B.COM

2021-2022

SYLLABUS

DEPARTMENT OF COMMERCE

SRI YN COLLEGE(A)

NARSAPUR

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2021-2022

B.COM SYLLABUS

B.COM (GENERAL & COMPUTER APPLICATIONS)

S.NO	TITLE OF THE PAPER	SEMESTER
1.	Fundamentals Of Accounting B.Com(General & CA)	I
2.	Business Organisation and Management B.Com(General & CA)	I
3.	Business Environment B.Com(General)	I
4.	Information Technology B.Com (Computer Applications)	I
5.	Insurance Promotion (Skill Development Course)	I
6.	Financial Accounting B.Com(General & CA)	II
7.	Business Economics B.Com(General & CA)	II
8.	Banking Theory and Practices B.Com(General)	II
9.	E-Commerce and Web designing B.Com(CA)	II
10.	Business Communication (Skill Development Course)	II
11.	Advertising (Skill Development Course)	II
12.	Advanced Accounting B.Com(General & CA)	III
13.	Business Statistics B.Com(General & CA)	III
14.	Marketing B.Com(General)	III
15.	Programming with C, C++	III

	B.Com(CA)	
16.	Corporate Accounting B.Com(General & CA)	IV
17.	Cost and Management Accounting B.Com(General & CA)	IV
18.	Auditing B.Com(General & CA)	IV
19.	Business Laws B.Com(General & CA)	IV
20.	Income Tax B.Com(General & CA)	IV
21.	GST B.Com(General)	IV
22.	DBMS B.Com(CA)	IV
23	Business Leadership B.Com(General & CA)	V
24.	Cost Accounting B.Com(General & CA)	V
25.	Commercial Geography B.Com(General & CA)	V
26.	GST Fundamentals B.Com(General)	V
27.	Central Banking B.Com(General)	V
28.	Rural and Farm Credit B.Com(General)	V
29.	Banking Theory and Practices B.Com(CA)	V
30.	Data Base Management System B.Com(CA)	V
31.	Web Technology B.Com(CA)	V
32.	Taxation B.Com(CA)	V
33.	Tally B.Com(General)	VI

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

SEMESTER - I

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com (General & Computer Applications)

FUNDAMENTALS OF ACCOUNTING – SYLLABUS

AT THE END OF FIRST *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

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

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

Syllabus

UNIT I: Introduction to Accounting:

Need for Accounting – Definitions, Objectives, Advantages of Accounting - Book keeping and Accounting – Accounting concepts and conventions – Double entry book keeping – Classification of accounts - Rules of Journalisation – GAAP – Accounting cycle – Journalising - Posting to Ledgers - Balancing of Ledger accounts(including problems).

UNIT II: Subsidiary Books :

Types of Subsidiary books - Preparation of Subsidiary Books – Types of Discounts - Cashbook – Three Column Cashbook – Contra entries - petty cashbook – Imprest system

UNIT III: Bank Reconciliation Statement:

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

UNIT IV : Trial Balance & Rectification of Errors:

Objectives of Trial Balance – Preparation 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 – suspense Account(including problems).

UNIT V : Final Accounts:

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

Average Due date – Meaning and merits – Calculation of Average Due date

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.

Suggested Co-Curricular Activities:

- Bridge Course for Non-commerce Students
- Practice of Terminology of Accounting
- Quiz, Word Scramble
- Co-operative learning
- Seminar
- Co-operative learning
- Problem Solving Exercises
- Matching, Mismatch
- Creation of Trial Balance
- Visit a firm (Individual and Group)
- Survey on sole proprietorship and prepare final accounts of concern
- Group Discussions on problems relating to topics covered in syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

I B.Com (General & Computer Applications)

BUSINESS ORGANISATION AND MANAGEMENT – SYLLABUS

AT THE END OF FIRST *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the student will be able to

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Syllabus

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 Organisation.

Unit-II: Forms of Business Organizations: Features, Merits and demerits of Sole Proprietorship – Features, merits and demerits of Partnership Business - Features, merits and demerits of Joint Stock Company - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs) – Difference between Private Ltd. and Public Ltd. Company.

Unit-III: Company Incorporation: Preparation of important Documents for incorporation of Company – Certificate of Incorporation and Certificate of Commencement of Business - Memorandum of Association – Articles of Association – Difference between Memorandum of Association and Articles of Association - Prospectus and its contents.

Unit-IV: Management: Meaning and characteristics of Management – Administration Vs Management – Levels of Management – Fayol's 14 principles of Management.

Unit-V: Functions of Management: Different functions of Management – Meaning, characteristics of Planning – Merits and demerits of Planning – Characteristics of Organisation – Principles of Organisation – Merits and demerits of Line and Staff Organisation.

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.

Suggested Co-Curricular Activities:

- Book Reading ϖ Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
- Talk on current affairs about business, industry etc.
- Simple project work on development of Certificate of Incorporation.
- Prospectus and Certificate of commencement of business
- Biography of well-known management thinkers and managers of gigantic companies
- Examinations (Scheduled and surprise tests)

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com (General)

BUSINESS ENVIRONMENT – SYLLABUS

AT THE END OF *FIRST SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

Syllabus

Unit – I: Overview of Business Environment

Meaning of Business Environment — characteristics of Business Environment – Micro and Macro Dimensions of Business Environment – Economic– Social – Cultural – Political – Legal – Technological – Demographic.

Unit – II: Economic Environment

Meaning of Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies and 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 1991 – Competition Law –Fiscal Policy – Objectives and Limitations of Fiscal Policy – Monetary policy of RBI.

Unit – IV: Social, Political and Legal Environment

Concept of Social Responsibility of Business towards Stakeholders – Concept of Demonetization – GST and their Impact – Political stability – Legal changes

Unit – V: Global Environment

Meaning of Globalisation – Role of WTO - Functions of WTO – IBRD – Trade Blocks, BRICS, SAARC, ASEAN in Globlisation.

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.

Suggested Co-Curricular Activities:

- Seminar on overview of business environment
- Debate on micro v/s macro dimensions of business environment
- Co-operative learning
- Seminar on Monetary policies of RBI
- Debate on social, political and legal environment
- Group Discussions on Global environment and its impact on business
- To learn about NITI Ayog and National Development Council
- Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- Reports on WTO, BRICS, SAARC etc.
- Examinations (Scheduled and surprise tests) on all units

APPROVED

BVRatnam 27/10/2024

CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com (Computer Applications)

INFORMATION TECHNOLOGY – SYLLABUS

AT THE END OF FIRST *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components

2. understand the difference between an operating system and an application program, and what each is used for in a computer

3. Use technology ethically, safely, securely, and legally

4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems

B. Explains (Understanding)

5. Apply standard statistical inference procedures to draw conclusions from data

6. Retrieve information and create reports from databases

7. Interpret, produce, and present work-related documents and information effectively and accurately

C. Critically examines, using data and figures (Analysis and Evaluation**)

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data

9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.

10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.

11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

Syllabus

Unit I - Introduction:

Computer Definition - Characteristics and Limitations of Computer — Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture – Primary and Secondary Memories – Input and Output Devices – Operating System – Function of Operating System – Types of Operating System – Languages and its Types

Unit II - MS word:

Word Processing – Features – Advantages and Applications – Parts of Word Window Toolbar - Creating, Saving, Closing, Opening and Editing of a Document – Moving and Copying a Text – Formatting of Text and Paragraph – Bullets and Numbering – Find and Replace – Insertion of objects – Headers and Footers – Page Formatting – Auto Correct Spelling and Grammar – Mail Merge – Macros

Unit III - MS Excel:

Features – Spread Sheet – Workbook – Cell – Parts of a window – Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas – Types of Function Templates – Macros – Sorting – Charts – Filtering – Consolidation – Grouping – Pivot Table

Unit IV- MS Power point:

Introduction – Starting – Parts – Creating of Tables – Create Presentation – Templates Auto Content Wizard – Slide Show – Editing of Presentation – Inserting Objects and charts

Unit V- MS Access:

Orientation to Microsoft Access – Create a Simple Access Database – Working with Table Data – Modify Table Data – Sort and Filter Records – Querying a Database – Create Basic Queries – Sort and Filter Data in a Query – Perform Calculations in a Query – Create Basic Access Forms – Work with Data on Access Forms – Create a Report – Add Controls to a Report – Format Reports

References:

1. Fundamentals of Computers ByBalagurusamy, Mcgraw Hill

2. Computer Fundamentals Anita Goel Pearson India

3. Introduction to Computers Peter Norton

4. Fundamentals of Computers Rajaraman V Adabala N

5. Office 2010 All-in-One For Dummies Peter Weverka

6. MS-Office S.S. Shrivastava

7. MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha, KratikaBPB Publications

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable

- Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
- Student seminars (on topics of the syllabus and related aspects (individual activity)
- Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
- Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)
- Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275.

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com, BBA – INSURANCE PROMOTION – SYLLABUS

AT THE END OF FIRST *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020-2021)

Learning Outcomes:

By successful completion of the course, student will be able to;

1. Understand the field level structure and functioning of insurance sector and its role in protecting the risks.
2. Comprehend pertaining skills and their application for promoting insurance coverage.
3. Prepare better for the Insurance Agent examination conducted by IRDA.
4. Plan 'promoting insurance coverage practice' as one of the carrier options.

Syllabus

UNIT I: Introduction.

Insurance meaning and definition – Types of Insurance – Growth of Insurance Sector in India – Insurance Regulatory and Development Authority – It's Functions.

UNIT II: Life Insurance.

Life Insurance meaning and definition – Life insurance plans – Health Insurance plans – Products and features – Contents of Documents – Sales promotion Methods – Finding Prospective Customers – Counseling – Helping Customers in Filing – Extending post - Insurance Service to Customers.

UNIT III: General Insurance.

General Insurance meaning and definition – It's Products: Motor, Marine, Machinery, Fire, Travel and Transport. – It's Features – Contents of Documents – Dealing with Customer – Explaining products to Customers – promoting customer Loyalty - Maintenance of Records.

Reference Books:

1. Principles of Insurance, Himalaya Publishing house.
2. Principles and Practice of Insurance, Himalaya Publishing house.
3. Fundamentals of Insurance, Himalaya Publishing house.
4. Life and General Insurance Management, Himalaya Publishing house.
5. Websites on insurance Promotion.

Co-curricular Activities Suggested:

1. Collection of pamphlets of various insurance forms and procedures.
2. Invited lectures by Development Officers concerned.
3. Mock practice of selling of insurance products.
4. Preparation of working documents.
5. Assignments, Group discussion, Quiz etc.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SEMESTER – II

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com (General & Computer Applications)

FINANCIAL ACCOUNTING – SYLLABUS

AT THE END OF *SECOND SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course the student will able to:

1. Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
2. Analyse the accounting process and preparation of accounts in consignment and joint venture.
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
4. Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities
5. Design an accounting system for different models of business at his own using the principles of existing accounting system.

Syllabus

UNIT I: Depreciation –

Meaning and Causes of Depreciation – Objectives of depreciation – Methods of depreciation – Straight Line Method – Written Down Value Method – Annuity Method – Depletion Method.(including problems)

UNIT II: Provisions and Reserves:

Meaning of Provision and Reserve – Types of Provisions – Types of Reserves – Provision Vs 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: Bills of Exchange:

Meaning of Bill of exchange - Features of Bill – advantages of Bill - Bills of Exchange Vs promissory note – Parties in the Bill – Retaining the Bill - Discounting of Bill – Endorsement of Bill – Sending the bill to Bank for collection – Honour and Dishonour – Entries in the Books of Drawer and Drawee (Theory only).

UNIT IV: 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 (including problems).

UNIT V: Joint Venture:

Joint Venture Features - Differences between Joint-venture and consignment – Differences between Joint Venture and Partnership - Accounting procedure - Methods of keeping records – Maintaining accounts by one coventurer and separate set of books method (including problems)..

Account current – meaning and 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.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Seminar
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Proforma invoice and account sales
- Visit a consignment and joint venture firms(Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPU

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
I B.Com (General & Computer Applications)
BUSINESS ECONOMICS – SYLLABUS
AT THE END OF *SECOND SEMESTER*
2021 – 2024 Batch
(W.e.f. 2020 – 2021)

Learning Outcomes:

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

1. Describe the nature of economics in dealing with the issues of scarcity of resources.
2. Analyze supply and demand analysis and its impact on consumer behaviour.
3. Evaluate the factors such as production and costs affecting firms behaviour.
4. Recognize market failure and the role of government in dealing with those failures.
5. Use economic analysis to evaluate controversial issues and policies.
6. Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

Syllabus

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, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

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

Unit-V: National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National IncomeProblems in Measuring National Income.

References:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

Suggested Co-Curricular Activities:

- Assignments
- Student Seminars
- Quiz , JAM
- Study Projects
- Group Discussion
- Graphs on Demand function and demand curves
- Learning about markets
- The oral and written examinations (Scheduled and surprise tests),
- Market Studies
- Individual and Group project reports,
- Annual talk on union and state budget
- Any similar activities with imaginative thinking beyond the prescribed syllabus

APPROVED

BV Ratnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

I B.Com (General)

BANKING THEORY AND PRACTICES – SYLLABUS

AT THE END OF SECOND *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course the student will able to:

1. Understand the basic concepts of banks and functions of commercial banks.
2. Demonstrate an awareness of law and practice in a banking context.
3. Engage in critical analysis of the practice of banking law
4. Organize information as it relates to the regulation of banking products and services.
5. Critically examine the current scenario of Indian Banking system.
6. Formulate the procedure for better service to the customers from various banking innovations

Syllabus

UNIT -I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit creation with examples - Kinds of Banks – Functions of Central 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.

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

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

I B.Com (Computer Applications)

E-COMMERCE AND WEB DESIGNING – SYLLABUS

AT THE END OF SECOND *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Understand the foundations and importance of E-commerce

2. Define Internet trading relationships including Business to Consumer, Businessto-Business, Intra-organizational

3. Describe the infrastructure for E-commerce

4. Discuss legal issues and privacy in E-Commerce

5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. Explains (Understanding)

6. Recognize and discuss global E-commerce issues

7. Learn the language of the web: HTML and CSS. C. Critically examines, using data and figures (Analysis and Evaluation)

8. Analyze the impact of E-commerce on business models and strategy

9. Assess electronic payment systems

10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps: Define purpose of the site and subsections

- Identify the audience
- Design and/or collect site content
- Design the website theme and navigational structure
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts

E. Build a site based on the design decisions and progressively incorporate tools and techniques covered

Syllabus

Unit I: Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce. Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution And Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

Unit-II: E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), 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), Auctions, 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 (Security Intrusions And Breaches, Attacking Methods Like Hacking, Sniffing, Cyber Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients)

References:

1. E-commerce and E-business Himalaya publishers
2. E-Commerce by Kenneth C Laudon, PEARSON INDIA
3. Web Design: Introductory with MindTap Jennifer T Campbell, Cengage India
4. HTML & WEB DESIGN:TIPS& TECHNIQUES JAMSA, KRIS, McGraw Hill
5. Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson
6. HTML & CSS: COMPLETE REFERENCE POWELL,THOMAS, McGrawHill

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

I B.Com , BBA - SKILL DEVELOPMENT COURSE

BUSINESS COMMUNICATION – SYLLABUS

AT THE END OF SECOND *SEMESTER*

2021 – 2024 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

After successful completion of this course, students will be able to;

1. Understand the types of business communication and correspondence
2. Comprehend the processes like receiving, filing and replying
3. Acquire knowledge in preparing good business communications
4. Acquaint with organizational communication requirements and presentations.

Syllabus:

UNIT I : Meaning, Definition and features of communication – process of communication – Importance of communication – Barriers to communication – Measures to make effective Communication.

UNIT II: Types of Business Communications –Categories – Verbal and Nonverbal - Business vocabulary - Business idioms and Collocations – Organisational Hierarchy - Various levels of communication in an organization – Top-down, Bottom-up and Horizontal and Diagonal Communication Advantages and Limitations of Downward Communication – Merits and Demerits of upward Communication -Business reports – Types and presentations of Business Reports – Online communications.

UNIT III: Filing and processing of Business communications -Business letters Importance, styles and Essentials of good Business letters – Structure of Business letters – Types of Business letters- Enquiries, Replies, Placing orders complaints and Adjustment letters -Job application letters -Preparation of Business meeting Agenda – Minutes – Presentations of communication using various methods.

Reference books:

1. Chaturvedi. P.D.Chaturvedi.M - Business Communication concepts, Cases and applications - Pearsons Education
2. Kaul Asha - Effective Business Communication - PHI Learning pvt Ltd
3. www.swayam.gov.in 4. Websites on business communication.

Recommended Co-curricular Activities:

1. Collection of various model business letters
2. Invited lecture/field level training by a local expert
3. Reading of various business reports and minutes and its analysis
4. Presentations of reports, charts etc.
5. Assignments, Group discussion, field visit etc.

BV Ratnam
CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

APPROVED

The SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

I B.Com, BBA - SKILL DEVELOPMENT COURSE

ADVERTISING – SYLLABUS

AT THE END OF *SECOND SEMESTER*

2020 – 2023 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

After Successful completion of this course, the students are able to;

- Understand the field of Advertising
- Comprehend opportunities and challenges in Advertising sector
- Prepare a Primary advertising model
- Understand applying of related skills
- Examine the scope for making advertising a future career

Syllabus

Unit – I:

Introduction of Advertising Concepts – Functions - Types of Advertising – Major decisions in Advertising (5Ms of Advertising) – Advertising Budget Methods - Creative Advertising messages

Unit – II:

Advertising Media – Print Media – Electronic media – Radio's – TV and Internet – Measuring Advertising Effectiveness.

Unit – III:

Role of Advertising Agencies and their responsibiilities — Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), Role of ASCI (Advertising Standard Council of India) - Ethical issues in Advertising.

Reference books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. JethWaneyJaishri& Jain Shruti - Advertising Management - Oxford university Press ublications of Indian Institute of Mass Communications
4. Websites on Advertising.

APPROVED

BV Ratnam
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR 1275

SEMESTER – III

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General & Computer Applications)

ADVANCED ACCOUNTING – SYLLABUS

AT THE END OF THIRD*SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the concept of Non-profit organisations and its accountingprocess.
- Comprehend the concept of single-entry system and preparation of statement ofaffairs.
- Familiarize with the legal formalities at the time of dissolution of the firm.
- Prepare financial statements for partnership firm on dissolution of thefirm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution ofpartnership.

UNITI:

Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities – Distinction between profitable and Non Profitable entities - Provisions as per Sec 8 – Meaning of Donations – Legacies – Entrance fees – Life membership fees - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account – features – Procedure for preparation - Income and Expenditure Account – features – Procedure for preparation – Receipts and Payments Account Vs Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

Single Entry System: Meaning andFeatures of Single Entry System – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit – Net worth method - and Preparation of Statement of Affairs (including Problems).

UNITIII:

Hire Purchase System: Features of Hire purchase System – features of Installment System – Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (Theoryonly).

UNIT IV:

Partnership Accounts-I: Meaning of Partnership – features – Partnership Deed – Partnership Deed contents – kinds of Partners – Profit and Loss Appropriation account – Fixed Capital method - Fluctuating Capital method – Revaluation Account - Accounting Treatment of Goodwill - Admission of a Partner - Retirement of a Partner(including problems).

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – modes of Dissolution – Realization Account- Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

Additional Input:

Branch Accounts – Types of Branches – objectives of Branches – Branch Accounts Vs Departmental Accounts – Debtors System – Accounting treatment.

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by MarghamPublications.
2. Financial Accounting: SN Maheswari& SK Maheswari by VikasPublications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand &Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand&Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikaspublishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBPPublications.
7. Accountancy–III: Tulasian, Tata McGraw HillCo.
8. Accountancy–III: S.P. Jain & K.L Narang, KalyaniPublishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax MannPublications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills InternationalPublishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, HimalayaPublishers.

Suggested Co-Curricular Activities:

- Quiz Programs and Problem Solvingexercises.
- Co-operativelearning.
- Seminar and Visit a single-entry firm, collect data and Creation of Trial Balance of the firm.
- Visit Non-profit organization and collect financialstatements.
- Critical analysis of rate of interest on hire purchaseschemes.
-
- Visit a partnership firm and collect partnership deed.
- Debate on Garner v/s Murray rule in India and outsideIndia.
- Group Discussions on problems relating to topics covered bysyllabus.
- Examinations (Scheduled and surprise tests) on allunits.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
II B.Com (General & Computer Applications)
BUSINESS STATISTICS – SYLLABUS
AT THE END OF THIRD*SEMESTER*
2020 – 2023 Batch
(W.e.f. 2021 – 2022)

Learning Outcomes:
At the end of the course, the student will able to:
- Understand the importance of Statistics in reallife.
- Formulate complete, concise, and correct mathematicalproofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standardtechniques.
- Build and assess data-basedmodels.
- Learn and apply the statistical tools in daylife.
- Create quantitative models to solve real world problems in appropriatecontexts.

UNIT-I:
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-II
Measures of Central Tendency: Types of Averages – Qualities of Good Average Mean, Median, Mode and Medium based Average Geometric Mean – Harmonic Mean [Including Problems]

UNIT-III
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-IV
Skewness and Kurtosis: Skewness Definition – Types of Skewness – Measures of Skewness – Karl Pearson's, Bowley's Co-efficient of Skewness – Kurtosis Definition – Importance [Problems in Skewness only]

UNIT-V
Measures of Relation: Meaningful use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient – Probable Error – Spearman's Rank – Correlation [Including Problem]

Suggested Co-Curricular Activities :
- Student Seminars, Quiz. and Problem SolvingExercises.
- Observe Live Population Clocks – India andworld.
- Collection of statistical data of village/town, District, State,Nation.
- Participate in Crop Cutting Experiments atvillages.
- Percentiles in CET exams.
- Practice Statistical Functions in MS Excel and Draw diagrams and Graphs in MSExcel.
- Use statistical tools in real life like class/college results, local productionetc.
- Prepare questionnaire andschedule.
- Application of averages in everyday life and Examinations (Scheduled and surprisetests).

APPROVED

BVRatnam
CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED A+ GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
II B.Com (General)
MARKETING – SYLLABUS
AT THE END OF THIRD*SEMESTER*
2020 – 2023 Batch
(W.e.f. 2021 – 2022)

Learning Outcomes:
At the end of the course, the student will able to:
- Develop an idea about marketing and marketingenvironment.
- Understand the consumer behaviour and market segmentationprocess.
- Comprehend the product life cycle and product linedecisions.
- Know the process of packaging and labeling to attract thecustomers.
- Formulate new marketing strategies for a specific newproduct.
- Develop new product line and sales promotion techniques for a givenproduct.
- Design and develop new advertisements to givenproducts.

UNITI:
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 –Basis of Segmentation - Selecting Segments – Advantages of Segmentation.

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

UNITIV:
Pricing Decision: Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

UNITV:
Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels - OnlineMarketing

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Prentice Hall ofIndia.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson PrenticeHall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGrawHill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning,McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw HillEducation.
7. Dr L Natarajan, Financial Markets, MarghamPublications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill InternationalPublishers.
9. C N Sonanki, Marketing, KalyaniPublications.

Suggested Co-Curricular Activities:

- Quiz programs and Seminars.
- Practice of Terminology ofMarketing.
- Guest lectures on various topics by marketingagents.
- Observing consumer behaviour on field trips to localmarkets.
- Visit a manufacturing industry/firm for product manufacturingprocess.
- Showing Graphs on Pricingdecisions.
- Analyse theadvertisements.
- Product demonstration by thestudent.
- Conducting the survey on middle man in marketing process and Making aadvertisement.
- Examinations (Scheduled and surprise tests).

APPROVED

BV Ratnam
CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

II B.Com (Computer Applications)

PROGRAMMING WITH C & C++ – SYLLABUS

AT THE END OF THIRD *SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).

1. Develop programming skills.
2. Declaration of variables and constants use of operators and expressions.
3. learn the syntax and semantics of programming language.
4. Be familiar with programming environment of C and C++.
5. Ability to work with textual information (characters and strings) & arrays

B. Explains (Understanding).

6. Understanding a functional hierarchical code organization.
7. Understanding a concept of object thinking within the framework of functional model.
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. Critically examines, using data and figures (Analysis and Evaluation).

9. Choose the right data representation formats based on the requirements of the problem.
10. Analyze how C++ improves C with object-oriented features.
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions

E. Exploring C programming and Design C++ classes for code reuse (Practical skills***).

UNIT-I:

Introduction and Control Structures:

History of 'C' – Structure of C program – Tokens: C Character Set, Constants, variables, Keywords, Identifiers – C Data types – Type Conversion and Type Casting – Operators – Standard I/O in C – If and Switch statements.

UNIT-II:

Loops and Arrays:

Define Loop – For, While and Do While Loops – Nested Loops – Break and Continue Statements – Go to statement.

Define Array – Array Notation and Representation – Manipulating Array Elements – 1D Array Operations: Traversing, Searching, Sorting & Merging – Multi Dimensional Arrays – 2D Array Operations: Transpose, Sum, Difference & Product.

UNIT-III:

Strings and Functions:

Define String – Declaration and Initialization of String Variables.

Define Function – Types of Functions: Library Functions and User defined Functions – Function Call – Call By Value & Call By Reference – Scope of Variables: Local and Global Variables – Recursion – String handling Functions.

UNIT-IV:

Object Oriented Programming in C++:

Procedure Oriented Programming - Object Oriented Programming - Basic concepts of Object Oriented Programming - Applications of C++ - Structure of C++ program - A simple C++ program - Creating source file, Compiling and Linking.

UNIT-V:

Classes and Objects:

Tokens – Keywords – Declaration of Variables – Dynamic initialization of Variables – Specifying a Class – An Example with Class – Defining member functions - Function overloading - Operator overloading - Constructors and Destructors - Inheritance and types of Inheritance.

Reference Books:

1. Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill.
2. Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden.
3. Let Us C YashavantKanetkar.
4. The C++ Programming Language Bjarne Stroustrup.
5. C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable.

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams).
4. Field studies (individual observations and recordings as per syllabus content andrelated areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation andcontribution of students shall be ensured (team activity))

General.

1. Group Discussion.
2. Visit to Software Technology parks / industries.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED
NARS

SEMESTER – IV

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General & Computer Applications)

CORPORATE ACCOUNTING – SYLLABUS

AT THE END OF FOURTH*SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the Accounting treatment of Share Capital and aware of process of bookbuilding.
- Demonstrate the procedure for issue of bonus shares and buyback ofshares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company withAdjustments.
- Participate in the preparation of consolidated accounts for a corporategroup.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accountingstandards.

UNIT-I:

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

UNIT-II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Debenture – Meaning and features of Debenture – Types of Debentures – Differences between Shares and Debentures – Bonus shares – Meaning – Sources of Bonus Issue – SEBI guidelines for issue of bonus shares – Buy – Back of shares – Meaning – Procedure – Advantages (Theory only).

UNIT-III:

Valuation of Goodwill: Goodwill – Meaning and factors influencing the value of Goodwill – Need for valuation of Goodwill – Methods of valuation – Average profit method – Super profits method – Capitalization method (Including problems)

UNIT-IV:Valuation of Shares: Need for valuation – Factors affecting the value of shares – Methods of valuation – Net Assets method – Yield Basis method – Fair value method (Including problems).

UNIT-V:

Company Final Accountsand 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).

Provisions of the Companies Act, 2013 – Provisions relating to issue of shares and Debentures in Companies Act, 2013.

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, MarghamPublications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S V Gupta, S Chand Publications.
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons.

Suggested Co-Curricular Activities:

- Assignments and Problem SolvingExercises.
- Collect and fill the share application form of a limitedCompany.
- Collect Prospectus of a company and identify its salientfeatures.
- Collect annual report of a Company and List out its assets andLiabilities.
- Collect the annual reports of company and calculate the value of goodwill under differentmethods.
- Power point presentations on types of shares and sharecapital.
  Group Discussions on problems relating to topics covered bysyllabus

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General & Computer Applications)

COST AND MANAGEMENT ACCOUNTING – SYLLABUS

AT THE END OF FOURTH *SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

- At the end of the course, the student will able to:
- Understand various costing methods and managementtechniques.
- Apply Cost and Management accounting methods for both manufacturing and serviceindustry.
- Prepare cost sheet, quotations, and tenders to organization for differentworks.
- Analyze cost-volume-profit techniques to determine optimal managerialdecisions.
- Compare and contrast the financial statements of firms and interpret theresults.
- Prepare analysis of various special decisions, using relevant managementtechniques.

UNIT – I

Introduction to cost accounting : Definition – Features – Objectives – Functions – Scope – Advantages and Limitations.

Management Accounting : Features – Objectives – Functions – Elements of cost (Theory only)

- Preparation of Cost Sheet (Problems only)

UNIT – II

Material: Techniques of Inventory Controls – Valuation of material Issues FIFO LIFO, Simple and weighted Average methods

- Problems in FIFO or LIFO methods only.

Labour cost: Direct Labour and Indirect Labour Cost – Methods of payment of wages – Incentive Schemes – Time Rate method Piece Rate method, Halsey Rowan Methods. (Theory only)

UNIT – III

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quality (EBQ) – Batch Costing (only theory).

- Problem in Job Cost Sheet only.

UNIT – IV

Financial Statement Analysis and Interpretation:

Financial Statements– Features, Limitations, Need meaning Objectives.

Financial Statement Analysis: Comparative analysis – Common Size analysis and Trend analysis (only theory)

- Problems in Comparative Income Statement (or) Trend analysis only.

UNIT – V

Marginal Costing: Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio – Break Even Point – Margin of Safety (Theory only)

Suggested Co-Curricular Activities:

- Debate on methods of payments ofwages.
- Seminars and Problem Solving Exercises.
- Seminar on need and importance of financial statementanalysis.
- Graphs showing the breakeven pointanalysis.
- Identification of elements of cost in services sector by Visiting any servicefirm
- Cost estimation for the making of a proposedproduct.
- Listing of industries located in your area and methods of costing adopted bythem.
- Collection of financial statements of any two organization for two years and prepare a commonSize Statements. Collection of cost sheet and pro-forma ofquotation.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 27

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General &Computer Applications)

AUDITING – SYLLABUS

AT THE END OF FOURTH*SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Understanding the meaning and necessity of audit in modernera.
- Comprehend the role of auditor in avoiding the corporatefrauds.
- Identify the steps involved in performing auditprocess.
- Determine the appropriate audit report for a given auditsituation.
- Apply auditing practices to different types of businessentities.
- Plan an audit by considering concepts of evidence, risk andmateriality

UNIT-I:

Introduction: Meaning and Definition of Auditing – Characteristics – Functions of Auditing - Book Keeping and Accounting – Distinction between Accounting and Auditing – Objectives of Auditing – Importance of Auditing – Limitations – Types of Errors – Types of Frauds – Role of Auditor in Checking Corporate Frauds

UNIT-II

Types of Audit: Types of Audit on the basis of ownership – Private Audit, Government Audit, Internal Audit and Statutory Audit – On the basis of time – Continuous Audit, Periodical Audit, Interim Audit – On the basis of scope – Cost Audit, Management Audit, Tax Audit, Secretarial Audit – Merits and Demerits of Continuous Audit – Merits and Demerits of Periodical Audit – Distinction between Internal Audit and External Audit.

UNIT-III:

Planning of Audit: Steps to be taken at the Commencement of a new Audit – Audit programme meaning and types – Merits and Demerits of Audit programme – Audit Note Book meaning and Contents – Audit working papers – Internal Control meaning – Principles of Internal Control – Internal Check features – Merits and Demerits of Internal Check.

UNIT-IV:

Vouching and Investigation: Vouching meaning and Definition – Importance of vouching – Objectives of Vouching – Vouching of Cash Book – Vouching of Purchases Book and Sales Books – Vouching of Purchase Returns Book and Sales Return Book – Investigation – Auditing vs Investigation.

UNIT-V:

Company Audit and Auditors Report: Auditor's Qualifications – Disqualifications of Auditor – Appointment of Auditor – Reappointment – Qualities of Auditor – Rights and Duties of Company Auditor – Liabilities of Company Auditor – Audit Report Contents – Types of Audit Report – Preparation of Audit Report – Relevant Provisions of Companies Act, 2013.

Audit of Non trading concerns – Audit of Educational Institutions and Charitable Institutions

Reference Books:

1. S. Vengadamam, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant sigh, "Auditing Theory and Practice", Kalyani Publications.
4. N. D. Kapoor, "Auditing, S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practices of Auditing", Kalyani Publications.
6. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill.
7. B. N. Tondal, "Practical Audting", S.Chand, New Delhi.
8. K J Vijaya Lakshmi & A S Roopa, Auditinf, Seven Hills International Publishers, Hyderabad.

SB.Comgested Co-Curricular Activities:

- Seminars.
- Visit the auditfirms.
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of afirm.
- Guest lecture by anauditor.
- Collect the information about types of audit conducted in any oneOrganization.
- Collection of audit reports and GroupDiscussions.
- Draft an auditprogram.

APPROVED

BNRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General &Computer Applications)

BUSINESS LAWS – SYLLABUS

AT THE END OF FOURTH*SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the legal environment of business and laws ofbusiness.
- Highlight the security aspects in the present cyber-crimescenario.
- Apply basic legal knowledge to businesstransactions.
- Understand the various provisions of CompanyLaw.
- Engage critical thinking to predict outcomes and recommend appropriate action on issuesrelating to business associations and legalissues.
- Integrate concept of business law with foreigntrade.

UNIT-I:

Contract:

Meaning and definition of contract – Classifications of Contract – Essential elements of valid Contract – Valid void – Voidable Contracts – Indian Contract Act, 1872.

UNIT-II:

Offer, Acceptance and Consideration:

Meaning and definitions of Valid Offer – Types – Essential Elements of Valid Offer – Acceptance – Essentials of Valid acceptance – Consideration.

UNIT-III:

Capacity of the Parties and Contingent Contract:

Rules Regarding to Minor 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.

UNIT-V:

Cyber Law:

Meaning of Cyber Law - Contract procedure of Cyber Law – Overview need for Cyber Law – Digital Signature – Safety Mechanism.

REFERENCE BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication, Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business Law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

Suggested Co-Curricular Activities:

- Seminar on Basics of Indian ContractAct,1872.
- Quizprograms.
- Co-operativelearning.
- Seminar on CyberLaw.
- GroupDiscussions.
- Debate on Offer, Agreement, andContract.
- Creation of Contract by abiding rules of Indian ContractAct,1872.
- Making a sale by abiding rules of Sale of GoodsAct,1930.
- Guest lecture by a Lawyer/Policeofficer.
- Celebrating consumers day by creating awareness among thestudents.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General & Computer Applications)

INCOME TAX – SYLLABUS

AT THE END OF FOURTH *SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Acquire the complete knowledge of the tax evasion, tax avoidance and taxplanning.
- Understand the provisions and compute income tax for varioussources.
- Grasp amendments made from time to time in FinanceAct.
- Compute total income and define tax complicacies andstructure.
- Prepare and File IT returns of individual at hisown.

UNIT - I: Introduction:

Income Tax Act-1961 – Basic concepts: Income, Person, Assessee, Assessment year, Previous year, Rates of Tax, Agricultural Income, Residential Status of 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 - III: Income from House Property and Profits and Gains from Business:

Types of Rental Values – Annual Value, Let-out/Self Occupied/Deemed to be Let-out house – Deductions from Annual Value –Computation of Income from House Property (Including problems)

Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Income and Expenses – Allowable Expenses – Expenses Expressly Disallowed (Theory only).

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).

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.

Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax and Quiz programs, also Problem SolvingExercises.
- Debate on Tax Evasion andAvoidance.
- Practice of provisions ofTaxation.
- Talk on Finance Bill at the time of UnionBudget.
- Guest lecture by CharteredAccountant.
- Presentation of tax rates and Practice of filing IT Returnsonline.
- Group Discussions on problems relating to topics covered bysyllabus.
- Examinations (Scheduled and surprisetests)

APPROVED

BVRaonam
CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

II B.Com (General)

GOODS AND SERVICE TAX – SYLLABUS

AT THE END OF FOURTH *SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the basic principles underlying the Indirect TaxationStatutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input TaxCredit.
- Identify and analyze the procedural aspects under different applicable statutes related toGST.
- Compute the assessable value of transactions related to goods and services for levy and determination of dutyliability.
- Develop various GST Returns and reports for business transactions inTally

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-GSTR1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

REFERENCES BOOKS:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation(Goods and ServicesTaxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.
7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12thApril, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

Suggested Co-Curricular Activities :

- Seminars.
- Show the flow chart of GST Suvidha Provider(GST).
- Practice of Terminology of Goods and ServiceTax.
- Prepare chart showing rates ofGST.
- Follow GST Council meeting updatesregularly.
- Creation of GST Vouchers and Taxinvoices.
- Visit a Tax firm (Individual andGroup).
- Guest lecture by GSTofficial.
- Prepare Tax invoice under the GSTAct.
- Practice on how to file aReturns.
- Debate on Single GS, DualGST.
- Group Discussions on Goods and Services outside the Purview ofGST

APPROVED

B.Ratnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Thrice Accredited by NAAC at 'A' Grade

Recognized by UGC as 'College with Potential for Excellence'

II B.Com (Computer Applications)

DATA BASE MANAGEMENT SYSTEMS – SYLLABUS

AT THE END OF FOURTH*SEMESTER*

2020 – 2023 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes for Database Management System.

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge.

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and Functional Decomposition

B. Explains (Understanding).

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

C. Critically examines, using data and figures (Analysis and Evaluation).

7. Apply various Normalization techniques.
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design and implement a small database project

E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)

UNIT-I:

Overview of Database Management System: Introduction – Data and Information – Database – Database Management System – Objectives of DBMS – Evolution of Database Management System – Classification of Database Management System.

UNIT-II:

File Based System: File Based System – Drawbacks of File Based System – DBMS Approaches – 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 Entity-Relationship – Classification of Entity set – Attribute Classification – 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 Standards – Commands 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 – Datatypes – Control Structure – Steps to create a PL/SQL Program – Iterative Control – Cursors – Steps to create a cursor – Procedure – Functions – Packages – Exceptions Handling – Database Triggers – Types of Triggers.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

Measurable:

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging).
2. Student seminars (on topics of the syllabus and related aspects (individual activity).
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams).
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity).
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

General:

1. Group Discussion
2. Visit to Software Technology parks / industries

APPROVED

BVRatnam 27/10/2021

CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SEMESTER – V

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General &Computer Applications)

BUSINESS LEADERSHIP - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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.

APPROVED

CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General &Computer Applications)

COST ACCOUNTING - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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.

Additional Input: Contract Costing – Features – Computation of profits on incomplete contracts

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.

BV Ratnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
III B.Com (General &Computer Applications)
COMMERCIAL GEOGRAPHY - SYLLABUS
AT THE END OF FIFTH *SEMESTER*
2019 – 2022 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.

Additional Input: Water resources across South Asian Countries.

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.

APPROVED

BV Ratnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General)

GOODS & SERVICE TAX FUNDAMENTALS - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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 – Cmprehensive 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.

APPROVED

B V Ratnam 27/10/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General)

CENTRAL BANKING - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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 countries4. Role of Central Banks inDeveloping countries 5. Systems of Note issue -Maximum Fiduciary system- Fixed Fiduciary system– Proportional reserve system – Minimum reserve system 6. 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..

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com(General)

RURAL AND FARM CREDIT - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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 and Non-institutional Agencies for financing agriculture and Rural development 3. Self-Help Groups (SHG) features 4.Functions of SHG 5.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

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
III B.Com (Computer Applications)
BANKING THEORY AND PRACTICES – SYLLABUS
AT THE END OF FIFTH *SEMESTER*
2019 – 2022 Batch
(W.e.f. 2019 – 2020)

UNIT -I: Introduction:
Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - **Central Banking:** Functions – Differences between Central Banking and 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

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (Computer Applications)

DATABASE MANAGEMENT SYSTEM - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
III B.Com (Computer Applications)
WEB TECHNOLOGIES - SYLLABUS
AT THE END OF FIFTH *SEMESTER*
2019 – 2022 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.

Additional Input: Introduction to networking, Internet

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.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (Computer Applications)

TAXATION - SYLLABUS

AT THE END OF FIFTH *SEMESTER*

2019 – 2022 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 dis advantages 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, WishwaPrakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SEMESTER – VI

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'
III B.Com – (General &Computer Applications)
MARKETING - SYLLABUS
AT THE END OF SIXTH *SEMESTER*
2019 – 2022 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: Promotionand 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.

APPROVED

BRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com(General &Computer Applications)

AUDITING - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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.

APPROVED

B.V.Ratnam
CHAIRMAN 23/10/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General &Computer Applications)

MANAGEMENT ACCOUNTING - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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.

P.T.O

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.

APPROVED

CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com(General)

FINANCIAL SERVICES - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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 Forfaeiting - 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.

APPROVED

BVRatnam
CHAIRMAN 24/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com –(General)

MARKETING OF FINANCIAL SERVICES - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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.

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (Computer Applications)

E-COMMERCE - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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 - 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 - Role of Software Agents for B2B EC - Electronic marketing in B2B. 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 - Applications of Extranets - Business Models of Extranet Applications. **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, **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 –operation problems in E-Commerce – Analyzing Web Visits. Equipment required for establishing EC Sites –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.

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (Computer Applications)

TALLLY WITH GST APPLICATIONS - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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.

APPROVED

BVRatnam
CHAIRMAN 27/10/2021
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com (General)

TALLY - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Thrice Accredited by NAAC at 'A' Grade
Recognized by UGC as 'College with Potential for Excellence'

III B.Com –(Computer Applications)

EVENT MANAGEMENT - SYLLABUS

AT THE END OF SIXTH *SEMESTER*

2019 – 2022 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.

APPROVED

BVRatnam 27/10/2021
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI Y.N. COLLEGE (AUTONOMOUS)
(NAAC ACCREDITED 'A' GRADE COLLEGE)
NARSAPUR - 534 275