

KRISHNA UNIVERSITY :: MACHILIPATNAM
Revised Common Framework of CBCS for students admitted in B.Com (Gen) in 2016-17 onwards
B.Com - Semester –I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization	100	25	75	5	4
7.	DSC 3 A	Business Economics-I	100	25	75	5	4
Total			600	125	475	27	22

#The marks split between formal test and co-curricular activities may be decided by the University concerned

- Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

B.Com - Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Environment	100	25	75	5	4
7.	DSC 3 B	Business Economics-II	100	25	75	5	4
Total			600	125	475	27	22

B.Com- Semester – III

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Banking Theory & Practice	100	25	75	5	4
Total			600	125	475	27	22

B.Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service organizations	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Income Tax	100	25	75	5	4
Total			500	75	425	23	20

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

* To be taught by Telugu Teachers

SEMESTER V

Sl. No	Course	Name of the subject	Total marks	Mid.Sem. Exams*	Sem. End Exam	Teaching hours**	Cred its
1	DSC 1 E	Cost accounting	100	25	75	5	4
2	DSC 2 E	Advanced accounting – I	100	25	75	5	4
3	DSC 3 E	Commercial geography	100	25	75	5	4
4	DSC 4 E	Goods & services tax Fundamentals – I	100	25	75	5	4
Cluster Elective - 1							
5	DSC 5 E	E commerce	100	25	75	5	4
6	DSC 6 E	Business networks	100	25	75	5	4
Cluster Elective - 2							
5	DSC 5 E	Central Banking	100	25	75	5	4
6	DSC 6 E	Rural and Farm Credit	100	25	75	5	4
Total			600	150	450	30	24

Note:- Select any ONE of the Cluster Electives.

SEMESTER VI

Sl. No	Course	Name of the subject	Total marks	Mid.Sem. Exams*	Sem. End Exam	Teaching hours**	Cred its
1	DSC 1 F	Goods and Service Tax & Customer Act – II	100	25	75	5	4
2	DSC 2 F	Auditing	100	25	75	5	4
3	DSC 3 F	Management Accounting	100	25	75	5	4
4	DSC 4 F	Advanced Accounting - II	100	25	75	5	4
Cluster Elective - 1							
5	DSC 5 F	E payment systems	100	25	75	5	4
6	DSC 6 F	Social media & e marketing	100	25	75	5	4
Cluster Elective - 2							
5	DSC 5 F	Financial services	100	25	75	5	4
6	DSC 6 F	Marketing of financial services	100	25	75	5	4
Total			600	150	450	30	24

Note : Select the same cluster as elected in V semester for VI semester

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Semester - I

DSC 1A 1.1- Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

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

Unit –II: Subsidiary Books:

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

Unit-III: Trail Balance and Rectification of Errors:

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

Unit-IV- Bank Reconciliation Statement:

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

Unit -V: Final Accounts:

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

Reference Books

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

DSC 2 A 1.2- Business Organization

Unit-I – Introduction

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

Unit II- Business Functions and Entrepreneurship

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

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership -
Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed –
Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

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

Unit-V- Company Incorporation

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

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

DSC 3A 1.3 - Business Economics-I

Unit-I- Introduction

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

Unit-II- Demand Analysis

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

Unit –III- Elasticity of Demand

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

Unit – IV- Cost and Revenue Analysis

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

Unit-V- Break-Even Analysis

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

Reference Books

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

Semester - II

DSC 1B 2.1– Fundamentals of Accounting-II

Unit-I: Depreciation

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

Unit-II: Provisions and Reserves

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

Unit-III: Bills of Exchange

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

Unit-IV: Consignment Accounts

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

Unit-V: Joint Venture Accounts

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

Reference Books:

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
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

DSC 2 B 2.2: Business Environment

Unit – I: Overview of Business Environment

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

Unit – II: Economic Growth

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

Unit – III - Development and Planning

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

Unit – IV : Economic Policies

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

Unit – V -Social, Political and Legal Environment

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

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.
4. K. Aswathappa : Essentials of Business Environment.

DSC 3 B 2.3 - Business Economics-II

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

Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition - characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

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

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

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

Reference Books:

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

Semester - III

DSC 1 C 3.1- Corporate Accounting

Unit - I :

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - **(Problems only)**

Unit - II :

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger). **(Problems only)**

Unit –III:

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

UNIT – IV:

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

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Preparation of Balance Sheet and Profit and Loss Account – Schedule-III. Issue of rights and bonus shares - Buyback of shares.**(Problems only)**

Reference Books:

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

DSC 2C 3.2- Business Statistics

Unit 1: Introduction to Statistics:

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

Unit 2: Measures of Central Tendency:

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

Unit 3: Measures of dispersion and Skewness:

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

Unit 4: Measures of Relation:

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

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Tests of Adequacy of Index Numbers – Cost of Index Numbers.

Suggested Readings:

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|--|-------------------------------|
| 1. Business Statistics | Reddy, C.R Deep Publications. |
| 2. Statistics-Problems and Solutions | Kapoor V.K. |
| 3. Fundamentals of Statistics | Elhance.D.N |
| 4. Statistical Methods | Gupta S.P |
| 5. Statistics | Gupta B.N. |
| 6. Fundamentals of Statistics | Gupta S.C |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 8. Business Statistics | J.K.Sharma |
| 9. Business Statistics | Bharat Jhunhunwala |
| 10. Business Statistics | R.S.Bharadwaj |

DSC 3C 3.3 - Banking Theory & Practice

Unit-I: Introduction

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

Unit-II: Banking Systems

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

Unit-III: Banking Development

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

Unit-IV: Banker and Customer

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

Unit-V: Collecting Banker and Paying Banker

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

Books for Reference

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

Semester - IV

DSC 1D 4.1- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations

Non profit entities-Features of nonprofit entities-Accounting process-Preparation of summaries – Receipt and payment account – Meaning and special features – Procedure of preparation – Uses and Limitations.

Income and expenditure account – Features – Procedure for preparation – Preparation of Balance Sheet **(Problems only)**

Unit – II Single Entry or Accounts from Incomplete Records:

Single Entry - Features-Books and accounts maintained-Recording of transactions-Ascertainment of Profit.(Statement of Affairs method only). **(Problems only)**

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Slip System of Posting – Rebate on bills discounted – Schedule of advances – Non forming assets –Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts. **(Problems only)**

Unit-IV: Insurance Companies

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

Unit – V - Insurance Claims for Loss of Stocks only

Fire loss claims - Claims for loss of goods - Average clause - Steps calculation. **(Problems only)**

Suggested Readings

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
8. Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.
9. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
10. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
11. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
12. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

DSC 2D 4.2- Business Laws

Unit-1 Contract

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

Unit-2 Offer and Acceptance

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

Unit-3 Capacity of the Parties and Contingent Contract

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

Unit-4 Sale of Goods Act 1930

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

Unit-5:

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

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

DSC 3D 4.3- Income Tax

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V:

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

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.

Semester - V

DSC - 1E 5.1 Cost Accounting

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

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, (problems only).

Unit-III: Labour: Labour: Control of labor costs – Methods of remuneration – labour incentives schemes – Time rate halsey plan, Rowan plan , piece rate- F.W Taylor and Merrick multiple piece rate method (problems only)

Unit-IV: Methods of Costing: Job costing And contract costing – (problems only).

Unit -V: Marginal costing : Marginal Costing – BEP,P/V ratio, Margin of safety (problems only)

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

DSC 2E 5.2 ADVANCED ACCOUNTING –I

UNIT-I:- Self –balancing System:

Meaning, Advantages of self balancing system- preparation of sales ledger adjustment account, purchase ledger adjustment account and General ledger adjustment account. (Problems only)

Unit –II:- Royalty

Royalties- preparation of minimum rent account, Royalties account, short working accounts and Land lord account (Problems only)

UNIT – III :- Insolvency Accounting

Insolvency of an Individual- Preparation of statement of affairs, and deficiency account. (problems only)

UNIT – IV:- Partnership Accounts-I

Nature- deed- Types of Capital accounts (Fixed and fluctuating), Calculation of goodwill, Revaluation of assets and liabilities of firm- Admission of a partner (problems only)

UNIT-V:- Partnership Accounts-II

Retirement of a partner- Death of a partner- Dissolution of a partnership firm- Garner Vs Murray Case (problems only)

Reference Books:

1. Advanced Accounting- R.L.Gupta and M.Radha Swamy, Sultan Chand & Sons
2. Corporate Accounting- R.L.Gupta and M.Radha Swamy, Sultan Chand & Sons
3. Accountancy-I- S.P.Jain and K.L.Narang, Kalyani Publications
4. Advanced Accountancy- M.C.Shukla and T.S. Grewal, Sultan Chand & Sons

DSC 3E 5.3 Commercial Geography

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

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

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

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

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

References:

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

6. Vinod N. Patel, Commercial Geography, Oxford Book Company

DSC 4F 5.4 GOODS & SERVICE TAX FUNDAMENTALS-I

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: Austrian, Canadian, Kelkar-Shah – Bagchi-Poddar -Comprehensive structure of GST model in India: Single, Dual GST–Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products -Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model –Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit –Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
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.

Cluster Elective -1: E-Commerce

DSC 5E 5.5 e-Commerce

Unit-I: e-Commerce: Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

Unit-II: e-Business Applications: Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

Unit-III: e-Business on different Fields: e-Tourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

Unit-IV: Concept of Online Education: Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

Unit-V: Mobile Commerce: Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

References:

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

DSC 6E 5.6 Business Networks

Unit-I: Business Forms: Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

Unit-II: Business Networking through ICT: Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

Unit-III: Business Networking Systems and Devices: Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

Unit-IV: Customer Relationship Management: Establishing Network connection with customers– Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

Unit-V: Business Analytics: Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

References:

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundaments of Business Analytics, Wiley India.

Cluster Elective – 2: Banking and Financial Services

DSC 5E 5.5: Central Banking

Unit-1 : Introduction : Evolution and Functions of Central Bank –Development of Central Banks in Developed and Developing countries – Trends in Central Bank Functions.

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

Unit-III : Monetary and Credit Policies : Monetary policy statements of RBI – CRR – SLR –Repo Rates – Reverse Repo Rates – Currency in circulation – Credit control measures.

Unit-IV : Inflation and price control by RBI : Intervention mechanisms – Exchange rate stability – Rupee value – Controlling measures.

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

References :

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

DSC 6E 5.6: Rural and Farm Credit

Unit-1 : Rural Credit : Objectives and Significance of Rural credit – Classification of rural credit – General Credit Card (GCC) – Financial Inclusion – Rupay card.

Unit-II : Rural Credit Agencies : Institutional and Non-institutional Agencies for financing agriculture and Rural Development – Self Help Groups (SHG) – Financial for Rural Industries.

Unit-III : Farm Credit : Scope – Importance of farm credit – Principles of Farm Credit – Cost of Credit – Types – Problems and remedial measures – Kisan Credit Card (KCC) Scheme.

Unit-IV : Sources of Farm Credit : Cooperative Credit : PACS – APCOB – NABARD –Lead Bank Scheme – Role of Commercial and Regional Rural Banks – Problems of recovery and over dues.

Unit-V : Farm Credit Analysis : Eligibility Conditions – Analysis of 3 R's (Return, Repayment Capacity and Risk –bearing Capacity) – Analysis of 3 C's of Credit (Character, Capacity and Capital) – Crop index reflecting use and farm credit – Rural Credit Survey Reports.

References :

- 1.National Bank of Agricultural and Rural Development (NABARD) Annual report.
- 2.Economy 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-operative in India, Tiruloati V., Naidu. V T Naidu, Vora & Co.Pub.Ltd

SEMESTER –VI

DSC 1F 6.1 GOODS AND SERVICE ACT & CUSTOMER ACT-II

Unit-I: Registration and Filing–Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax – Accounts and Records – Retention of Records – Audit by Tax Authorities.

Unit-III: Assessment: Self-assessment - Provisional assessment –Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit and Assessment – Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax:Chargeability – Collection at Source –E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports – GST on Imports –Returns under GST –Taxation of Services–Remission of Tax - Adjustment and Refund of GST.

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

References:

1. Goods and Services Tax in India – Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
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.

DSC 2F 6.2 AUDITING

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

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

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

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

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

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.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill

8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

DSC 3F 6.3 MANAGEMENT ACCOUNTING

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting
- Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit–V: Standard Cost: Material variance only (including Problems).

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.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

DSC 4F 6.4 ADVANCED ACCOUNTING-II

UNIT-I:- Hire purchase – instalement purchase accounting

Hire Purchase system- Calculation of interest- Accounting procedure for preparation of Hire Purchase Accounts –Instalment purchase system (problems only)

UNIT-II:- Branch Accounts:

Branch Accounting- Debtors system- stock and debtors system- invoice price method (excluding independent and foreign branch). (problems only)

UNIT-III:- Internal Reconstruction:

Meaning- Reasons and factors for reconstruction procedure for capital reduction- preparation of post reconstruction balance sheet and capital reduction account (excluding surrender of shares) (problems only)

UNIT-IV:- Liquidation:

Meaning – liquidation expenses- Liquidator’s remuneration – preparation of Liquidator’s final statement of account (problems only)

UNIT-V:- Profits Prior to Incorporation of Company:

Profits prior to incorporation of Company- Accounting treatment (problems only)

Reference Books:

1. Advanced Accounting- R.L.Gupta and M.Radha Swamy, Sultan Chand & Sons

2. Corporate Accounting- R.L.Gupta and M.Radha Swamy, Sultan Chand & Sons
3. Accountancy-I- S.P.Jain and K.L.Narang, Kalyani Publications
4. Advanced Accountancy- M.C.Shukla and T.S. Grewal, Sultan Chand & Sons

CLUSTER ELECTIVE -1

DSC 5F 6.5 : e-PAYMENTS SYSTEM

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - EFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtualcurrencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: Mobile Payments: Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers- Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paperelimination - Scan-based trading (SBT).

References:

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “Payment Technologies for E-Commerce”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

DSC 6F 6.6 SOCIAL MEDIA AND e-MARKETING

Unit-I: Social Media: Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

Unit-II: Social Consumers: Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

Unit-III: Social Media Sites: Face book - Twitter - LinkedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

Unit-IV: e-Marketing: Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

Unit-V: Methods of e-Marketing: Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

References:

1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
3. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
4. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
5. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.
6. Seth Godin, E-Marketing, Berkley Publishing Group.
7. Irvine Clarke & Theresa B. Flaherty Advances in Electronic Marketing, Idea Group Publishing, Hershey.

Cluster Elective – 2 : Banking and Financial Services**DSC 5F 6.5: Financial Services**

Unit-1 : 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 – Enquiry Assessment vs. Grading – Mutual funds.

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

References :

- 1.B.Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y.Khan, Financial Services, Tata McGraw – Hill, New Delhi.
- 3.Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
- 4.V.A.Avdhani, Marketing of Financial Services
- 5.Machiraji, “Indian Financial System”, Vikas Publishers.
- 6.Sandeep Goel, Financial Services, PH1 Learning.
- 7.L.M.Bhole, Financial Institutions and Markets, Tata McGraw Hill.
- 8.SEBI Guidelines, Bharat Publications, New Delhi.
- 9.E.Gordon & H.Natarajan, Capital Market in India, Himalaya publishing House.

DSC 6F 6.6 : Marketing of Financial Services

Unit-1 : 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 Process.

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 Aisa.
- 6.Helen Woodroffe – Services Marketing, MCMillan India Ltd.
- 7.S.M.Jha, Services Marketing, New Delhi Himalaya Publishing House.
- 8.Valarie A.Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill