Com (General) – TALLY - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Fundamentals of Tally.ERP 9: Features - Start Tally, Create and Alter a Company - Creating Single Group/Multiple Groups, Display, Deleting Groups - Ledger: Creating Single Ledger / Multiple Ledgers.

Unit-II: Create Accounting Masters in Tally.ERP 9 - Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts – Walkthrough for creating Chart of Accounts – Back-up of data and Restoring - Tally Audit Features.

Unit-III: Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Generating Reports.

References:

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
2. Tally 9.0 (English Edition), (Google eBook) Computer World
3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
5. Fundamentals of Computers, by V. Rajaraman, PHI

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III B.Com – Vocational

EVENT MANAGEMENT - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Event Concept: Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

Unit-II: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-III: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews.

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III B.Com – (General & Vocational)

MARKETING - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Introduction: Concepts of Marketing: Meaning and definition of marketing – Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Importance 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 product development, 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 , services of wholesalers and retailers – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.

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III B.Com(General & Vocational) – AUDITING - SYLLABUS
AT THE END OF SIXTH SEMESTER
2015 – 2018 Batch
(W.e.f. 2017 – 2018)

Unit-I: Introduction: 1.Auditing meaning and definition – 2. Functions of Auditing – 3. Distinction between Accounting and Auditing – 4.objectives of Auditing – 5.Importance of Auditing – 6.Types of Errors – 7.Types of Frauds –8. Auditing as a Vigil mechanism – 9. Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: 1. Types of Audit on the basis of ownership – private Audit, Government Audit, Internal Audit & Statutory Audit – 2. On the basis of time – continuous Audit, Periodical Audit, Interim Audit, 3. On the basis of scope – Cost Audit, Management Audit, Tax Audit, Secretarial Audit - 4. Merits & demerits of continuous audit – 5. Merits & demerits of periodical audit – 6. Distinction between internal audit and External audit.

Unit-III: Planning of Audit: 1.Steps to be taken at the commencement of a new audit – 2. Audit programme meaning and types – 3. Merits & demerits of Audit programme – 4. Audit note book meaning and contents – 5. Features of internal check – 6. Merits & demerits of internal check – 7. Internal control – 8. Principles of Internal Control.

Unit – IV: Vouching and Investigation: 1. Meaning and objectives of Vouching – 2. Types of Vouchers – 3. Vouching of cash and trading transactions – 4. Vouching of cash book – 5. Vouching of purchases book and sales book – 6. Vouching of purchase returns book and sales returns books – 7. Investigation – 8. Auditing Vs Investigation.

Unit – V: Company Audit and Auditors Report: 1.Auditor's qualifications – 2. Disqualifications of Auditor – 3. Appointment of Auditor – 4. Reappointment – 5. Qualities of Auditor – 6. Rights and duties of Company Auditor – 7. Liabilities of Company Auditor – 8. Audit report contents – 9. Types of Audit report – 10. Preparation of Audit report – 11. Relevant provisions of companies Act 2013.

References: 1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.

2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.

3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.

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MANAGEMENT ACCOUNTING - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting – meaning and definitions of management accounting - objectives and functions of management accounting - advantages and limitations of management accounting.

Financial Statement analysis and interpretation: Meaning and objectives of financial statements - function and importance of financial statements - trend analysis.

- Problems in Comparative Income statement and balance sheet.
- Problems in common size income statement and balance sheet.
- Problems in trend analysis.

Unit-II: Ratio Analysis: Meaning and Classification of Ratio Analysis - Importance and limitations - interpretation of Accounting ratios.

- Problems in liquidity, profitability, activity and solvency ratios.

Unit-III: Fund Flow Statement: Concept of fund: uses and limitations of funds flow analysis - causes for changes in work of capital.

- Problems in funds flow statement.

Unit-IV: Cash Flow Statement: Meaning and Concept of cash flow –Uses and limitations of cash flow analysis – difference between funds flow and cash flow statement – importance of cash flow statement – need for preparing cash flow statement.

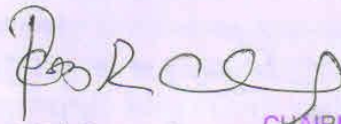
- Problems in cash flow statement.

Unit-V: Break-Even Analysis and Decision Making: meaning and importance of break-even point – uses and limitations of break-even point – margin of safety.

- Problems in calculation of break-even point.
- Problems in make/buy decision.

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
- 5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.



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III B.Com(General) – FINANCIAL SERVICES - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

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 and CARE – 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.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, "Indian Financial System", Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.

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III B.Com – (General)
MARKETING OF FINANCIAL SERVICES - SYLLABUS
AT THE END OF SIXTH SEMESTER
2015 – 2018 Batch
(W.e.f. 2017 – 2018)

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.

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TALLY WITH GST APPLICATIONS - SYLLABUS

AT THE END OF SIXTH SEMESTER

2015 – 2018 Batch

(W.e.f. 2017 – 2018)

UNIT – I: Introduction to GST, Difference between GST and VAT, Taxes subsumed under GST, Exempt from GST, Components of GST, GST Registration, Benefits of GST.

UNIT – II: GST Transition, GST Rates, Ledgers, Ledger Creation – Single and multiple Ledgers, Altering Ledgers, Configure Stock Ledger, GST rate allocation to stocks.

UNIT – III: GST invoice- create new voucher types, customizing the existing voucher types with applicable GST rates, Alteration of vouchers, Deletion of vouchers, Input tax credit on purchase vouchers.

UNIT – IV: GST Returns, Regular Monthly filling returns, Composition Quarterly filling returns, Generation of Returns Form GSTR-1, Form GSTR-2 and Form GSTR-3.

UNIT – V: Payment of GST Taxes online, Reverse charge mechanism, Records to be maintained.

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III B.Com (Vocational) – E-COMMERCE - SYLLABUS
AT THE END OF SIXTH SEMESTER
***2015 – 2018 Batch**
(W.e.f. 2017 – 2018)

Unit-I: Introduction to E-Commerce: Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. **Business Strategy in an Electronic Age:** Supply Chains - Porter's Value Chain Model - Inter Organizational Value Chains - Competitive Strategy - First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

Unit-II: Business-to-Business Electronic Commerce: Characteristics of B2B EC - Models of B2B EC - Procurement Management by using the Buyer's Internal Market place - Just in Time Delivery - Other B2B Models, Auctions and Services - From traditional to Internet Based ED - Integration with Back-end Information System - Role of Software Agents for B2B EC - Electronic marketing in B2B - Solutions of B2B EC - Managerial Issues. **Electronic Data Interchange (EDI):** EDI nuts and bolts, EDI and Business.


Unit-III: Internet and Extranet : Automotive Network Exchange: Largest Extranet - Architecture of the Internet - Intranet and Extranet - Intranet software - Applications of Intranets - Intranet Application Case Studies - Considerations in Intranet Deployment - Extranets - Structures of Extranets - Extranet products and services - Applications of Extranets - Business Models of Extranet Applications - Managerial Issues. **Electronic Payment Systems:** Issues and Challenges.

Unit-IV: Public Policy: From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues - Protecting Privacy - Protecting Intellectual Property - Free speech, Internet Indecency and Censorship - Taxation and Encryption Policies, **Other Legal Issues:** Contracts, Gambling and More - Consumer and Seller Protection in EC.

Unit-V: Infrastructure For EC : Network of Networks - Internet Protocols - Web- Based client/Server - Internet Security - Selling on the Web - Chatting on the Web - Multimedia delivery - Analyzing Web Visits - Managerial Issues. Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

Reference Books:

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
3. E Business by Jonathan Reynolds from Oxford University Press.
4. Efraim Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.


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