

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: **I B.Com (VOC)**

Paper: **FINANCIAL ACCOUNTING-IA**

Semester: **I**

<b>Topics to be covered</b>
<u>INTRODUCTION TO ACCOUNTING</u> : Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting- Advantages and limitations-basic terminology used
Accounting concepts and conventions. <u>ACCOUNTING PROCESS</u> -Accounting cycle-Accounting equation- Classification of accounts-rules of double entry book keeping.
Identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts- computerized Accounting: Meaning and Features.
Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts –units of measurement-stock items.
<u>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT</u> : Sub Division of Journal-Preparation of Subsidiary Books including different types of cash books- simple cashbook, cashbook with cash and discount columns, cashbook with cash.
Discount and bank columns, cashbook with cash and bank columns and petty cash book.
<u>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT</u> : Preparation of sales register, purchase register, debit note register, credit note register
Different cash books including interest and discount transactions using computers.
Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - problems on favourable and over draft balances
<u>TRIAL BALANCE, FINAL ACCOUNTS</u> : Trial Balance: meaning, objectives, methods of preparation-Final Accounts: Meaning, features, uses and preparation of Manufacturing.
Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries.
Preparation of trial balance, trading, profit and loss account.

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Department: **Commerce**

Class: **I B.Com (VOC)**

Paper: **FINANCIAL ACCOUNTING-IB**

Semester: **II**

<b>Topics to be covered</b>
<b>RECTIFICATION OF ERRORS:</b> Errors and their Rectification - Types of Errors - Rectification before and after preparations of final Accounts -
Suspense Account- Effect of Errors on Profit. Rectification of errors using computer
<b>CONSIGNMENT AND JOINT VENTURES:</b> Consignment - Features, Terms used Proforma invoice Account sale Delcredere commission
Accounting treatment in the books of the consignor and the consignee
Valuation of consignment stock - Normal and abnormal Loss
Invoice of goods at a price higher than the cost price.
<b>JOINT VENTURES:</b> features-difference between joint venture and consignment, Accounting Procedure Methods of keeping records for Joint venture accounts
Method of recording in co ventures books-separate set of books method.
<b>DEPRECIATION - PROVISIONS AND RESERVES:</b> Meaning of Depreciation - Causes- objects of providing for depreciation -Factors affecting depreciation.
Accounting Treatment- Methods of providing depreciation - Straight line method
Diminishing Balance Method. Provisions and Reserves.
Reserve Fund.
Different Types of Provisions and Reserves.

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Syllabus for the Academic Year 2013-14

Department : **Commerce**

Class: **I B.Com(VOC)**

Paper : **BUSINESS ORGANIZATION AND MANAGEMENT-IA**

Semester: **I**

<b>Topics to be covered</b>
<b>FUNDAMENTAL CONCEPTS:</b> Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – Commerce Relationship between trade, industry and commerce
Business Organization-Concept- – Functions of Business Entrepreneur: Meaning-Characteristics of Entrepreneurs – Types of Entrepreneurs.
Functions of an entrepreneur - Sources of finance –Long Term-Short Term.
<b>FORMS OF ORGANIZATION, SOLE PROPRIETORSHIP, PARTNERSHIP AND JOINT HINDU FAMILY:</b> Business Organization – Forms of Business Organization.
Classification – Factors influencing the choice of suitable form of organization. Sole Proprietorship - Meaning Characteristics – Advantages and disadvantages – suitability.
<b>PARTNERSHIP</b> – Meaning –Characteristics –Kinds of partners- Registration of partnership- Partnership deed Rights and obligations of partners.
Joint Hindu Family Business- Characteristics – Advantages and limitations.
<b>JOINT STOCK COMPANY:</b> Meaning- Characteristics-Advantages - Kinds of Companies.
Difference between private and public companies –Promotion of A Company Promotion -Stages-Promoters –Characteristics –Registration –Capital subscription.
<b>JOINT STOCK COMPANY</b> Commencement of Business – Preparation of Important documents – Memorandum of Association – Significance – Clauses
Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

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Department: **Commerce**  
Class: **I B.Com (VOC)**

Paper: **BUSINESS ORGANIZATION AND MANAGEMENT-IB**  
Semester: **II**

<b>Topics to be covered</b>
<b>MANAGEMENT, PLANNING AND DECISION MAKING</b> Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management .
Skills of management Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management – features- Fayol’s Principles of Management.
<b>PLANNING</b> – Meaning – Significance –Types of Plans – Decision making
Steps in Process Decision making process.
<b>Lab Work:</b> The students are expected to prepare a small note of the skills of management. required to manage the organization of their choice.
<b>ORGANIZING:</b> Organizing-meaning-Organization -Features -the process of organization
Principles of organization- Elements of organizations –organization chart.
Delegation of authority – meaning - Elements – Principles – Types
Difficulties in delegation – Guidelines for making delegation effective.
<b>CENTRALIZATION</b> – Decentralization –Meaning – Differences between delegating and decentralization
<b>Lab Work:</b> The students are expected to go through the organization structures of a few Organizations and prepare an organization structure for a small unit.

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Syllabus for the Academic Year 2013-14

Department: **Commerce**  
**TECHNOLOGY-IA**

Paper: **FUNDAMENTALS OF INFORMATION AND**

Class: **I B.Com (VOC)**

Semester: **I**

<b>Topics to be covered</b>
<b>INTRODUCTION TO COMPUTERS:</b> Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory- Input and Output devices. IT enabled services
BPO, KPO, Call centres . <b>MODERN COMMUNICATIONS:</b> (Concepts only) – communications- FAX, Voice mail, and information services – E Mail.
Creation of email id - group communication – Tele conferencing - Video conferencing – File exchange – Bandwidth – Modem- Network Topologies.
Network types LAN, MAN, WAN and their architecture- Dial up access
<b>OPERATING SYSTEM AND WINDOWS:</b> Operating Systems: Meaning, Definition, Functions and Types of Operating Systems- Booting process.- Disk Operating System
Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology.
Windows operating system-Desktop, Start menu, Control panel, Windows accessories.
<b>MS OFFICE I :</b> MS Word : Word Processing : Meaning and features of word processing – Advantages and applications of word processing.
Parts of MS Word application window- Toolbars – Creating, Saving and closing a document- Opening and editing a document - Moving and copying text.
<b>MS OFFICE I:</b> Text and paragraph formatting, applying Bullets and Numbering
Find and Replace -Insertion of Objects, Date and Time, Headers, Footers and Page Breaks -Auto Correct-Spelling and Grammar checking-Graphics, Templates and wizards
Mail Merge- Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

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Syllabus for the Academic Year 2013-14

Department: **Commerce**  
**TECHNOLOGY-IB**

Paper: **FUNDAMENTALS OF INFORMATION AND**  
Class: **I B.Com (VOC)**

Semester: **II**

<b>Topics to be covered</b>
<b>MS EXCEL</b> : Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window
Saving, Opening and Closing workbook Insertion and deletion of worksheet – Entering and Editing data in worksheet -cell range- Formatting -Auto Fill-Formulas and its advantages
References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel
Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros
<b>MS ACCESS</b> :- Data, Information, Database, File, Record, Fields- Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window.
Tables, Forms, Queries and Reports -Data validity checks -(Theory with simple problems)
<b>MS POWERPOINT</b> :- Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation
Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition ..
Multimedia:- Meaning, purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web
<b>INTERNET &amp; E COMMERC E</b> Services available on internet - WWW - ISP.E commerce : Meaning ,advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment)
Placement and job market, internet banking, auctions, online publishing, advertising.
Online payment system. (Including practicals).

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Department: **Commerce**

Class: **II B.Com(VOC)**

Paper : **FINANCIAL ACCOUNTING - II**

Semester: **III**

<b>Topics to be covered</b>
<u>SINGLE ENTRY</u> : Single Entry Features.
Books and accounts maintained.
Recording of transactions.
Ascertainment of Profit.
<u>HIRE PURCHASE SYSTEM</u> : Hire Purchase System
Features –Accounting Treatment in the Books of Hire Purchaser and
Hire Vendor - Default and Repossession
<u>INSTALLMENT PURCHASE SYSTEM</u> : Installment Purchase System.
Difference between Hire purchase.
Instalment purchase systems.
Accounting Treatment in the books of Purchaser and Vendor.
<u>BRANCH ACCOUNTS</u> : Branch Accounts features-Books of accounts- methods of accounting of dependent branches
Debtors System, Stock and debtors system
Recording of transaction relating to branch accounts using computers
<u>DEPARTMENTAL ACCOUNTS</u> : Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

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Department: **Commerce**  
Class: **II B.Com (VOC)**

Paper: **FINANCIAL ACCOUNTING - II**  
Semester: **IV**

<b>Topics to be covered</b>
<u>Non-Profit Organizations</u> : Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of summaries -Receipts and Payments Account meaning and
Special features-Procedure for preparation-uses and limitations. Income and Expenditure Account- features- procedure for preparation- preparation of Balance Sheet
<u>Partnership Accounts</u> : Legal provisions in the absence of Partnership Deed.
Fixed and Fluctuating Capitals
Preparation of final accounts.
Accounting Treatment of Goodwill and Admission of a partner.
<u>Partnership Accounts</u> : Accounting treatment of Retirement and Death of a Partner.
Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers.
<u>Company Accounts</u> : Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only)
Recording of transactions relating to issue of shares using computers.
Issue and Redemption of Debentures - Redemption out of profits.
Sinking fund method.
Recording of transaction relating to issue and redemption of debentures using computers Underwriting of Issue of Shares



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Department: **Commerce**  
Class: **II B.Com (VOC)**

Paper: **BUSINESS STATISTICS**  
Semester:III

<b>Topics to be covered</b>
<b><u>Introduction:</u></b> Meaning, definition, importance and limitations of statistics.
Collection of data- Primary and Secondary data –(Sampling- Random-Non Random-Census)- Schedule and questionnaire
Frequency distribution –Tabulation
Diagrammatic and graphic presentation of data using Computers (Excel)
<b><u>Measures of Central Tendency :</u></b>
Definition Objectives and Characteristics of measures of Central Tendency
Types of Averages
Arithmetic Mean, Geometric Mean
<b><u>Measures of Central Tendency :</u></b> Harmonic Mean, Median, Mode, Deciles,
Percentiles, Properties of averages and their applications.
Calculation of averages using computers.
<b><u>Measures of dispersion and Skewness:</u></b> Meaning, definitions, Properties of dispersion.
Range-Quartile Deviation.
Mean Deviation-Standard Deviation- Coefficient of Variation.
<b>Skewness</b> definition-Karl Pearson's and Bowley's Measures of skewness.
Normal Distribution Calculation of Dispersion and skewness using Computers.

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Department: Commerce

Paper: **BUSINESS STATISTICS**

Class: II B.Com(VOC)

Semester: IV

<b>Topics to be covered</b>
<b>Measures of Relation:</b> Meaning, definition and use of correlation – Types of correlation- Karl Pearson's correlation coefficient.
Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.
<b>Regression Analysis:</b> - Meaning and utility of Regression analysis comparison between correlation and Regression.
Regression Equations.
Interpretation of Regression Co-efficient.
Calculation of Regression by Using Computers.
<b>Analysis of Time Series &amp; Index Numbers:</b> Meaning and utility of time series Analysis- Components of Time series.
Measurement of trend and Seasonal Variations – Utility of Decomposition of Time Series- Decentralization of Data-Calculation of trend and seasonal variations using computers.
<b>Index Numbers:</b> - Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers.
Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers.
Deflating Index Numbers.
Cost of Index Numbers-Limitation of Index Numbers.
Calculation of index numbers using computers.

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Department : Commerce

Class: II B.Com(VOC)

Paper : FS & BI-IIA

Semester:III

<b>Topics to be covered</b>
<b>Introduction to Financial Services:</b> a. Meaning of Financial Services, Structure of Indian System for the economic development Financial System Importance of Financial
Definition of Bank, Functions of Commercial.(Financial and Banking system charts)
Banks and Reserve Bank of India.(Forms of various accounts and deposits)
<b>Banking Systems and its Regulation:</b> a. Banking Systems –Branch banking, Unit Banking, Correspondent banking, Deposit banking, Mixed banking .
Investment banking .An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: Capital adequacy norms, Income recognition norms
Classification of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking, Regional Rural banks, Cooperative banks, Micro Finance
Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC,SIDBI. <b>Financial Markets &amp; Services:</b> a. Indian Money Market
Characteristics, Structure, composition, call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian capital market-composition and growth of primary and secondary markets, Differences between primary and secondary markets, Capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
<b>Financial Markets &amp; Services:</b> Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies.
Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture Capital Funds , Forfeiting
Loan Syndication, Factoring, Custodial Services, Depository Services, and Depository

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Department: Commerce  
 Class: II B.Com(VOC)

Paper: **FS & BI-IIB**  
 Semester: IV

<b>Topics to be covered</b>
<b>Banker and customer, loans and advances: a.</b> Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements etc)
<b>Banker and customer, loans and advances: b.</b> Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonour, collection of local and upcountry cheques,
Responsibilities and liabilities of collecting banker and statutory protection to the collecting banker. (Promissory notes, B/E, Crossed cheques-various modes).
<b>c.</b> Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances-
Modes of creating charges- lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances).
<b>Types of Insurance and its regulation:</b> Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance.
<b>Life Insurance:</b> – Practical aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of duplicate policies.
nomination, surrender value, policy loans, assignment,
<b>Non Life Insurance:-</b> Types of products and scope of Fire Insurance.
Marine Insurance, Health Insurance, Social Insurance and Rural Insurance.
Regulation of Insurance in India- Insurance Act,1938 and IRDA 1999.(Formats of types of Non Life Insurance)

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Department: Commerce  
 Class: II B.Com(VOC)

Paper: **TAXATION**  
 Semester: III

<b>Topics to be covered</b>
<b>Introduction:</b> Indian taxation system-Over –View of Direct Taxes- Income Tax
Basic concepts: income ,PAN, Gross total income
Agriculture income and its assessment. Capital and Revenue. Residential status and
Incidents of tax an individual income exempt from tax, tax evasion Vs. Tax avoidance.
<b>Wealth tax</b> -concept –previous. Year, assessment year. assessee, valuation date, Table
Assets, Exempted assets.Net wealth. <b>Income from salary</b> –Salary
Meaning, allowances, perquisites, profits in lieu of salary and their treatment.
Deduction from salary income. Computation of salary income ,Qualified savings and provident funds
Income from House property- meaning –annual value – let out house
Self –occupied house deemed to be let –out house, deduction from annual value ,deemed ownership co-ownership-unrealised, rent, computation of income from house property Depreciation
Meaning – basic-rates-book of assets, unabsorbed depreciation Profits and Gains from business and Profession.
<b>Income from Business</b> -chargeability, deductions expressly allowed and disallowed.
General deduction, computation of profits from business.
Indirect taxes; Customs duty- Chargeability- Important Teams and Definitions.
Procedure for Imports- Procedure for Exports –Concepts of Warehousing and Baggage.
Central Excise – Chargeability – Meaning of goods and excisable goods – Deemed Manufacturer – Principals- principles of Classification – Concept of Specific duty.
Advalorem duty. Maximum Retail Sales Price -CENVAT Credit.

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Class: **II B.Com (VOC)**

Paper: **TAXATION**

Semester: **IV**

<b>Topics to be covered</b>
<b>Profit and Gains from business and profession:</b> Income from profession-chargeability, deductions expressly allowed and disallowed General deduction.
computation of income from profession <b>Capital gains</b> –capital assets, meaning-types-cost of inflation index, Transfer-Types-cost of acquisition of various of various assets
Deduction from capital gains-Exemption U/S 54. Computation of taxable capital gains.
<b>Income from other sources</b> interest on securities
Bond washing transaction-dividends on shares- casual income family pension
Gifts received and other general incomes including deduction deemed income.
<b>Deduction from gross total income</b> and Rebates, Clubbing and aggregation of incomes set off and carry forward of losses Computation of total income
Tax liability of individual Assesses, (including Problems).
Assessment procedure-filling of returns , Self-assessment, Regular assessment Procedure
Filling of returns, Self –assessment ,Best judgment assessment ,Income tax authorities
Value Added Tax(VAT)-Historical Background-Important Terms and Definition
Statements of Objects _Service tax- Introduction, Classification
Chargeability, Taxable events, Tax payment-Registration.
Value Added Tax(VAT)-Historical Background-Important Terms and Definition

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Annual Curricular Plan for the Academic Year 2013-14

Department: **Commerce**

Class: **II B.Com(VOC)**

Paper : **BUSINESS DATA PROCESSING SYSTEMS**

Semester: **III**

<b>Topics to be covered</b>
<b>UNIT-1:INTRODUCTION</b> -Meaning and purpose of Data Processing
Source documents
Data input and Data manipulation
Out put of information
<b>UNIT-II: DATA STORAGE</b> -Data storage – Files and records
File creation – File access
File manipulation and maintenance – File generation
Sequential and direct file organization
<b>UNIT-III: MS EXCEL: Features of MS Excel 2000</b> – Opening and manipulation of files
–.
Formatting rows and columns with cells – Creating links between work sheet and work book
Data management through MS Excel – Analysis through charts and graphs
<b>UNIT-IV: SPREAD SHEET: Introduction to Spread sheet</b> – Spread sheet over view formatting work sheet data
Relative and absolute referencing – Data management through work sheets
Working with formulas and functions.
<b>UNIT-V:MS ACCESS: Introduction to MS Access2000</b> – Working with database and tables
Creating a database wizard – Editing tables, editing fields and their properties.

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Paper: **BUSINESS DATA PROCESSING SYSTEM**  
Semester: **IV**

<b>Topics to be covered</b>
<b>UNIT-1: DATA BASE:</b> Introduction to Database – Concepts of Relational Database Management Application
<b>DATABASE MANAGEMENT SYSTEM:</b> Types of database models – Network model – Hierarchical model – Relational Database Management System – Object Relational Database Management System.
<b>UNIT-II: DEVELOPER 2000 (D2K):</b> Roles and privileges, concepts of Front-end Applications
Need for Data Entry Screens – D2K as Front –end tool- Working with D2K forms designer
Forms, menus, tool bars, D2K reports for better reporting of data
Master Detail Reports.
<b>UNIT-III: INTRODUCTION TO SQL:</b> Parts of Structured Query Language – Data Manipulation Language
Data Definition Language – Data Control Language creating and manipulating tables
Inserting data into tables.
<b>UNIT-IV: FRONT-END APPLICATIONS:</b> Restricting and validating data entry with constraints
Creating simple reports using Oracle plus report manager
Maintaining users and Database Administration
User Creation



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Class: **II B.Com (VOC)**

Paper: **FUNDAMENTALS OF 'C' LANGUAGE**

Semester: **III**

<b>Topics to be covered</b>
<b>INTRODUCTION TO C :</b> Introduction – Historical development of C – Where C stands – Various stages in compilation of C programs – Characteristics of C – Uses of C – A very simple program - The form of a C program- Introduction to Fundamentals
Character set – Basic alphabet – C tokens – Keywords and Identifiers – Keywords – Identifiers – Constants – Types of Constants - Data types – Format specification
Variables-I/O operations in C-Reading and writing a-char Integers- Long and Short - Signed and unsigned characters – Signed and Unsigned-Double
<b>OPERATORS AND EXPRESSIONS:</b> Introduction – Operators – Assignment operators - Arithmetic - Increment operators – Decrement operators- Increment operators
Decrement operators-Relational operators-Logical operators- Comma operators
Size of operator- Bitwise operator-Type conversion- Explicit conversion
Decision Control Structures – If statement – If else statement.
<b>OPERATORS AND EXPRESSIONS:</b> Nested if-Else if ladder-Dangling else problem- Simplifying If else statement-Conditional operators- Decision using switch
Tips about usage of switch- Break statement- Go to statement- Loop Control structures
Repetition and fixed count loops-Pre test and post test loops-Fixed count loops , Type of the control variable- Nature of start and end condition- Updating the control variable
Reverse processing-Loops in C-While loop-Do while loop-For loop-Nesting of loops,
<b>ARRAYS &amp; STRINGS:</b> Introduction-Simulating heat flow-Definition.
Declaration of an array – Memory map of an array – Initialization of an array – The mathematics of Heat flow – C solution.
Bounds checking Application to – Binary search – Multidimensional array
Initialising 2 D array Memory map of 2 D array – 3D arrays – Strings – Definition and Concepts-Header file-string. <b>ARRAYS &amp; STRINGS:</b> The Do-it-yourself option-STD
Library String functions – Strlen – Strcat - Strcpy – Strcmp – Strlwr
Converts string into lowercase – Strupr – Special note on strings.

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Class: **II B.Com(VOC)**

Paper: **FUNDAMENTALS OF 'C' LANGUAGE**

Semester: **I V**

<b>Topics to be covered</b>
<b>FUNCTIONS:</b> Introduction – Structured Programming – Definition of a Function – Function Prototypes – Prototype Syntax – Scope and Conversions – Argument Conversions – Facts about
Function – Types of Function – Parameters – Return statements – Actual and formal arguments – Variations in functions – Function with no argument and no return values
<b>FUNCTIONS:</b> Function with argument but no return values – Function with arguments and return
Values – Variations in number of arguments – Some more examples – Recursion – Iteration v/s
Recursion – Local and global variables – Function with local and global variables – Conclusion.
<b>POINTERS &amp; STRUCTURES:</b> Introduction – Why C has pointers – Why pointers should have data types – Definition – Advantages of using pointers – Pointer as an variable – Address operator
Asterisk operator – Indirection operator – Back to function calls – Call by value – Call by reference – Pointer to function – Declaring, assigning and using function pointers – What are function pointers
Good for – Function pointers and prototypes – Arrays and pointers – Equivalence between pointers and arrays – Operations on pointers – Array of pointers – Passing an entire array to a function
Examples – Structures and Unions – Definitions – Structure concepts
<b>POINTERS &amp; STRUCTURES:</b> Structure declaration – Structure variables – structure initialization -Accessing structure elements – Memory map of a structure
Additional feature of a structure – Array of structure – Structures and pointers – Pointer to
Structures – Self referential structures – Applications of structures – Introduction to union .
Union declarations and definition – Conclusion.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**

Semester: **V**

<b>Topics to be covered</b>
<b><u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES:</u></b>
Accounting Standards
Need and importance – An overview of Indian Accounting Standards.
Valuation of Goodwill-Need and methods.
Normal Profit method.
<b><u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES</u></b>
Super Profits method
Capitalisation method. Valuation of Shares
Need for valuation – Methods of valuation – Net Assets method
Yield basis method – Fair Value method.
<b><u>COMPANY FINAL ACCOUNTS – ISSUE OF BONUS SHARES AND PROFITS PRIOR TO INCORPORATION.</u></b>
Preparation of Final Accounts – Provisions relating to preparation of Final Accounts
Profit and Loss Account and Balance Sheet – Preparation of Final Accounts using computers.
<b><u>ISSUE OF BONUS SHARES</u></b> – Provisions of Company’s Act and SEBI guidelines.
Acquisition of Business and Profits prior to Incorporation, Accounting treatment.
<b><u>GENERAL INSURANCE COMPANIES :</u></b>
Preparation of Final Accounts with special reference to Fire Insurance
(Problems on Fire Insurance claims) & Marine Insurance (Theory only)

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 Syllabus for the Academic Year 2013-14

Department: **Commerce**  
 Class: **III B.Com (VOC)**

Paper: **CORPORATE ACCOUNTING**  
 Semester: **VI**

<b>Topics to be covered</b>
<b>AMALGAMATION AND INTERNAL RECONSTRUCTION</b> Amalgamation – In the nature of merger and purchase – Calculation of purchase consideration
Treatment in the books of transferor and transferee (as per accounting Standard 14, excluding inter-company holdings) Recording of transaction relating to merges using computers.
<u>Internal Reconstruction</u> – Accounting Treatment
Preparation of final statements after reconstruction
Recording of transactions relating.
Internal Reconstruction using computers.
<b>BANK ACCOUNTS</b> Bank Accounts – Books and Registers to be maintained by banks – slip system of posting – rebate on bills discounted
Schedule of advance – Nonperforming assets - legal provision relating to Preparation of final accounts –preparation of bank final Accounts using computers
<b>ACCOUNTS OF INSURANCE COMPANIES</b>
Life Insurance Companies – Preparation of Revenue Accounts, Profit and Loss account,
Balance Sheet and Valuation Balance Sheet.
General insurance Companies.
Preparation of final accounts.

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Syllabus for the Academic Year 2013-14

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **COST AND MANAGEMENT ACCOUNTING**

Semester: **V**

<b>Topics to be covered</b>
Cost Accounting: Definition, features, objectives, functions, scope, advantages, limitations
Management Accounting: definitions, features, objectives, functions, scope, advantages
Limitations. Relationship between cost, management and financial accounting.
Cost, Concepts: cost classification-preparation of cost sheet. Relationship of costing department with other departments.
<b><u>ELEMENTS OF COSTS.</u></b> Material cost: direct and indirect material cost.
Inventory control techniques-stop levels, EOQ, ABC analysis.
Issue of materials to production – pricing methods.
<b><u>ELEMENTS OF COSTS</u></b> FIFO, LIFO with base stock average methods.
Labour cost: Direct and indirect labour cost - methods of payment of wages including incentive plans, Halsey and Rowan plans, Tailors piece Rate method.
Overheads: features, classifications, methods of allocation and apportionment of overheads.
<b><u>METHODS OF COSTING.</u></b> Single or output costing
Job and contract costing
Features, costing process.- computation of cost
<b><u>FINANCIAL STATEMENT ANALYSIS</u></b> Financial statements
Meaning, Features, limitations. Need for Objectives,
Methods and techniques of analysis

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Syllabus for the Academic Year 2013-14

Department: **Commerce**  
Class: **III B.Com (VOC)**

Paper: **COST AND MANAGEMENT ACCOUNTING**  
Semester: **VI**

<b>Topics to be covered</b>
<b><u>PROCESS COSTING</u></b> :Process costing: features, treatments of normal and abnormal losses.
Preparation of process cost accounts (excluding equivalent products and inter process profits)
<b><u>COSTING TECHNIQUES FOR DECISION MAKING</u></b> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<b><u>FUNDS FLOW AND CASH FLOW ANALYSIS</u></b>
Funds flow Analysis and cash flow Analysis (As per AS-3) (Theory only)
<b><u>RATIO ANALYSIS;</u></b>
Ratio Analysis.
Calculation of liquidity.
Solvency.
Inter preparation of ratios (Theory Only).

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Syllabus for the Academic Year 2013-14

Department: **Commerce**  
Class: **III B.Com (VOC)**

Paper: **BUSINESS LAWS**  
Semester: **V**

<b>Topics to be covered</b>
<u>CONTRACT ACT</u> Agreement and Contract: Definition and Meaning
Essentials of a valid contract- types of contracts .Offer and Acceptance.
Definition- Essentials of a valid offer and acceptance.
Communication and revocation of offer and acceptance.
<u>CONTRACT ACT</u> Consideration :Definition and importance
Essential of valid consideration –the Doctrines of ‘ Stranger to Contract
No’ Consideration – No Contract – Capacity to contract
Special rules regarding minor’s argument.
<u>CONTRACT ACT</u> :Consent: Free consent
Flaw in consent: Coercion-Undue influence
Fraud-Misrepresentation and Mistake .for breach of a contract
<u>DISCHARGE OF A CONTRACT</u> :Legality of object and consideration:- illegal and immoral agreements
Arguments opposed. to public policy .Agreement expressly declared to be void
Wagering agreements and contingent contacts.
<u>DISCHARGE OF A CONTRACT</u> : Discharge of a contact various modes of discharge of a contract.
Performance of a contacts .Breach of a contract – Types –remedies

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: **III B.Com (VOC)**

Paper: **BUSINESS LAWS**

Semester: **VI**

<b>Topics to be covered</b>
<u>SALE OF GOODS ACT:</u> Contract of sale: Definition-features-definition of the term goods-types of goods-rules of transfer of property in goods-differences between sale and agreement to sell. Rights of an unpaid seller.
Conditions and Warranties – Meaning and distinction express and implied condition and Warranties – sale by non-owners –auction sale.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Definition of the terms consumer, unfair trade practices, restrictive trade practices
Complainant rights of consumers – consumer protection councils
A consumer redresses agencies – penalties for violation.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Intellectual property Rights : Meaning - Need and objectives
Meaning of the terms industrial property, literary property copy right, patents, trademarks, trade names, industrial design, geographical indication.
Information technology Act 2000: aims and objectives – a brief overview of the Act.
<u>COMPANY LAW</u> Doctrine of ultra vires and its effects – doctrine of constructive notice- doctrine of indoor management
Exceptions. Management of companies – directors- qualification-disqualification-appointment – removal –rights duties
Company-meetings and resolution – appointment of a company secretary.
Winding up of companies –supervision of the court – dissolution.
various modes- compulsory, winding up-powers and duties of official liquidator –members and creditors voluntary winding up-Winding up subject



**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
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Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2013-14

Department: Commerce  
Class: III B.Com(VOC)

Paper **AUDITING**  
Semester: V

<b>Topics to be covered</b>
<u>INTRODUCTION TO AUDITING</u> : Auditing- Meaning – Definition – Evolution –Objectives
Importance. Types of audit: Based on ownership Proprietorship,
Partnership, Companies, Trust,
Cooperate Societies, Government Departments.
Types of audit: –Based on time (Interim, Final, Continuous, Balance Sheet)
Based on Objectives Independent,
Financial, Internal, Cost, Tax.
Government, Secretarial.
<u>PLANNING OF AUDIT AND CONTROL</u> Auditor: Qualification and disqualifications –
Qualities.
Appointment and Reappointment – Remuneration –Removal .
Rights – Duties – Liabilities.
<u>AUDIT PLANNING</u> : Engagement letter – Audit Programmer
Audit note book – Audit papers.
Audit Work book – Audit content – Audit markings.
<u>INTERNAL CHECK</u> – Internal control - ( Sales – Purchase –Fixed assets – Cash Bank- Pay Roll ) –
Accounting Controls and Sampling in Audit.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: III B.Com(VOC)

Paper : **AUDITING**

Semester: VI

<u>VOUCHING AND AUDIT OF FINANCIAL STATEMENTS</u> Vouching: Meaning – Vouching of cash and trading transaction – Investigation.
Verification and valuation of assets and liabilities – Differences between vouching, investigation, verification and valuation.
<u>AUDIT OF FINANCIAL STATEMENTS:</u> Receipts – Payments – Sales – Purchases.
Fixed assets – Investments – Personal Ledger – inventories.
Capital and Reserves – Other assets.
Other Liabilities.
<u>AUDIT OF INSTITUTIONS</u> <u>Audit</u> of Institutions: Partnership- Manufacturing and other Companies.
Non- Trading concerns. Audit Report: Contents – Preparation of audit report .
Fair report – Qualified report
<u>REPORT WRITING</u> Business Correspondence and Report Writing.
Basic Principals.
Business letters. Business Reports:
Structure- Preparation of Routine reports and Special reports

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper: **COMPUTER APPLICATIONS IN BANKING**

Semester: **V**

<b><u>Unit-1</u></b> Introduction
Computers and
Commercial World
Principles of computer science
With reference to banking operations
Different approaches to Mechanizations
Security information systems
Audit of computerized banking systems.
<b><u>Unit-II:</u></b> Banking reconciliation :
Approaches to bank
Computerization computers in banks
Indian experiment process for withdrawing-
Cash teller Machines at bank counters ATMs in India.
<b><u>Unit-III:</u></b> Electronic Commerce –The emerging trends- Internet as a network.
<b><u>Unit-IV:</u></b> WWW consumer Oriented Electronic commerce-
Electronic payment systems Advertising and Marketing to the Interest Software agents.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: Commerce  
Class: **III B.Com(VOC)**

Paper : **COMPUTER APPLICATIONS IN BANKING**  
Semester: **VI**

<b>Unit-1:</b> Home Banking-Telephone banking-Computerized corporate banking-
Electric funds transfer-Importance of cheques clearing magnetic ink character.
<b>Unit-II:</b> Reconciliation (MICR) Optical character Recognition (OCR)
Optical Mark Recognition (OMR)
Computer output to Microphone (COM)Facsimile
Transformation.
<b>Unit-III:</b> Inter branch reconciliation –uses in foreign exchanges-Documentation handling
Systems –Cheque sorting and balancing systems (MICR and OCK, etc)
Document storage and retired systems (Micro films, etc)
Documentation Transmission systems (Fax etc.)
<b>Unit-IV:</b> Cash management system in banks
Investment management systems
Statistical analysis transmission
Magnetic Stripe.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**  
Class: **III B.Com (VOC)**

Paper: **ACCOUNTING SOFTWARE APPLICATIONS**  
Semester: **V**

<b>Topics to be covered</b>
<b><u>Unit-I</u></b> Accounting software package
Concept and Scope
Feature of a good Software package
selection of software package (Theory only)
<b><u>Unit-II</u></b> : Accounting Application of Spreadsheet-Budgeting
Preparation of Cash Budget-
Preparation of production Budget-
preparation of flexible Budget(Theory and practical)
<b><u>Unit-III</u></b> : Budgetary control reports through Spreadsheet-(Requirements for a successful
Budgetary Control system
Advantages and Limitations of Budgetary Control(Theory only)
<b><u>Unit-IV</u></b> : Spreadsheet: Applications of Spreadsheet
Pricing decisions
Special Order Pricing
Product Addition or Deletion- Make or Buy decisions
Decision on Plant Shutdown.(Theory and Practical)

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2013-14

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper: **ACCOUNTING SOFTWARE APPLICATIONS**

Semester: **VI**

<b>Unit: I:</b> Spreadsheet Applications in Capital Budgeting – Discounted Cash Method of Evaluating proposals- Internal Rate of Return- net present value method-using
Probabilities to quantify risk –risk adjusted IRR and NV computation of Excel worksheet(Theory and Practical)
<b>Unit-II:</b> Practical Exposure to a Selected Financial Accounting package
Installation- Accounting Head Definition Voucher entry Ledger Selection
Display of Profit and Loss Account and Balance Sheet-
Pricing Reports (Theory and Practical)
<b>Unit:III:</b> Electronic Commerce’s-Business and E-Commerce
Definitions-Features of E-Commerce -Need for E-Commerce
Parties to E-commerce transactions)(Theory only)
<b>Unit:IV:</b> Worldwide Web Architecture
Importance of Internet Shopping over the Internet
Essentials requirements in designing a good website
Inter Organizational E-commerce (Theory only)

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **I B.Com** (VOC)

Paper: **FINANCIAL ACCOUNTING**

Semester: I

<u><b>INTRODUCTION TO ACCOUNTING:</b></u> Need for Accounting-definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting- Branches of Accounting - Advantages and limitations.
Basic terminology used- Accounting concepts and conventions. <u><b>ACCOUNTING PROCESS-</b></u> Accounting cycle-Accounting equation- Classification of accounts
Rules of double entry book keeping – identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts.
Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts –units of measurement-stock items.
<u><b>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT:</b></u> Sub Division of Journal-Preparation of Subsidiary Books including different types of cash books.
Simple cashbook, Cashbook with cash and discount columns, cashbook with cash, discount and bank columns.
Cashbook with cash and bank columns and petty cash book.
<u><b>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT:</b></u> Preparation of sales register, purchase register, debit note register, credit note register
Different cash books including interest and discount transactions using computers.
Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances- Problems on favourable and over draft balances.
<u><b>TRIAL BALANCE, FINAL ACCOUNTS:</b></u> Trial Balance: meaning, objectives, methods of preparation- Final Accounts:
Meaning, features, uses and preparation of Manufacturing, Trading Account.
Profit & Loss Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **I B.Com** (VOC)

Paper: **FINANCIAL ACCOUNTING**

Semester: **II**

<u>RECTIFICATION OF ERRORS:</u> Errors and their Rectification - Types of Errors - Rectification before and after preparations of final Accounts -
Suspense Account- Effect of Errors on Profit. Rectification of errors using computer
<u>CONSIGNMENT AND JOINT VENTURES:</u> Consignment - Features, Terms used Proforma invoice Account sale Delcredere commission
Accounting treatment in the books of the consignor and the consignee
Valuation of consignment stock - Normal and abnormal Loss
Invoice of goods at a price higher than the cost price.
<u>JOINT VENTURES</u> -features-difference between joint venture and consignment, Accounting Procedure Methods of keeping records for Joint venture accounts
method of recording in co ventures books-separate set of books method.
<u>DEPRECIATION - PROVISIONS AND RESERVES:</u> Meaning of Depreciation - Causes-objects of providing for depreciation -Factors affecting depreciation.
Accounting Treatment- Methods of providing depreciation - Straight line method
Diminishing Balance Method. Provisions and Reserves.
Reserve Fund.
Different Types of Provisions and Reserves.



**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department : **Commerce**  
Class: **I B.Com(VOC)**

Paper : **BUSINESS ORGANIZATION AND MANAGEMENT**  
Semester: I

<u>FUNDAMENTAL CONCEPTS:</u> Concepts of business, trade, industry and commerce- Business-features of business, Trade-Classification-Aids to Trade-Industry- Classification
Commerce Relationship between trade, industry and commerce- Business Organization- Concept- – Functions of Business Entrepreneur: Meaning.
Characteristics of Entrepreneurs-Types of Entrepreneurs-Functions of an entrepreneur- Sources of finance-Long Term-Short Term
<u>FORMS OF ORGANIZATION, SOLE PROPRIETORSHIP, PARTNERSHIP &amp; JOINT HINDU FAMILY:</u> Business Organization-Forms of Business Organization-Classification.
Factors influencing the choice of suitable form of organization. Sole Proprietorship - Meaning Characteristics – Advantages and disadvantages – suitability.
<u>PARTNERSHIP:</u> Meaning-Characteristics-Kinds of partners- Registration of partnership
Partnership deed Rights and obligations of partners. Joint Hindu Family Business.
Characteristics – Advantages and limitations.
<u>JOINT STOCK COMPANY:</u> Meaning-Characteristics-Advantages-Kinds of Companies.
Difference between private and public companies –Promotion of A Company: Promotion Stages-Promoters –Characteristics –Registration –Capital subscription.
<u>JOINT STOCK COMPANY</u> Commencement of Business – Preparation of Important documents – Memorandum of Association – Significance – Clauses
Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **I B.Com(VOC)**

Paper : **BUSINESS ORGANIZATION AND MANAGEMENT**

Semester: **II**

<u>MANAGEMENT, PLANNING AND DECISION MAKING</u> Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management –
Skills of management Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management – features- Fayol’s Principles of Management.
<u>PLANNING</u> – Meaning – Significance –Types of Plans – Decision making
Steps in Process Decision making process.
<u>Lab Work</u> : The students are expected to prepare a small note of the skills of management. required to manage the organization of their choice.
<u>ORGANIZING</u> : Organizing – meaning - Organization – Features –
the process of organization – principles of organization- Elements of organizations – organization chart.
Delegation of authority – meaning - Elements – Principles – Types –
Difficulties in delegation – Guidelines for making delegation effective.
<u>CENTRALIZATION</u> – Decentralization –Meaning
Differences between delegating and decentralization
<u>Lab Work</u> : The students are expected to go through the organization structures of a few

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department : **Commerce**  
**TECHNOLOGY**

Paper : **FUNDAMENTALS OF INFORMATION AND**  
Class: **I B.Com(VOC)** Semester: **I**

<u><b>INTRODUCTION TO COMPUTERS:</b></u> Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory
Input and Output devices. IT enabled services - BPO, KPO, Call centres.
<u><b>MODERN COMMUNICATIONS:</b></u> (Concepts only)- communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing
Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access
<u><b>OPERATING SYSTEM AND WINDOWS:</b></u> Operating Systems: Meaning, Definition, Functions and types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands-Wild Card Characters-Computer Virus, Cryptology.
Windows operating system - Desktop, Start menu, Control panel, Windows accessories
<u><b>MS OFFICE I :</b></u> MS Word : Word Processing : Meaning and features of word processing – Advantages and applications of word processing.
Parts of MS Word application window-Toolbars-Creating, Saving and closing a document-Opening and editing a document - Moving and copying text.
<u><b>MS OFFICE I :</b></u> Text and paragraph formatting, applying Bullets and Numbering
Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge
Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: Commerce  
**TECHNOLOGY**

Paper: **FUNDAMENTALS OF INFORMATION AND  
Class: I B.Com (VOC)** Semester: II

<u>MS EXCEL</u> : Features of MS Excel-Spread sheet /worksheet, workbook, cell, cell pointer, cell address etc.,Parts of MS Excel window-Saving, Opening and Closing workbook.
Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range
Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros
<u>MS ACCESS</u> :- Data, Information, Database, File, Record, Fields- Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window.
Tables, Forms, Queries and Reports-Data validity checks-( Theory with simple problems)
<u>MS POWERPOINT</u> : - Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show.
Saving, opening and closing a presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides
Custom Animation and Transition-Multimedia:- Meaning, purpose, Usage and application – Images, Graphics, sounds and music-Video presentation devices-Multimedia on web
<u>INTERNET &amp; E COMMERCE</u> : Services available on internet - WWW - ISP.E commerce : Meaning ,advantages and limitations, applications of E commerce - trading stocks online.
ordering products / journals / books etc., online, travel and tourism services, employment)
Placement and job market, internet banking, auctions, online publishing, advertising.
Online payment system..(including practicals)

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department: **Commerce**

Class: **II B.Com(VOC)**

Paper : **FINANCIAL ACCOUNTING - II**

Semester: **III**

<b>Topics to be covered</b>
<u>SINGLE ENTRY</u> : Single Entry Features.
Books and accounts maintained.
Recording of transactions.
Ascertainment of Profit.
<u>HIRE PURCHASE SYSTEM</u> : Hire Purchase System
Features –Accounting Treatment in the Books of Hire Purchaser and
Hire Vendor - Default and Repossession
<u>INSTALLMENT PURCHASE SYSTEM</u> : Installment Purchase System.
Difference between Hire purchase.
Instalment purchase systems.
Accounting Treatment in the books of Purchaser and Vendor.
<u>BRANCH ACCOUNTS</u> : Branch Accounts features-Books of accounts- methods of accounting of dependent branches
Debtors System, Stock and debtors system
Recording of transaction relating to branch accounts using computers
<u>DEPARTMENTAL ACCOUNTS</u> : Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department: **Commerce**

Class: **II B.Com (VOC)**

Paper: **FINANCIAL ACCOUNTING - II**

Semester: **IV**

<b>Topics to be covered</b>
<u>Non-Profit Organizations</u> : Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of summaries -Receipts and Payments Account meaning and
Special features-Procedure for preparation-uses and limitations. Income and Expenditure Account- features- procedure for preparation- preparation of Balance Sheet
<u>Partnership Accounts</u> : Legal provisions in the absence of Partnership Deed.
Fixed and Fluctuating Capitals
Preparation of final accounts.
Accounting Treatment of Goodwill and Admission of a partner.
<u>Partnership Accounts</u> : Accounting treatment of Retirement and Death of a Partner.
Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers.
<u>Company Accounts</u> : Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only)
Recording of transactions relating to issue of shares using computers.
Issue and Redemption of Debentures - Redemption out of profits.
Sinking fund method.
Recording of transaction relating to issue and redemption of debentures using computers
Underwriting of Issue of Shares

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department : Commerce  
Class: II B.Com(VOC)

Paper : Financial Services , Banking Insurance - IIA  
Semester:III

<b>Topics to be covered</b>
<b>Introduction to Financial Services:</b> a. Meaning of Financial Services, Structure of Indian System for the economic development Financial System Importance of Financial
Definition of Bank, Functions of Commercial.(Financial and Banking system charts)
Banks and Reserve Bank of India.(Forms of various accounts and deposits)
<b>Banking Systems and its Regulation:</b> a. Banking Systems –Branch banking, Unit Banking, Correspondent banking, Deposit banking, Mixed banking .
Investment banking .An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: Capital adequacy norms, Income recognition norms
Classification of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking, Regional Rural banks, Cooperative banks, Micro Finance
Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC,SIDBI. <b>Financial Markets &amp; Services:</b> a. Indian Money Market
Characteristics, Structure, composition, call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian capital market-composition and growth of primary and secondary markets, Differences between primary and secondary markets, Capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
<b>Financial Markets &amp; Services:</b> c.Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies.
Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture Capital Funds , Forfeiting
Loan Syndication, Factoring, Custodial Services, Depository Services, and Depository

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department: Commerce  
Class: II B.Com(VOC)

Paper: **Financial Services , Banking Insurance - IIB**  
Semester: IV

<b>Topics to be covered</b>
<b>Banker and customer, loans and advances: a.</b> Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements etc)
<b>Banker and customer, loans and advances: b.</b> Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonour, collection of local and upcountry cheques,
Responsibilities and liabilities of collecting banker and statutory protection to the collecting banker. (Promissory notes, B/E, Crossed cheques-various modes).
<b>c.</b> Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances-
Modes of creating charges- lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances).
<b>Types of Insurance and its regulation:</b> Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance.
<b>Life Insurance:</b> – Practical aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of duplicate policies.
nomination, surrender value, policy loans, assignment,
<b>Non Life Insurance:-</b> Types of products and scope of Fire Insurance.
Marine Insurance, Health Insurance, Social Insurance and Rural Insurance.
Regulation of Insurance in India- Insurance Act,1938 and IRDA 1999.(Formats of types of Non Life Insurance)



**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department: **Commerce**

Class: **II B.Com (VOC)**

Paper: **PROGRAMMING IN 'C'**

Semester: **III**

<b>Topics to be covered</b>
<b>INTRODUCTION TO C :</b> Introduction – Historical development of C – Where C stands – Various stages in compilation of C programs – Characteristics of C – Uses of C – A very simple program - The form of a C program- Introduction to Fundamentals
Character set – Basic alphabet – C tokens – Keywords and Identifiers – Keywords – Identifiers – Constants – Types of Constants - Data types – Format specification
Variables-I/O operations in C-Reading and writing a-char Integers- Long and Short - Signed and unsigned characters – Signed and Unsigned-Double
<b>OPERATORS AND EXPRESSIONS:</b> Introduction – Operators – Assignment operators - Arithmetic - Increment operators – Decrement operators- Increment operators
Decrement operators-Relational operators-Logical operators- Comma operators
Size of operator- Bitwise operator-Type conversion- Explicit conversion
Decision Control Structures – If statement – If else statement.
<b>OPERATORS AND EXPRESSIONS:</b> Nested if-Else if ladder-Dangling else problem- Simplifying If else statement-Conditional operators- Decision using switch
Tips about usage of switch- Break statement- Go to statement- Loop Control structures
Repetition and fixed count loops-Pre test and post test loops-Fixed count loops , Type of the control variable- Nature of start and end condition- Updating the control variable
Reverse processing-Loops in C-While loop-Do while loop-For loop-Nesting of loops,
<b>ARRAYS &amp; STRINGS:</b> Introduction-Simulating heat flow-Definition.
Declaration of an array – Memory map of an array – Initialization of an array – The mathematics of Heat flow – C solution.
Bounds checking Application to – Binary search – Multidimensional array
Initialising 2 D array Memory map of 2 D array – 3D arrays – Strings – Definition and Concepts-Header file-string. <b>ARRAYS &amp; STRINGS:</b> The Do-it-yourself option-STD
Library String functions – Strlen – Strcat - Strcpy – Strcmp – Strlwr
Converts string into lowercase – Strupr – Special note on strings.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2014-15

Department: Commerce

Paper: **PROGRAMMING IN 'C'**

Class: II B.Com(VOC)

Semester: I V

<b>Topics to be covered</b>
<b>FUNCTIONS:</b> Introduction – Structured Programming – Definition of a Function – Function Prototypes – Prototype Syntax – Scope and Conversions – Argument Conversions – Facts about
Function – Types of Function – Parameters – Return statements – Actual and formal arguments – Variations in functions – Function with no argument and no return values
<b>FUNCTIONS:</b> Function with argument but no return values – Function with arguments and return
Values – Variations in number of arguments – Some more examples – Recursion – Iteration v/s
Recursion – Local and global variables – Function with local and global variables – Conclusion.
<b>POINTERS &amp; STRUCTURES:</b> Introduction – Why C has pointers – Why pointers should have data types – Definition – Advantages of using pointers – Pointer as a variable – Address operator
Asterisk operator – Indirection operator – Back to function calls – Call by value – Call by reference – Pointer to function – Declaring, assigning and using function pointers – What are function pointers
Good for – Function pointers and prototypes – Arrays and pointers – Equivalence between pointers and arrays – Operations on pointers – Array of pointers – Passing an entire array to a function
Examples – Structures and Unions – Definitions – Structure concepts
<b>POINTERS &amp; STRUCTURES:</b> Structure declaration – Structure variables – structure initialization -Accessing structure elements – Memory map of a structure
Additional feature of a structure – Array of structure – Structures and pointers – Pointer to
Structures – Self referential structures – Applications of structures – Introduction to union .
Union declarations and definition – Conclusion.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**

Semester: **V**

<b>Topics to be covered</b>
<u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES:</u> Accounting Standards
Need and importance – An overview of Indian Accounting Standards. Valuation of Goodwill
Need and methods.
Normal Profit method,
<u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES</u> Super Profits method
Capitalisation method. Valuation of Shares
Need for valuation – Methods of valuation – Net Assets method
Yield basis method – Fair Value method.
<u>COMPANY FINAL ACCOUNTS – ISSUE OF BONUS SHARES AND PROFITS PRIOR TO INCORPORATION.</u>
Preparation of Final Accounts – Provisions relating to preparation of Final Accounts
Profit and Loss Account and Balance Sheet
Preparation of Final Accounts using computers
<u>Issue of Bonus Shares</u> – Provisions of Company’s Act and SEBI guidelines.
Acquisition of Business and Profits prior to Incorporation.
Accounting treatment.
<u>GENERAL INSURANCE COMPANIES:</u> Preparation of Final Accounts with special reference to
Fire Insurance (Problems on Fire Insurance claims) & Marine Insurance (Theory only)

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: Commerce  
Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**  
Semester: **VI**

<u>AMALGAMATION AND INTERNAL RECONSTRUCTION</u> Amalgamation – In the nature of merger and purchase – Calculation of purchase consideration
Treatment in the books of transferor and transferee (as per accounting Standard 14, excluding inter-company holdings) Recording of transaction relating to merges using computers.
<u>Internal Reconstruction</u> – Accounting Treatment
Preparation of final statements after reconstruction
Recording of transactions relating .
Internal Reconstruction using computers.
<u>BANK ACCOUNTS</u> Bank Accounts – Books and Registers to be maintained by banks – slip system of posting – rebate on bills disconnected
Schedule of advance – Non-performing assets - legal provision relating to Preparation of final accounts –preparation of bank final Accounts using computers
<u>ACCOUNTS OF INSURANCE COMPANIES</u>
Life Insurance Companies – Preparation of Revenue Accounts, Profit and Loss account, Balance Sheet and Valuation Balance Sheet.
General insurance Companies. Preparation of final accounts

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **COST AND MANAGEMENT ACCOUNTING**

Semester: **V**

Cost Accounting: definition, features, objectives, functions, scope, advantages, and limitations
Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations.
Relationship between cost, management and financial accounting.
Cost, Concepts: cost classification-preparation of cost sheet. Relationship of costing department with other departments.
<u>ELEMENTS OF COSTS</u> . Material cost: direct and indirect material cost,
inventory control techniques-stop levels, EOQ, ABC analysis. Issue of materials to production – pricing methods-
<u>ELEMENTS OF COSTS</u> FIFO, LIFO with base stock average methods
Labour cost: Direct and indirect labour cost - methods of payment of wages including incentive plans
Halsey and Rowan plans, Tailors piece Rate method.
Overheads: features, classifications, methods of allocation and apportionment of overheads.
<u>METHODS OF COSTING</u> . Single or output costing
job and contract costing
features, costing process.- computation of cost
<u>FINANCIAL STATEMENT ANALYSIS</u> Financial statements
Features, limitations. need for
Meaning, Objectives,
Methods and techniques of analysis

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: Commerce  
Class: **III B.Com(VOC)**

Paper: **COST AND MANAGEMENT ACCOUNTING**  
Semester: VI

<u>PROCESS COSTING</u> :Process costing: features, treatments of normal and abnormal losses,
preparation of process cost accounts (excluding equivalent products and inter process profits)
<u>COSTING TECHNIQUES FOR DECISION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND CASH FLOW ANALYSIS</u>
Funds flow Analysis and cash flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS:</u>
Ratio Analysis.
Calculation of liquidity,
Solvency, Inter preparation of ratios (Theory Only).

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **BUSINESS LAWS**

Semester: **V**

<u>CONTRACT ACT</u> Agreement and Contract: Definition and Meaning
Essentials of a valid contract- types of contracts. Offer and Acceptance.
Definition- Essentials of a valid offer and acceptance.
Communication and revocation of offer and acceptance.
<u>CONTRACT ACT</u> Consideration :Definition and importance
Essential of valid consideration –the Doctrines of ‘ Stranger to Contract,
No ‘Consideration – No Contract – Capacity to contract ,
Special rules regarding minor’s argument.
<u>CONTRACT ACT</u> : Consent: Free consent –
Flaw in consent: Coercion-Undue influence
Fraud-Misrepresentation and Mistake for breach of a contract
<u>DISCHARGE OF A CONTRACT</u> : Legality of object and consideration:- illegal and immoral agreements
Arguments opposed. to public policy. Agreement expressly declared to be void
Wagering agreements and contingent contracts.
<u>DISCHARGE OF A CONTRACT</u> :
Discharge of a contract various modes of discharge of a contract.
Performance of contracts. Breach of a contract – Types –remedies

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper : **BUSINESS LAWS**

Semester: **VI**

<u>SALE OF GOODS ACT:</u> Contract of sale: Definition-features-definition of the term goods-types of goods-rules of transfer of property in goods-differences between sale and agreement to sell. Rights of an unpaid seller.
Conditions and Warranties – Meaning and distinction express and implied condition and Warranties – sale by non-owners –auction sale.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Definition of the terms consumer, unfair trade practices
Restrictive trade practices and complainant rights of consumers .
consumer protection councils-Consumers redress agencies – penalties for violation.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Intellectual property Rights : Meaning - Need and objectives
Meaning of the terms industrial property, literary property copy right , patents, trademarks, trade names, industrial design, geographical indication.
Information technology Act 2000: aims and objectives – a brief overview of the Act.
<u>COMPANY LAW</u> Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management –
Exceptions. Management of companies – directors- qualification-disqualification – appointment – removal –rights duties – company-meetings and resolution – appointment of a company secretary.
Winding up of companies –supervision of the court – dissolution. various modes- compulsory
winding up-powers and duties of official liquidator –members and creditors voluntary winding up-Winding up subject to the



**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
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Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2014-15

Department: Commerce  
Class: III B.Com(VOC)

Paper **AUDITING**  
Semester: V

<b>Topics to be covered</b>
<b>INTRODUCTION TO AUDITING:</b> Auditing- Meaning – Definition – Evolution –Objectives
Importance. Types of audit: Based on ownership Proprietorship,
Partnership, Companies, Trust,
Cooperate Societies, Government Departments.
Types of audit: –Based on time (Interim, Final, Continuous, Balance Sheet)
Based on Objectives Independent,
Financial, Internal, Cost, Tax.
Government, Secretarial.
<b>PLANNING OF AUDIT AND CONTROL</b> Auditor: Qualification and disqualifications –
Qualities.
Appointment and Reappointment – Remuneration –Removal .
Rights – Duties – Liabilities.
<b>AUDIT PLANNING</b> : Engagement letter – Audit Programmer
Audit note book – Audit papers.
Audit Work book – Audit content – Audit markings.
<b>INTERNAL CHECK</b> – Internal control - ( Sales – Purchase –Fixed assets – Cash Bank- Pay Roll ) –
Accounting Controls and Sampling in Audit.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: III B.Com(VOC)

Paper : **AUDITING**

Semester: VI

<u>VOUCHING AND AUDIT OF FINANCIAL STATEMENTS</u> Vouching: Meaning – Vouching of cash and trading transaction – Investigation.
Verification and valuation of assets and liabilities – Differences between vouching, investigation, verification and valuation.
<u>AUDIT OF FINANCIAL STATEMENTS:</u> Receipts – Payments – Sales – Purchases.
Fixed assets – Investments – Personal Ledger – inventories.
Capital and Reserves – Other assets.
Other Liabilities.
<u>AUDIT OF INSTITUTIONS</u> Audit of Institutions: Partnership- Manufacturing and other Companies.
Non- Trading concerns. Audit Report: Contents – Preparation of audit report .
Fair report – Qualified report
<u>REPORT WRITING</u> Business Correspondence and Report Writing.
Basic Principals.
Business letters. Business Reports:
Structure- Preparation of Routine reports and Special reports

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper: **COMPUTER APPLICATIONS IN BANKING**

Semester: **V**

<b><u>Unit-1</u></b> Introduction
Computers and
Commercial World
Principles of computer science
With reference to banking operations
Different approaches to Mechanizations
Security information systems
Audit of computerized banking systems.
<b><u>Unit-II:</u></b> Banking reconciliation :
Approaches to bank
Computerization computers in banks
Indian experiment process for withdrawing-
Cash teller Machines at bank counters ATMs in India.
<b><u>Unit-III:</u></b> Electronic Commerce –The emerging trends- Internet as a network.
<b><u>Unit-IV:</u></b> WWW consumer Oriented Electronic commerce-
Electronic payment systems Advertising and Marketing to the Interest Software agents.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: Commerce  
Class: **III B.Com(VOC)**

Paper : **COMPUTER APPLICATIONS IN BANKING**  
Semester: **VI**

<b>Unit-I:</b> Home Banking-Telephone banking-Computerized corporate banking-
Electric funds transfer-Importance of cheques clearing magnetic ink character.
<b>Unit-II:</b> Reconciliation (MICR) Optical character Recognition (OCR)
Optical Mark Recognition (OMR)
Computer output to Microphone (COM)Facsimile
Transformation.
<b>Unit-III:</b> Inter branch reconciliation –uses in foreign exchanges-Documentation handling
Systems –Cheque sorting and balancing systems (MICR and OCK, etc)
Document storage and retired systems (Micro films, etc)
Documentation Transmission systems (Fax etc.)
<b>Unit-IV:</b> Cash management system in banks
Investment management systems
Statistical analysis transmission
Magnetic Stripe.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**  
Class: **III B.Com (VOC)**

Paper: **ACCOUNTING SOFTWARE APPLICATIONS**  
Semester: **V**

<b>Topics to be covered</b>
<b><u>Unit:1</u></b> Accounting software package
Concept and Scope
Feature of a good Software package
selection of software package (Theory only)
<b><u>Unit-II:</u></b> Accounting Application of Spreadsheet-Budgeting
Preparation of Cash Budget-
Preparation of production Budget-
preparation of flexible Budget(Theory and practical)
<b><u>Unit-III:</u></b> Budgetary control reports through Spreadsheet-(Requirements for a successful
Budgetary Control system
Advantages and Limitations of Budgetary Control(Theory only)
<b><u>Unit-IV:</u></b> Spreadsheet: Applications of Spreadsheet
Pricing decisions
Special Order Pricing
Product Addition or Deletion- Make or Buy decisions
Decision on Plant Shutdown.(Theory and Practical)

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2014-15

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper: **ACCOUNTING SOFTWARE APPLICATIONS**

Semester: **VI**

<b>Unit: I:</b> Spreadsheet Applications in Capital Budgeting – Discounted Cash Method of Evaluating proposals- Internal Rate of Return- net present value method-using Probabilities to quantify risk –risk adjusted IRR and NV computation of Excel worksheet(Theory and Practical)
<b>Unit-II:</b> Practical Exposure to a Selected Financial Accounting package
Installation- Accounting Head Definition Voucher entry Ledger Selection
Display of Profit and Loss Account and Balance Sheet-
Pricing Reports (Theory and Practical)
<b>Unit:III:</b> Electronic Commerce’s-Business and E-Commerce
Definitions-Features of E-Commerce -Need for E-Commerce
Parties to E-commerce transactions)(Theory only)
<b>Unit:IV:</b> Worldwide Web Architecture
Importance of Internet Shopping over the Internet
Essentials requirements in designing a good website
Inter Organizational E-commerce (Theory only)

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

**Department:** Commerce

**Class:** I B.Com (CA)

**Paper:** FINANCIAL ACCOUNTING I -IA

**Semester:** I

<b>UNIT-1: Introduction to Accounting:</b> Need for Accounting. Definitions, objectives, Advantages - Book keeping and accounting-
Classification of accounts and its Rules- double entry book keeping. Journalization – posting to ledgers, balancing of Ledger Accounts (problems).
Subsidiary books: Types of Subsidiary Books-Cash Book. Three-column Cash Book.
Petty Cash Book (Problems).
<b>UNIT-II: Bank Reconciliation Statement:</b> Need for bank reconciliation- Reasons for differences between cash book and pass book balances.
<b>UNIT-III: Bills of Exchange:</b> 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).
<b>UNIT-IV: Trail Balance &amp; Rectification of Errors:</b> Preparation of Trail balance.
Errors – Meaning - Types of errors, rectification of errors. (Problems).
<b>UNIT-V : Final Accounts :</b> Preparation of Final Accounts:
<b>Additional Input:</b> Average Due Date.
Meaning – Calculation of Average Due Date. Trading Account.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

**Department:** Commerce

**Class:** I B.Com (CA)

**Paper:** BUSINESS ORGANISATION

**Semester:** I

<b>UNIT-I: INTRODUCTION TO BUSINESS :</b> Concepts of Business.
Trade, Industry and Commerce-Features of Business -Trade Classification- Aids to Trade Industry- Classification –Relationship among Trade, Industry and Commerce
<b>Unit-2 : FORMS OF BUSINESS ORGANIZATION:</b> Forms of Business Organization Sole proprietorship–Joint Hindu Family Firm, Joint Stock Company, Cooperative Society. Choice of Form of Organization- Government-Business Interface Public Sector Enterprises (PSEs) – Multinational Corporations (MNCs).
<b>Unit- 3: JOINT STOCK COMPANY:</b> 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 – Company Act, 2013.
<b>Unit- 4 : MANAGEMENT AND ORGANISATION :</b> Process of Management: Planning; Decision-making Organization; Line and Staff Directing and Controlling; Delegation and Decentralization of Authority.
<b>Unit- 5 : FUNCTIONAL AREAS OF MANAGEMENT:</b> Production – Manufacturing – Make in India – Marketing Management Marketing Concept; Marketing Mix; Product Life Cycle Pricing Policies and Practices. Financial Management: Objectives. Sources and Forms of Funds Human Resource Management: Functions



**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

Department : **Commerce**

Paper : **FUNDAMENTALS OF COMPUTERS**

Class: **I B.Com (CA)**

Semester: **I**

<b>Topics to be covered</b>
<b>Unit: I:</b> Introduction to Computers:- Block diagram of a computer components
Types and Generations of a computer Input and output Devices.
<b>UNIT:II:</b> Computer Memory and processors: Primary Memory-Secondary Memory-Number Systems and Computer Codes:
Binary and Hexa System. <b>UNIT:III:</b> Computer Software: Operating Systems-Disk operating System Dos internal and External Commands-Database systems
DBMS Advantages and Limitations-Functions of DBMS <b>UNIT-IV:</b> Introduction to Window,Desktop,File,My Computer ,My Documents, Recycle bin, Internet Explorer, Windows Explorer Office Automation: Organization of an Office, Nature of office work
<b>UNIT-V:</b> Word Basics: Starting Word, creating a new document, Opening pre-existing document, parts of a word window, Typing text, Selecting text, Deleting text, Undo, Redo, Repeat, Inserting text
Replacing text Formatting text, Cut, Copy, Paste, Printing, Formatting your text and Documents: Auto form ,at, Line spacing Margins. Borders and Shading.
Working with Headers and Footers: Definition of headers and footers, creating basic headers and footers, creating different headers and footers for odd and even pages.
Tables: Creating a simple table, Creating a table using the table menu
Entering and editing text In a table, selecting in table, adding rows, changing row heights,
Deleting rows, Inserting columns, Deleting columns, changing column width Graphics: Importing graphics, clipart, insert picture, Clip Art Gallery, using word's drawing features, drawing objects, text in drawing

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
 (A College with Potential for Excellence)  
 Bhimavaram, W.G.Dist, A.P  
 Syllabus for the Academic Year 2015-16

**Department:** Commerce  
**Class:** I B.Com(CA)

**Paper:** FINANCIAL ACCOUNTING-IB  
**Semester:** II

<b>UNIT-I : DEPRECIATION:</b> Meaning of Depreciation.
Methods of Depreciation: Straight Line.
Written down Value– Sum of the year’s Digits).
Annuity and Depletion (Problems
<b>UNIT-II: PROVISIONS AND RESERVES:</b> 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).
<b>UNIT-III: ACCOUNTS OF NON-TRADING CONCERN:</b> Features Preparation of receipts & payment account
Income &Expenditure account and Balance sheet from the Information.
<b>UNIT-IV: CONSIGNMENT ACCOUNTS:</b> Consignment –features-proforma invoice-account sales- delcredre commission.
Accounting treatment in the books of consigner and consignee. Valuation of closing stock-normal and abnormal losses (problems).
<b>UNIT-V: JOINT VENTURE ACCOUNTS:</b> Joint Venture-features- Differences between joint-venture and consignment accounting procedure
methods of keeping records (problems). <b>ADDITIONAL INPUT:</b> Account Current: meaning-calculation of account current.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2015-16

**Department: Commerce**

**Class: I B.Com (CA)**

**Paper: BUSINESS ECONOMICS IB**

**Semester: II**

**Topics to be covered**

**UNIT-I:-**Introduction: Meaning and definition of Business Economics – Nature and scope of Business Economics-Micro and Macro Economics and their Interface.

**UNIT-II:-** Demand Analysis Meaning - Determinants of Demand- Demand function - Law of Demand - Demand curve – Exceptions to Law of Demand-Elasticity of Demand-Types of Elasticity of Demand – Measurements of Price elasticity of Demand- Total outlay Method-Are Method.

**UNIT-III:-**Cost and Revenue Analysis Classification of Costs-Total Average-Marginal; Cost function-long run-short- Run-Total Revenue\_Average revenue-Marginal Revenue –production and Costs: Techniques of Maximization of output, Minimization of Scale-cobb-Douglas Production-Economics and Dis-economics of Scale-cobb Douglas production Function.

**UNIT-IV:-**Market Structure: Concept of Market structure –perfect competition – Characteristics-equilibrium price –Monopoly- Characteristics –Defects of Monopoly-Distinction between perfect competition and monopoly –Monopolistic Competition-characteristics-product differentiation-Oligopoly- characteristics-price rigidity-Kinked Demand Curve.

**UNIT-V:-**National Income and Economic Systems: National Income-Definition Measurement -GDP-Growth Rates –problem in Assessment-Economy-Economic liberalization, Privatization, Globalization-Free Trade- Agreements- Trade cycles-Phases-International Trade- Balance of Payments.

Additional Inputs

Supply-GAT-WTO

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

Department: **Commerce**

Class: **I B.Com (CA)**

Paper: **OFFICE AUTOMATION TOOL**

Semester: **II**

**Topics to be covered**

UNIT I : Introduction to Windows, Desktop, File, Folder, My Computer, My documents, Recycle bin, Internet Explorer, Windows Explorer Office Automation: Organization of an Office,

Nature of Office work , The definition and need for office automation. Document Preparation : Word processing , Various office equipment that help in document preparation, Introduction to document storage and retrieval .

Printing. Formatting Your Text and Documents: Auto format, Line spacing, Margins, Borders and Shading. Working with Headers and Footers: Definition of headers and footers, creating basic headers and footers, creating different headers and footers for

odd and even pages. Tables: Creating a simple table, Creating a table using the table menu, Entering and editing text in a table, selecting in table, adding rows, changing row heights, Deleting rows, Inserting columns, Deleting columns, changing column width . Graphics: Importing graphics, Clipart, Insert picture, Clip Art Gallery, using

word's drawing features, drawing objects, text in drawing. Templates: Template types, using templates, exploring templates, modifying templates. Macros: Macro, Recording macros, editing macros, running a macro. Mail Merge: Mail Merge concept, Main document, data sources, merging data source and main document. Overview of word menu options word basic tool bar.

UNIT III : MS Power Point: Introduction, Building a presentation, Outlining the presentation, Creating the text and chart slides, Formatting charts, customizing a presentation, drawing on slides, Creating slide shows Creating Presentations : Using

auto content wizard, Using blank presentation option, Using design template option, Adding slides, Deleting a slide, Importing Images from the outside world, Drawing in power point, Transition and build effects, Deleting a slide, Numbering a slide, Saving presentation, Closing presentation, Printing presentation elements.

UNIT IV : Excel Basics: Overview of Excel features, Getting started, Creating a new worksheet, Selecting cells, Entering and editing text, Entering and editing Numbers, entering and editing Formulas, Referencing cells, moving cells, copying cells, sorting cell data, inserting rows, inserting columns, Inserting cells, Deleting parts of a worksheet, clearing parts of a worksheet. Formatting: Page setup, changing column widths and Row heights, auto format, changing font sizes and Attributes, centering text across columns, using border buttons and Commands

changing colors and shading, hiding rows and columns. Introduction to functions: Parts of a functions, Functions Requiring Add-ins, The Function Wizard. Examples functions by category: Data and time functions, Engineering functions, Math and Trig functions, Statistical functions, Text functions. Excel Charts: Chart parts and terminology, Instant charts with the chard wizard, creation of different types of charts, printing charts, deleting charts – Linking in Excel Excel Graphics: Creating and placing graphic objects, Resizing Graphics, Drawing Lines and Shapes

UNIT V : MS Access Creating a Simple Database and Tables: Creating a contact Databases with the wiz, The Access Table Wizard, Creating Database Tables without the wizard, Field Names, Data Types and Properties, Adding, deleting fields, renaming the fields in a table. Forms: The Form Wizard, Saving Forms, Modifying Forms Entering and Editing Data: Adding Records, Duplicating previous entries without Retyping, Undo, Correcting Entries, Global Replacements, Moving from Record to Record in a table. Finding, Sorting and Displaying Data: Queries and Dynasets,

Creating and using select queries, Returning to the Query Design, Multilevel Sorts, Finding incomplete matches, Showing All Records after a Query, Saving Queries, Crosstab Queries. Printing Reports: Simple table, Form and Database printing, Defining advanced Reports, Manual Reporting, properties in Reports, Saving Reports Relational Databases: Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships. MS Outlook: Introduction, Reading and Sending messages, managing the mail box, keeping a contacts list, Scheduling tasks and Meetings.

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Annual Curricular Plan for the Academic Year 2015-16

Department: **Commerce**  
Class: **II B.Com(VOC)**

Paper : **FINANCIAL ACCOUNTING - II**  
Semester: **III**

<b>Topics to be covered</b>
<u>SINGLE ENTRY</u> : Single Entry Features.
Books and accounts maintained.
Recording of transactions.
Ascertainment of Profit.
<u>HIRE PURCHASE SYSTEM</u> : Hire Purchase System
Features –Accounting Treatment in the Books of Hire Purchaser and
Hire Vendor - Default and Repossession
<u>INSTALLMENT PURCHASE SYSTEM</u> : Installment Purchase System.
Difference between Hire purchase.
Instalment purchase systems.
Accounting Treatment in the books of Purchaser and Vendor.
<u>BRANCH ACCOUNTS</u> : Branch Accounts features-Books of accounts- methods of accounting of dependent branches
Debtors System, Stock and debtors system
Recording of transaction relating to branch accounts using computers
<u>DEPARTMENTAL ACCOUNTS</u> : Departmental Accounts need, features, Basis for Allocation of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

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Annual Curricular Plan for the Academic Year 2015-16

Department: **Commerce**

Class: **II B.Com (VOC)**

Paper: **FINANCIAL ACCOUNTING - II**

Semester: **IV**

<b>Topics to be covered</b>
<u>Non-Profit Organizations</u> : Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of summaries -Receipts and Payments Account meaning and
Special features-Procedure for preparation-uses and limitations. Income and Expenditure Account- features- procedure for preparation- preparation of Balance Sheet
<u>Partnership Accounts</u> : Legal provisions in the absence of Partnership Deed.
Fixed and Fluctuating Capitals
Preparation of final accounts.
Accounting Treatment of Goodwill and Admission of a partner.
<u>Partnership Accounts</u> : Accounting treatment of Retirement and Death of a Partner.
Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers.
<u>Company Accounts</u> : Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only)
Recording of transactions relating to issue of shares using computers.
Issue and Redemption of Debentures - Redemption out of profits.
Sinking fund method.
Recording of transaction relating to issue and redemption of debentures using computers
Underwriting of Issue of Shares

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Annual Curricular Plan for the Academic Year 2015-16

Department: **Commerce**

Class: **II B.Com (VOC)**

Paper: **BUSINESS STATISTICS**

Semester:III

<b>Topics to be covered</b>
<b>Introduction:</b> Meaning, definition, importance and limitations of statistics.
Collection of data- Primary and Secondary data –(Sampling- Random-Non Random-Census)- Schedule and questionnaire
Frequency distribution –Tabulation
Diagrammatic and graphic presentation of data using Computers (Excel)
<b>Measures of Central Tendency :</b>
Definition Objectives and Characteristics of measures of Central Tendency
Types of Averages
Arithmetic Mean, Geometric Mean
<b>Measures of Central Tendency :</b> Harmonic Mean, Median, Mode, Deciles,
Percentiles, Properties of averages and their applications.
Calculation of averages using computers.
<b>Measures of dispersion and Skewness:</b> Meaning, definitions, Properties of dispersion.
Range-Quartile Deviation.
Mean Deviation-Standard Deviation- Coefficient of Variation.
<b>Skewness</b> definition-Karl Pearson's and Bowley's Measures of skewness.
Normal Distribution Calculation of Dispersion and skewness using Computers.

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Annual Curricular Plan for the Academic Year 2015-16

Department: Commerce

Class: II B.Com(VOC)

Paper: **BUSINESS STATISTICS**

Semester: IV

<b>Topics to be covered</b>
<b>Measures of Relation:</b> Meaning, definition and use of correlation – Types of correlation- Karl Pearson's correlation coefficient.
Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.
<b>Regression Analysis:</b> - Meaning and utility of Regression analysis comparison between correlation and Regression.
Regression Equations.
Interpretation of Regression Co-efficient.
Calculation of Regression by Using Computers.
<b>Analysis of Time Series &amp; Index Numbers:</b> Meaning and utility of time series Analysis- Components of Time series.
Measurement of trend and Seasonal Variations – Utility of Decomposition of Time Series- Decentralization of Data-Calculation of trend and seasonal variations using computers.
<b>Index Numbers:</b> - Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers.
Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers.
Deflating Index Numbers.
Cost of Index Numbers-Limitation of Index Numbers.
Calculation of index numbers using computers.



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Annual Curricular Plan for the Academic Year 2015-16

Department : Commerce  
Class: II B.Com(VOC)

Paper : Financial Services , Banking Insurance - IIA  
Semester:III

<b>Topics to be covered</b>
<b>Introduction to Financial Services:</b> a. Meaning of Financial Services, Structure of Indian System for the economic development Financial System Importance of Financial
Definition of Bank, Functions of Commercial.(Financial and Banking system charts)
Banks and Reserve Bank of India.(Forms of various accounts and deposits)
<b>Banking Systems and its Regulation:</b> a. Banking Systems –Branch banking, Unit Banking, Correspondent banking, Deposit banking, Mixed banking .
Investment banking .An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: Capital adequacy norms, Income recognition norms
Classification of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking, Regional Rural banks, Cooperative banks, Micro Finance
Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC,SIDBI. <b>Financial Markets &amp; Services:</b> a. Indian Money Market
Characteristics, Structure, composition, call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian capital market-composition and growth of primary and secondary markets, Differences between primary and secondary markets, Capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
<b>Financial Markets &amp; Services:</b> c.Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies.
Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture Capital Funds , Forfeiting
Loan Syndication, Factoring, Custodial Services, Depository Services, and Depository

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Annual Curricular Plan for the Academic Year 2015-16

Department: Commerce  
Class: II B.Com(VOC)

Paper: **Financial Services , Banking Insurance - IIB**  
Semester: IV

<b>Topics to be covered</b>
<b>Banker and customer, loans and advances: a.</b> Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements etc)
<b>Banker and customer, loans and advances: b.</b> Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonour, collection of local and upcountry cheques,
Responsibilities and liabilities of collecting banker and statutory protection to the collecting banker. (Promissory notes, B/E, Crossed cheques-various modes).
<b>c.</b> Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances-
Modes of creating charges- lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances).
<b>Types of Insurance and its regulation:</b> Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance.
<b>Life Insurance:</b> – Practical aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of duplicate policies.
nomination, surrender value, policy loans, assignment,
<b>Non Life Insurance:-</b> Types of products and scope of Fire Insurance.
Marine Insurance, Health Insurance, Social Insurance and Rural Insurance.
Regulation of Insurance in India- Insurance Act,1938 and IRDA 1999.(Formats of types of Non Life Insurance)

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Annual Curricular Plan for the Academic Year 2015-16

Department: **Commerce**

Class: **II B.Com (VOC)**

Paper: **FUNDAMENTALS OF 'C' LANGUAGE**

Semester: **III**

<b>Topics to be covered</b>
<b>INTRODUCTION TO C :</b> Introduction – Historical development of C – Where C stands – Various stages in compilation of C programs – Characteristics of C – Uses of C – A very simple program - The form of a C program- Introduction to Fundamentals
Character set – Basic alphabet – C tokens – Keywords and Identifiers – Keywords – Identifiers – Constants – Types of Constants - Data types – Format specification
Variables-I/O operations in C-Reading and writing a-char Integers- Long and Short - Signed and unsigned characters – Signed and Unsigned-Double
<b>OPERATORS AND EXPRESSIONS:</b> Introduction – Operators – Assignment operators - Arithmetic - Increment operators – Decrement operators- Increment operators
Decrement operators-Relational operators-Logical operators- Comma operators
Size of operator- Bitwise operator-Type conversion- Explicit conversion
Decision Control Structures – If statement – If else statement.
<b>OPERATORS AND EXPRESSIONS:</b> Nested if-Else if ladder-Dangling else problem-Simplifying If else statement-Conditional operators- Decision using switch
Tips about usage of switch- Break statement- Go to statement- Loop Control structures
Repetition and fixed count loops-Pre test and post test loops-Fixed count loops , Type of the control variable- Nature of start and end condition- Updating the control variable
Reverse processing-Loops in C-While loop-Do while loop-For loop-Nesting of loops,
<b>ARRAYS &amp; STRINGS:</b> Introduction-Simulating heat flow-Definition.
Declaration of an array – Memory map of an array – Initialization of an array – The mathematics of Heat flow – C solution.
Bounds checking Application to – Binary search – Multidimensional array
Initialising 2 D array Memory map of 2 D array – 3D arrays – Strings – Definition and Concepts-Header file-string. <b>ARRAYS &amp; STRINGS:</b> The Do-it-yourself option-STD
Library String functions – Strlen – Strcat - Strcpy – Strcmp – Strlwr
Converts string into lowercase – Strupr – Special note on strings.

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Annual Curricular Plan for the Academic Year 2015-16

Department: Commerce

Class: II B.Com(VOC)

Paper: **FUNDAMENTALS ‘C’ LANGUAGE**

Semester: I V

<b>Topics to be covered</b>
<b>FUNCTIONS:</b> Introduction – Structured Programming – Definition of a Function – Function Prototypes – Prototype Syntax – Scope and Conversions – Argument Conversions – Facts about
Function – Types of Function – Parameters – Return statements – Actual and formal arguments – Variations in functions – Function with no argument and no return values
<b>FUNCTIONS:</b> Function with argument but no return values – Function with arguments and return
Values – Variations in number of arguments – Some more examples – Recursion – Iteration v/s
Recursion – Local and global variables – Function with local and global variables – Conclusion.
<b>POINTERS &amp; STRUCTURES:</b> Introduction – Why C has pointers – Why pointers should have data types – Definition – Advantages of using pointers – Pointer as an variable – Address operator
Asterisk operator – Indirection operator – Back to function calls – Call by value – Call by reference – Pointer to function – Declaring, assigning and using function pointers – What are function pointers
Good for – Function pointers and prototypes – Arrays and pointers – Equivalence between pointers and arrays – Operations on pointers – Array of pointers – Passing an entire array to a function
Examples – Structures and Unions – Definitions – Structure concepts
<b>POINTERS &amp; STRUCTURES:</b> Structure declaration – Structure variables – structure initialization -Accessing structure elements – Memory map of a structure
Additional feature of a structure – Array of structure – Structures and pointers – Pointer to
Structures – Self referential structures – Applications of structures – Introduction to union .
Union declarations and definition – Conclusion.

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 Bhimavaram, W.G.Dist, A.P  
 Syllabus for the Academic Year 2015-16

Department : **Commerce**  
 Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**  
 Semester: **V**

<b>Topics to be covered</b>
<b><u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES:</u></b> Accounting Standards
Need and importance – An overview of Indian Accounting Standards. Valuation of Goodwill
Need and methods.
Normal Profit method,
<b><u>ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES</u></b> Super Profits method
Capitalisation method. Valuation of Shares
Need for valuation – Methods of valuation – Net Assets method
Yield basis method – Fair Value method.
<b><u>COMPANY FINAL ACCOUNTS – ISSUE OF BONUS SHARES AND PROFITS PRIOR TO INCORPORATION.</u></b>
Preparation of Final Accounts – Provisions relating to preparation of Final Accounts
Profit and Loss Account and Balance Sheet
Preparation of Final Accounts using computers
<u>Issue of Bonus Shares</u> – Provisions of Company’s Act and SEBI guidelines.
Acquisition of Business and Profits prior to Incorporation.
Accounting treatment.
<b><u>GENERAL INSURANCE COMPANIES:</u></b> Preparation of Final Accounts with special reference to
Fire Insurance (Problems on Fire Insurance claims) & Marine Insurance (Theory only)

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Syllabus for the Academic Year 2015-16

Department: Commerce  
Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**  
Semester: **VI**

<u>AMALGAMATION AND INTERNAL RECONSTRUCTION</u> Amalgamation – In the nature of merger and purchase – Calculation of purchase consideration
Treatment in the books of transferor and transferee (as per accounting Standard 14, excluding inter-company holdings) Recording of transaction relating to merges using computers.
<u>Internal Reconstruction</u> – Accounting Treatment
Preparation of final statements after reconstruction
Recording of transactions relating .
Internal Reconstruction using computers.
<u>BANK ACCOUNTS</u> Bank Accounts – Books and Registers to be maintained by banks – slip system of posting – rebate on bills disconnected
Schedule of advance – Non-performing assets - legal provision relating to Preparation of final accounts –preparation of bank final Accounts using computers
<u>ACCOUNTS OF INSURANCE COMPANIES</u>
Life Insurance Companies – Preparation of Revenue Accounts, Profit and Loss account,
Balance Sheet and Valuation Balance Sheet.
General insurance Companies. Preparation of final accounts

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Syllabus for the Academic Year 2015-16

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **COST AND MANAGEMENT ACCOUNTING**

Semester: **V**

Cost Accounting: definition, features, objectives, functions, scope, advantages, and limitations
Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations.
Relationship between cost, management and financial accounting.
Cost, Concepts: cost classification-preparation of cost sheet. Relationship of costing department with other departments.
<u>ELEMENTS OF COSTS</u> . Material cost: direct and indirect material cost,
inventory control techniques-stop levels, EOQ, ABC analysis. Issue of materials to production – pricing methods-
<u>ELEMENTS OF COSTS</u> FIFO, LIFO with base stock average methods
Labour cost: Direct and indirect labour cost - methods of payment of wages including incentive plans
Halsey and Rowan plans, Tailors piece Rate method.
Overheads: features, classifications, methods of allocation and apportionment of overheads.
<u>METHODS OF COSTING</u> . Single or output costing
job and contract costing
features, costing process.- computation of cost
<u>FINANCIAL STATEMENT ANALYSIS</u> Financial statements
Features, limitations. need for
Meaning, Objectives,
Methods and techniques of analysis

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Syllabus for the Academic Year 2015-16

Department: Commerce  
Class: III B.Com(VOC)

Paper: **COST AND MANAGEMENT ACCOUNTING**  
Semester: VI

<u>PROCESS COSTING</u> :Process costing: features, treatments of normal and abnormal losses,
preparation of process cost accounts (excluding equivalent products and inter process profits)
<u>COSTING TECHNIQUES FOR DECISION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND CASH FLOW ANALYSIS</u>
Funds flow Analysis and cash flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS:</u>
Ratio Analysis.
Calculation of liquidity,
Solvency, Inter preparation of ratios (Theory Only).



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Syllabus for the Academic Year 2015-16

Department : **Commerce**

Class: **III B.Com(VOC)**

Paper : **BUSINESS LAWS**

Semester: **V**

<u>CONTRACT ACT</u> Agreement and Contract: Definition and Meaning
Essentials of a valid contract- types of contracts. Offer and Acceptance.
Definition- Essentials of a valid offer and acceptance.
Communication and revocation of offer and acceptance.
<u>CONTRACT ACT</u> Consideration :Definition and importance
Essential of valid consideration –the Doctrines of ‘ Stranger to Contract,
No ‘Consideration – No Contract – Capacity to contract ,
Special rules regarding minor’s argument.
<u>CONTRACT ACT</u> : Consent: Free consent –
Flaw in consent: Coercion-Undue influence
Fraud-Misrepresentation and Mistake for breach of a contract
<u>DISCHARGE OF A CONTRACT</u> : Legality of object and consideration:- illegal and immoral agreements
Arguments opposed. to public policy. Agreement expressly declared to be void
Wagering agreements and contingent contracts.
<u>DISCHARGE OF A CONTRACT</u> :
Discharge of a contract various modes of discharge of a contract.
Performance of contracts. Breach of a contract – Types –remedies

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Syllabus for the Academic Year 2015-16

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper : **BUSINESS LAWS**

Semester: **VI**

<u>SALE OF GOODS ACT:</u> Contract of sale: Definition-features-definition of the term goods-types of goods-rules of transfer of property in goods-differences between sale and agreement to sell. Rights of an unpaid seller.
Conditions and Warranties – Meaning and distinction express and implied condition and Warranties – sale by non-owners –auction sale.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Definition of the terms consumer, unfair trade practices
Restrictive trade practices and complainant rights of consumers .
consumer protection councils-Consumers redress agencies – penalties for violation.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Intellectual property Rights : Meaning - Need and objectives
Meaning of the terms industrial property, literary property copy right , patents, trademarks, trade names, industrial design, geographical indication.
Information technology Act 2000: aims and objectives – a brief overview of the Act.
<u>COMPANY LAW</u> Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management –
Exceptions. Management of companies – directors- qualification-disqualification – appointment – removal –rights duties – company-meetings and resolution – appointment of a company secretary.
Winding up of companies –supervision of the court – dissolution. various modes- compulsory
winding up-powers and duties of official liquidator –members and creditors voluntary winding up-Winding up subject to the

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Syllabus for the Academic Year 2015-16

Department: Commerce

Class: III B.Com(VOC)

Paper: **INCOME TAX AND AUDITING**

Semester: V

UNIT:I- INTRODUCTION: Income tax –basic concepts –definitions-income, person, Assessee-Assessment year, previous year, Income ,casual income
Individual ,HUF, partnership firm , company, Incidence of an individual
Incomes exempted incomes – Partly exempted incomes
UNIT:II-INCOME FROM SALARY- INCOME FROM HOUSE PROPERTY- PROFITS AND GAINS FROM BUSINESS: Salary- meaning-allowances
Perquisites- profits in lieu of salary and their treatment-Deduction from salary income.
Computation of salary income, qualified and provident funds. Income from House property-meaning-Annual value-Let-out house,
Deductions from annual value, deemed ownership-co-ownership- unrealized rent, computation of income from house property
Income from business-chargeability, deductions expressly allowed and disallowed ,general deduction , computation of profits from business
UNIT-III: INTRODUCTION TO AUDITING AND TYPES OF AUDIT: Auditing meaning- definition and objectives of auditing – importance of auditing
Limitations of auditing techniques – auditing memorandum –audit note book- test checking. Types of audit-based on ownership
Proprietorships – partnership companies, trusts , co-operative societies government departments based on time –interim , final , continuous
Balance sheet audit. Based on objectives – independent, financial , internal ,cost , tax, government, secretarial .audit process and procedure
UNIT:IV- AUDIT PLANNING AND CONTROL: Audit planning and programming-
Steps to be taken before commence the audit
Internal check – internal control - vouching –meaning

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Syllabus for the Academic Year 2015-16

Department :Commerce  
Class: **III B.Com (VOC)**

Paper : **INCOME TAX AND AUDITING**  
Semester: **VI**

<b>UNIT-II: PROFITS AND GAINS FROM BUSINESS AND PROFESSION – CAPITAL GAINS</b>
Income from profession- chargeability
Deductions expressly allowed and dis-allowed general deductions, assets meaning
Types-casts of inflation index, transfer computation of income from
Profession. capital - types ,transfer not regarded as transfer
Cost of acquisition of various of various assets, deductions from capital gains exemption u/s 54. Computation of taxable capital gains
<b>UNIT-II: INCOME FROM OTHER SOURCES –FROM DEDUCTIONS GROSS TOTAL INCOME – COMPUTATION OF TOTAL INCOME</b> Interest on securities
bond washing transaction – dividends on shares – casual income , family pension , gifts received and other general incomes including deductions – deemed income
Deductions from gross total incomes – clubbing and aggregations of incomes – set off and carry forward of losses. Computation of total income tax liability of individual assessee – Tax management
<b>UNIT-III: VERIFICATION AND VALUATION:</b> Verification and valuation of assets and liabilities – meaning - Importance – General principles
<b>UNIT-IV: AUDITOR QUALIFICATIONS AND DUTIES:</b> Auditor qualifications – disqualifications, Appointment and Removal of a company auditor
Duties and rights of a company auditor- liabilities of a company auditor – preparation of an audit report

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper: **DATA BASE MANAGEMENT SYSTEM**

Semester: **V**

UNIT:I DATEBASE SYSTEM INTRODUCTION AND FUNDAMENTALS:
Data base system : concept of system – information system introducing the database
DBMS and evolution of data base Roots :
files and file oriented system organization
UNIT-II :DATABASE MODELS: Database system components
data base system in the organization-data sharing strategic- data base planning
management control –risk and cost –databases-
database development
UNIT-III: DATA MODELING: Database design: principles of conceptual data
Base design – conceptual data models – aggregation – modelling conceptual
Objects Vs Physical objects. Relational data model :
Fundamental concepts.
UNIT-IV: NORMALIZATION: Normalization-
transforming a conceptual model
relational model
relational data base implementation
Relational algebra and calculus.

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Annual Curricular Plan for the Academic Year 2015-16

Department : **Commerce**  
Class: **III B.Com(VOC)**

Paper: **DATA BASE MANAGEMENT SYSTEM**  
Semester: **VI**

<b>Topics to be covered</b>
<b>UNIT-I: INTRODUCTION TO SQL:</b> Data definition commands – data manipulation commands – select queries –advanced data definition commands
advanced select queries – virtual tables – joining database tables.
<b>UNIT-II: ADVANCED SQL:</b> Relational set operators –SQL Join operators
Sub queries and correlated queries
SQL Functions-Oracle Sequences
Updatable views-and Procedural SQL
<b>UNIT-III: DATABASE DESIGN:</b> The Information system-The Systems Development Life cycle-The Database Life cycle-
Database Design Strategies- Centralized Vs Decentralized design.
<b>UNIT-IV: DISTRIBUTED DATABASE MANAGEMENT SYSTEMS:</b> The evolution of Distributed Database Management Systems-DDBMS Advantages and Disadvantages
Distribution processing and Distribution Databases- Characteristics of Distributed Database Management Systems-DDBMS Components-
Levels of Data and Process distribution - Distributed Database Transparency Features-
Performance Transparency features Performance Transparency and Query Optimization- Distributed database design-Client server Vs DDBMS

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

Department: Commerce  
Class: III B.Com (VOC)

Paper: OBJECT ORIENTED PROGRAMMING IN JAVA  
Semester: V

<b>Unit-I: FUNDAMENTALS OF OBJECT ORIENTED PROGRAMMING AND JAVA:</b>
Fundamentals of object oriented programming:
Object Oriented paradigm-Basic Concepts of Object Oriented programming-Benefits of OOP – Applications of OOP Java Evolution:-
Java Features-How java differs from c And C++ - Java and Internet –
Java And World Wide Web- Web Browsers –Hardware and software requirements – Java Environment
<b>UNIT-II:- OVERVIEW OF JAVA LANGUAGE:</b>
Simple java program – java program structure –
java tokens java statements- Implementing a java
program- java virtual machine- Command Line arguments
<b>UNIT-III:-CONSTANTS,VARIABLES AND DATA TYPES:</b>
Constants –variables – Data types –Declaration of variables-
Giving values to variable – scope of variables- Symbolic Constant – type casting
<b>UNIT-IV:-OPERATORS: Arithmetic Operators</b>
Relational Operators
Logical operators – Assignment Operators
Increment and Decrement Operators
Bitwise Operators
Special Operators.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2015-16

Department : **Commerce**

Class: **III B.Com (VOC)**

Paper : **OBJECT ORIENTED PROGRAMMING IN JAVA**

Semester: **VI**

Unit-I:EXPRESSIONS: Arithmetic Expressions – Evaluation of Expressions
Precedence of arithmetic operators-Operator precedence and Associativity.
Unit-II:DECISION MAKING AND BRANCHING: Decision making with if statement
Simple If statement –If Else statement
Nesting If Else Statement – The Else if Ladder
The switch Statement – The ?: Operator
Unit-III: DECISION MAKING AND LOOPING: The while statement
The Do Statement – The For statement – Jumps in Loops
UNIT-IV:CLASS,OBJECTS AND METHODS: Define a class – Fields Declaration
Methods Declaration – Creating Objects – Accessing Class Members-Constructors
Methods overloading Methods- Final variables and Methods – Final Classes
Abstract methods and classes Visibility Control



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Syllabus for the Academic Year 2016-17

**Department:** Commerce

**Class:** I B.Com (CA)

**Paper:** ACCOUNTING I -IA

**Semester:** I

<b>UNIT-1: Introduction to Accounting:</b> Need for Accounting. Definitions, objectives, Advantages - Book keeping and accounting.
Classification of accounts and its Rules- double entry book keeping. Journalization – posting to ledgers, balancing of Ledger Accounts (problems).
Subsidiary books: Types of Subsidiary Books-Cash Book. Three-column Cash Book. Petty Cash Book (Problems).
<b>UNIT-II: Bank Reconciliation Statement:</b> Need for bank reconciliation- Reasons for differences between cash book and pass book balances.
<b>UNIT-III: Bills of Exchange:</b> 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).
<b>UNIT-IV: Trail Balance &amp; Rectification of Errors:</b> Preparation of Trail balance Errors – Meaning - Types of errors, rectification of errors. (Problems).
<b>UNIT-V : Final Accounts :</b> Preparation of Final Accounts: Trading Account.
<b>Additional Input:</b> Average Due Date. Meaning – Calculation of Average Due Date.

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Syllabus for the Academic Year 2016-17

**Department:** Commerce

**Class:** I B.Com (CA)

**Paper :**BUSINESS ORGANIZATION AND MANAGEMENT -1A

**Semester:** I

<b><u>UNIT-I</u> : INTRODUCTION TO BUSINESS</b> :Concepts of Business.
Trade, Industry and Commerce-Features of Business -Trade Classification- Aids to Trade Industry- Classification –Relationship among Trade, Industry and Commerce
<b><u>Unit-2</u> : FORMS OF BUSINESS ORGANIZATION:</b> Forms of Business Organization Sole proprietorship–Joint Hindu Family Firm, Joint Stock Company, Cooperative Society
Choice of Form of Organization- Government-Business Interface Public Sector Enterprises (PSEs) – Multinational Corporations (MNCs).
<b><u>Unit- 3</u> : JOINT STOCK COMPANY:</b> 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 – Company Act, 2013.
<b><u>Unit- 4</u> : MANAGEMENT AND ORGANISATION</b> :Process of Management: Planning; Decision-making Organization; Line and Staff Directing and Controlling; Delegation and Decentralization of Authority.
<b><u>Unit- 5</u> : FUNCTIONAL AREAS OF MANAGEMENT:</b> Production – Manufacturing – Make in India – Marketing Management
Marketing Concept; Marketing Mix; Product Life Cycle Pricing Policies and Practices. Financial Management: Objectives. Sources and Forms of Funds Human Resource Management: Functions

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Syllabus for the Academic Year 2016-17

**Department :** Commerce

**Class:** I B.Com(CA)

**Paper :** COMPUTER FUNDAMENTALS AND PHOTOSHOP-IA

**Semester:** I

<b>UNIT-1: INTRODUCTION TO COMPUTERS:</b> Characteristics and limitations of computer, Block diagram of computer Types of computers, Uses of computers, Computer generations. Number systems: binary, Hexa and octal numbering system.
<b>UNIT-II: INPUT AND OUTPUT DEVICES:</b> Key board, Mouse Inputting Data in Other ways, Types of software: System software, Application software. Commercial, open Source, Domain and free ware software, Memories Primary, Secondary and Cache memory. Windows Basic: Desktop, Start menu, Icons
<b>UNIT-III:INTRODUCTION TO ADOBE PHOTOSHOP:</b> Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground
Photoshop Program Window -title bar, menu bar, option bar, image window, image title bar, status bar, palettes', tool box, screen modes, saving files, reverting files, closing files.
<b>UNIT-IV:IMAGES:</b> Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming and panning and Images
Rulers, Guides and grids, Cropping and straightening an Image backgrounds
making selections. Working with tool box: Working with pen tool, save and load selection, working with erasers, working with text and brushes. colour modes-levels-curves-seeing colour accurately-patch too
<b>UNIT-V: LAYERS:</b> Working with layers-layer styles –opacity-adjustment layers
<b>FILTERS:</b> The filter menu, working with filters-editing your photo shoot, Presentation how to create adds, artistic filters blur filter, Brush store filter, distort filters noise filters, Pixaalate filters, light effects difference clouds, sharpen filters, printing.

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Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2016-17

**Department:** Commerce  
**Class:** I B.Com (CA)

**Paper:** ACCOUNTING II-IB  
**Semester:** II

<b>UNIT-I : DEPRECIATION:</b> Meaning of Depreciation.
Methods of Depreciation: Straight Line.
Written down Value– Sum of the year’s Digits).
Annuity and Depletion (Problems
<b>UNIT-II: PROVISIONS AND RESERVES:</b> 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).
<b>UNIT-III: ACCOUNTS OF NON-TRADING CONCERN:</b> Features – Preparation of receipts & payment account Income & Expenditure account and Balance sheet from the Information.
<b>UNIT-IV: CONSIGNMENT ACCOUNTS:</b> Consignment –features-Proforma invoice-account sales- delcredre commission.
Accounting treatment in the books of consigner and consignee. Valuation of closing stock-normal and abnormal losses (problems).
<b>UNIT-V: JOINT VENTURE ACCOUNTS:</b> Joint Venture-features- Differences between joint-venture and consignment
Accounting procedure - methods of keeping records (problems).
<b>ADDITIONAL INPUT:</b> Account Current: meaning-calculation of account current.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**  
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 Syllabus for the Academic Year 2016-17

**Department:** Commerce  
**Class:** I B.Com (CA)

**Paper:** BUSINESS ECONOMICS IB  
**Semester:** II

<b>UNIT-I:-Production and costs:</b> Techniques of maximization of output
Minimization of costs and maximization of profit-Scale of production
Cobb-Douglas production function
<b>UNIT-II:-Market structure-I:</b> Concept of Market – Market structure- Characteristics.
Perfect completion- Characteristics Equilibrium price -Profit maximizing output in the short-run and long-run- Monopoly
Characteristics –Profit maximization out-put in the short and long run-Defects of Monopoly-Distinction between Perfect competition and Monopoly.
<b>UNIT-III:-Market Structure-II:</b> Monopolistic competition - Characteristics-Product differentiation-Profit maximizing price output in the short-run and long-run
Oligopoly-Characteristics-Price Rigidity-The Kinked demand Curve-Concept of Duopoly
<b>UNIT-IV:-National Income and Economic Systems:</b> National Income-Definition
Measurement -GDP-Meaning Fiscal deficit-Economic Systems-Socialism
Mixed Economic System-Free Market economy
<b>UNIT-V:-Structural Reforms:</b> 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

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

**Department :** Commerce

**Class:** I B.Com(CA)

**Paper :** ENTERPRISE RESOURCE PLANNING-IB

**Semester:** II

<b>UNIT-I:-Introduction:</b> Overview of enterprise systems- Evolution
Risks and benefits- Fundamental technology
Issues to be consider in planning design
<b>UNIT-II:-</b> ERP Solution and Functional Modules
Business process management, Functional modules
<b>UNIT-III:- ERP Implementation:</b> Planning Evaluation and selection of ERP system
Implementation life cycle – ERP implementation
Methodology and Frame work- Training- Data Migration
People Organization in implementation- Consultants, Vendors and Employees.
<b>UNIT IV:-Post Implementation:</b> Maintenance of ERP
Organizational and industrial impact, mail box, keeping a contacts list, Scheduling tasks and Meetings.
<b>UNIT V:-Emerging Trends On ERP:</b> Extended ERP systems ERP add-ons- CRM ,SCM.
Business analytics-Future trends in ERP system.-Web enabled, Wireless technologies. cloud computing.

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Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2016-17

Department :Commerce  
Class: II B.Com(CA)

Paper : **Corporate Accounting-2A**  
Semester: III

<b>Unit – I</b> Accounting for Share Capital – Issue, forfeiture and reissue of forfeited shares Concept & process of book building- Issue of rights and bonus shares.
Buyback of shares (preparation of Journal and Ledger).
<b>Unit – II</b> Issue and Redemption of Debentures, Employee Stock options.
Accounting Treatment for convertible and non.
Convertible debentures (preparation of Journal and Ledger).
<b>Unit – III</b> Valuation of Goodwill and Shares : Need and methods.
Normal Profit Method, Super Profits method- Capitalization Method Valuation of Shares – Need for Valuation.
Net assets method, Yield basis method, Fair value method (including problems).
<b>Unit – IV</b> 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).
<b>Unit – V</b> Provisions of the Companies Act, 2013 relating to issues of shares and debentures Book Building Preparation of Balance Sheet and Profit and Loss Account – Schedule – III
<b>Additional Input:</b> Profits Prior to Incorporation.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department : Commerce

Class: II B.Com(CA)

Paper : **BUSINESS STATISTICS-2A**

Semester: III

<b>UNIT –I : Introduction to Statistics:</b> Definition, importance and limitations of statistics
Collection of data -Frequency distribution – Tabulation
Diagrammatic and graphic presentation of data using Computers (Excel).
Diagrammatic and graphic presentation of data using Computers (Excel).
<b>UNIT –II : Measures of Central Tendency:</b> 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
<b>UNIT - III: Measures of dispersion and Skewness:</b> 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.
<b>UNIT – IV: Measures of Relation:</b> Meaning and use of correlation – Types of correlation – Karlpearson’s correlation coefficient Spearman’s Rank correlation- probable error
Calculation of Correlation by using Computers. Regression analysis comparison between correlation and Regression-Regression Equations- Interpretation of Regression Co-efficient
<b>UNIT – V: Analysis of Time Series &amp; Index Numbers:</b> Components of Time series – Measurement of trend and Seasonal Variations- Index Numbers Methods of Construction of Index Numbers
-Price Index Numbers- Quantity Index No’s -Tests of Index Numbers Use of Computer Software Adequacy of Index Numbers Cost of Index Numbers – Limitations.
<b>Additional Input:</b> Meaning-uses- sources-calculation of crude death & standard death rate.



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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department : Commerce

Class: **II B.Com** (CA)

Paper : **BANKING THEORY & PRACTICE-2A**

Semester: III

<b>Topics to be covered</b>
<b>Unit-I: Introduction</b> Meaning & Definition of Bank - Functions of Commercial Banks
Kinds of Banks- Central Banking Vs. Commercial Banking.
<b>Unit-II: Banking Systems</b> :Unit Banking , Branch Banking
Investment Banking- Innovations in banking – E banking
Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs - RTGS.
<b>Unit-III: Banking Development</b> Indigenous Banking .
Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.
<b>Unit-IV: Banker and Customer</b> Meaning and Definition of Banker and customer – Types of Customers - KYC Norms.
General Relationship and Special Relationship between Banker and Customer .
<b>Unit-V: Collecting Banker and Paying Banker</b> Concepts
Duties & Responsibilities of Collecting Banker- Holder for Value – Holder in Due Course
Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.
<b>Additional Input:</b> Negotiable Instrument – Promissory Note, Bill of Exchange & Cheque.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department :Commerce

Paper : **NETWORKS AND INTERNET FOUNDATION**

Class: II B.Com(VOC)

Semester: III

<b>UNIT- I:</b> Introduction to Network, advantages and disadvantages of network , Types of Networks – Network topologies, Types of topologies- Connecting Devices – Hubs,
Repeaters, Bridges, Routers, Network Interface Cards (NIC) and Switches – Network Operating system – analogy and digital signal, analogy and digital signal transmission
<b>UNIT-II:</b> Introduction to Network Communication Model- Network Architecture –Application Layer, Presentation Layer, Session Layer, transport Layer, Network Layer, Data-link Layer
Physical Layer – TCP/IP Protocols- Protocols and their classification
Address Resolution Protocol(ARP) , Reverse Address Resolution Protocols (RARP)
SMTP, MIME, IMAP, POP, ICMP, HTTP, and Telnet – flow control and cryptography
<b>UNIT- III:</b> Overview of Internet, revolution of Internet , Internet service providers (ISP) –
setting windows environment for dial up networking, search engine, searching web using search engines – audio on internet – newsgroup – subscribing to news groups
<b>UNIT -IV:</b> Intranet concepts and architecture, building corporate world wide web protocol,
Internet infrastructure, fundamentals of TCP/IP, - Internet Security design
intranet as business tools, future of intranet – protocols of communication
<b>UNIT-V:</b> Wireless Technology- aware of WML Protocol, planning your wireless home network wireless networking equipments
Bluetooth and other wireless networks.- configuring wireless networks- Security – virus and antivirus, configuring firewalls.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Syllabus for the Academic Year 2016-17

Department :Commerce

Class: II B.Com(CA)

Paper : **ACCOUNTING FOR SERVICE ORGANIZATIONS-2B**

Semester: IV

<b>UNIT-I: NON –TRADING/SERVICE ORGANIZATIONS: Concept</b>
Types of Service Organizations – Section (8) and other provisions of companies Act, 2013.
<b>UNIT-II: ELECTICITY SUPPLY COMPANIES: Accounts of Electricity supply companies:</b>
Double Accounting System –Revenue
Account – Net revenue Account – Capital Account
General Balance Sheet (including problems).
<b>UNIT –III : BANK ACCOUNTS: Bank Accounts Books and Registers to be maintained by Banks</b>
Banking Regulation Act, 1969-Legal provisions relating to preparation of Final Accounts (including problems).
<b>UNIT – IV : INSURANCE COMPANIES: Life Insurance companies –Preparation of Revenue Account,</b>
Profit and loss Account, Balance Sheet (including problems) –LIC Act, 1956.
<b>UNIT – V: GENERAL INSURANCE: Principles – Preparation of final accounts</b>
With special reference to fire and marine insurance (including problems – GIC Act, 1972.
<b>ADDITIONAL INPUT: ACCOUNTING STANDARDS – Need and Importance An overview of Indian Accounting standards.</b>

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department :Commerce

Paper : **BUSINESS LAW & INCOME TAX- 2B**

Class: II B.Com(CA)

Semester: IV

**Details of the topics**

**UNIT-1: CONTRACT:**

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

**UNIT-II : OFFER AND ACCEPTANCE:**

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

**UNIT-III : CAPACITY OF 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 : INCOME TAX LAW**

Basic concepts: Income, Person, assessee, Assessment year, Agricultural income, Capital and revenue, Residential status, income Exempt from tax (theory only).

**UNIT-V : 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)

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

**Department : Commerce**

**Class: II B.Com(CA)**

**Paper :PARTNERSHIP ACCOUNTING-2B (ADD ON COURSE)**

**Semester: IV**

<b>Topics to be covered</b>
<b><u>UNIT -1</u> :Accounts from Incomplete Records: Single Entry:</b>
Features – Books and Accounts – Maintained
Recording of transactions – Ascertainment of Profit (Statement of Affairs method only)
<b><u>UNIT –II</u> :Partnership Accounts: Admission of Partner</b>
Legal Provisions in the Absence of Partnership
Partnership Deed
Fixed and Fluctuating capitals Preparation of Final Accounts
Accounting Treatment of Good will and Admission of a partner.
<b><u>UNIT –III</u> :Partnership Accounts:</b>
Accounting treatment of Retirement and.
Death of a partner
<b><u>UNIT – IV</u> :Partnership Accounts: Dissolution of Firm (Excluding sale to Firm ),</b>

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
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 Bhimavaram, W.G.Dist, A.P  
 Syllabus for the Academic Year 2016-17

Department :Commerce  
 Class: I B.Com

Paper : ENTREPRENEURSHIP-2B  
 Semester: IV

<b>UNIT-1: ENTERPRENEURSHIP: Entrepreneur – Characteristics - Classification of Entrepreneurships</b>
Incorporation of Business – Forms of Business organizations – Role of Entrepreneurship in economic development – Start – ups
<b>UNIT-II: IDEA GE NERATION AND OPPORTUNITY ASSESSMENT</b>
Entrepreneurships-
Sources of New Ideas – Techniques for generating ideas –
Opportunity Recognition Steps in tapping opportunities.
<b>UNIT -III: PROJECT FORMULATION AND APPRAISAL: Report – Content</b>
Guidelines for Report preparation – Project Appraisal techniques – economic – Steps Analysis
Financial Analysis, Market Analysis, Technical Feasibility.
<b>UNIT-IV: INSTITUTIONS SUPPORTING SMALL BUSINESS ENTERPRISES: Central level</b>
Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc
State level Institutions – DIC s – SFC- SSIDC – Other financial assistance
<b>UNIT- V: GOVERNMENT POLICY AND TAXATION BENEFITS: Government Policy for SSI s</b>
Tax Incentives and Concessions – Non-tax Concessions – Rehabilitation And Investment Allowances.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Annual Curricular Plan for the Academic Year 2016-17

Department :Commerce  
IIB

Paper : COMPUTER ACCOUNTING WITH TALLY-  
Class: II B.Com

Semester: IV

<b>Topics to be covered</b>
<b><u>UNIT-I: Introduction, Accounting System</u></b>
Inventory Control System, Inventory maintained, Inventory Payroll System
<b><u>UNIT-II: Starting with Tally, Creating Accounts Masters,</u></b>
Creating Inventory Masters, different types of vouchers , purchases and sales vouchers
Entering Accounts Vouchers ,preparation different vouchers for receipts and payments
<b><u>UNIT -III: Entering Inventory Vouchers , Inventory masters units of measure , stock item, stock group item</u></b>
Introductions to VAT (Value Added Tax),VAT classifications and VAT Objectives
Ledgers and VAT, More on VAT, different Ledgers creations with VAT
<b><u>UNIT-IV: VAT Documents and Reports ,Preparation of VAT documents and reports</u></b>
Introductions to TDS, Display /Reports in Tally, calculation of TDS and reports
<b><u>UNIT- V: The Administrative Tally, Tally audit and Administrative reports</u></b>
Fundamentals of Accounting ,objectives of accounting ,double entry system Ledger accounts preparations of final accounts
Fundamentals of Inventory , Inventory meaning objectives of inventory managements

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department : **Commerce**  
Class: **III B.Com(VOC)**

Paper : **COST AND MANAGEMENT ACCOUNTING**  
Semester: **V**

<b>UNIT-I:</b> Cost Accounting: definition, features, objectives, functions, scope, advantages, and limitations- Management Accounting definitions, features
objectives, functions, scope, advantages and limitations. Relationship between cost management and financial accounting. Cost, Concepts: cost classification
preparation of cost sheet. Relationship of costing department with other departments.
<b>UNIT-II:</b> ELEMENTS OF COSTS-Material cost: direct and indirect material cost, Inventory control techniques
stop levels, EOQ, ABC analysis. Issue of materials to production – pricing methods-
<b>UNIT-III :</b> ELEMENTS OF COSTS_FIFO, LIFO with base stock average methods
Labour cost Direct and indirect Labor cost - methods of payment of wages including
Incentive plans Halsey and Rowan plans, Tailors piece Rate method, Overheads: features,
classifications, methods of allocation and apportionment of overheads.
<b>UNIT-IV:</b> METHODS OF COSTING_ Single or output costing
job and contract costing, features, costing process.- computation of cost
<b>UNIT-V:</b> FINANCIAL STATEMENT ANALYSIS Financial statements , Features, limitations. need for, Meaning, Objectives, Methods and techniques of analysis



**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper : **CORPORATE ACCOUNTING**

Semester: **V**

<b>UNIT-I: ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES:</b> Accounting Standards - Need and importance
An overview of Indian Accounting Standards. Valuation of Goodwill
Need and methods, Normal Profit method,
<b>UNIT-II: ACCOUNTING STANDARDS – VALUATION OF GOODWILL AND SHARES</b> Super Profits method
Capitalisation method, Valuation of Shares , Need for valuation – Methods of valuation
Net Assets method, Yield basis method – Fair Value method.
<b>UNIT-III: COMPANY FINAL ACCOUNTS – ISSUE OF BONUS SHARES AND PROFITS PRIOR TO INCORPORATION.</b> Preparation of Final Accounts
Provisions relating to preparation of Final Accounts Profit and Loss Account
Balance Sheet – Preparation of Final Accounts using computers.
<b>UNIT-IV:</b> Issue of Bonus Shares – Provisions of Company’s Act and SEBI guidelines .
Acquisition of Business and Profits prior to Incorporation, Accounting treatment.
<b>UNIT-V: GENERAL INSURANCE COMPANIES:</b> Preparation of Final Accounts with special reference to
Fire Insurance (Problems on Fire Insurance claims) & Marine Insurance (Theory only)

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
 (A College with Potential for Excellence)  
 Bhimavaram, W.G.Dist, A.P  
 Syllabus for the Academic Year 2016-17

Department: Commerce  
 Class: III B.Com(VOC)

Paper: **INCOME TAX AND AUDITING**  
 Semester: V

<b>UNIT-I- INTRODUCTION:</b> Income tax –basic concepts –definitions-income, person, Assesses- Assessment year, previous year, Income ,casual income, PAN
Gross Total Income, Agricultural income –Residential status – Individual ,HUF, partnership firm ,
company, Incidence of an individual – Incomes exempted incomes – Partly exempted incomes
<b>UNIT:II-INCOME FROM SALARY- INCOME FROM HOUSE PROPERTY- PROFITS AND GAINS FROM BUSINESS:</b> Salary- meaning-allowances- perquisites- profits in lieu of salary and their treatment-Deduction from salary income, Computation of salary income
qualified and provident funds. Income from House property-meaning-Annual value-Let-out house, deductions from annual value, deemed ownership-co-ownership unrealized rent
computation of income from house property Income from business-chargeability, deductions expressly allowed and disallowed general deduction computation of profits from business
<b>UNIT-III: INTRODUCTION TO AUDITING AND TYPES OF AUDIT:</b> Auditing meaning- definition and objectives of auditing – importance of auditing limitations of auditing
auditing techniques – auditing memorandum –audit note book- test checking. Types of audit-based on ownership – p, proprietorships ,partnership companies trusts,
co-operative societies government departments based on time –interim , final , continuous Balance sheet audit Based on objectives – independent
financial , internal ,cost , tax, government, secretarial .audit process and procedure
<b>UNIT:IV- AUDIT PLANNING AND CONTROL:</b> Audit planning and programming- steps to be taken before commence the audit internal check – internal control

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department : Commerce

Class: III B.Com(VOC)

Paper :Data Base Management System-5A

Semester: V

<b>Topics to be covered</b>
<b>Unit-I:</b> 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.
<b>Unit – II :</b> File- Based System, Drawbacks of File-Based System, DBMS Approach
Advantages of DBMS, Data Models, Components of Database System, DBA
<b>Unit-III: Entry-Relationship Model:</b> Introduction, The Building Blocks of an Entry-Relationship, Classification of Entity Sets
Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and Composition
CODD’S Rules , Relational Data Model , Concept of Relational Integrity.
<b>Unit-IV:</b> Structured Query Language: Introduction : History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection operation
Projection Operation, Aggregate Functions Data Manipulation Language,
Table Modification, Table Truncation, Imposition of Constraints, Set Operations
<b>Unit-V:</b> PL/SQL: Introduction, Structure of PL/SQL Language Elements , Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department: Commerce

Paper: OBJECT ORIENTED PROGRAMMING IN JAVA

Class: III B.Com(VOC)

Semester: V

<b><u>UNIT -I:</u></b> FUNDAMENTALS OF OBJECT ORIENTED PROGRAMMING AND JAVA: Fundamentals of object oriented programming:
Object Oriented paradigm-Basic Concepts of Object Oriented programming-Benefits of OOP – Applications of OOP Java Evolution:-
Java Features-How java differs from c And C++ - Java and Internet –
Java And World Wide Web- Web Browsers –Hardware and software requirements – Java Environment
<b><u>UNIT-II:-</u></b> OVERVIEW OF JAVA LANGUAGE: Simple java program – java program structure
java tokens java statements- Implementing a java program- java virtual machine- Command Line argument
<b><u>UNIT-III:-</u></b> CONSTANTS,VARIABLES AND DATA TYPES:
Constants –variables – Data types –Declaration of variables-
Giving values to variable – scope of variables- Symbolic Constant – type casting
<b><u>UNIT-IV:-</u></b> OPERATORS: Arithmetic Operators-Relational Operators
Logical operators – Assignment Operators
Increment and Decrement Operators
Bitwise Operators , Special Operators

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department :Commerce

Class: III B.Com(VOC)

Paper : **CORPORATE ACCOUNTING**

Semester: VI

<b>Topics to be covered</b>
<u>AMALGAMATION AND INTERNAL RECONSTRUCTION</u> Amalgamation- In the nature of merger and purchase – Calculation of purchase consideration
Treatment in the books of transferor and transferee (as per accounting Standard 14, excluding inter-company holdings)
Recording of transaction relating to merges using computers.
<u>Internal Reconstruction</u> – Accounting Treatment
Preparation of final statements after reconstruction
Recording of transactions relating .
internal Reconstruction using computers.
<u>BANK ACCOUNTS</u> Bank Accounts – Books and Registers to be maintained buy banks – slip system of posting – rebate on bills disconnected
Schedule of advance – Non performing assets - legal provision relating to
Preparation of final accounts –preparation of bank final Accounts using computers
<u>ACCOUNTS OF INSURANCE COMPANIES</u>
Life Insurance Companies – Preparation of Revenue Accounts, Profit and Loss account,
Balance Sheet and Valuation Balance Sheet.
General insurance Companies , Preparation of final accounts.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department : Commerce

Class: III B.Com(VOC)

Paper : **COST AND MANAGEMENT ACCOUNTING**

Semester: VI

<u>PROCESS COSTING</u> :Process costing: features, treatments of normal and abnormal losses,
preparation of process cost accounts (excluding equivalent products and inter process profits)
<u>COSTING TECHNIQUES FOR DECISION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND CASH FLOW ANALYSIS</u>
Funds flow Analysis and cash flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS;</u>
Ratio Analysis.
calculation of liquidity,
Solvency,
Inter preparation of ratios (Theory Only).

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department: **Commerce**

Class: **III B.Com(VOC)**

Paper : **BUSINESS LAWS**

Semester: **VI**

<b>Topics to be covered</b>
<u>SALE OF GOODS ACT:</u> Contract of sale: Definition-features-definition of the term goods- types of goods-rules of transfer of property in goods-
differences between sale and agreement to sell Rights of an unpaid seller.
Conditions and Warranties – Meaning and distinction express and implied condition and Warranties – sale by non-owners –auction sale.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Definition of the terms consumer, unfair trade practices, restrictive trade practices and complainant rights of
consumers – consumer protection councils consumers redresses agencies – penalties for violation.
<u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u> Intellectual property Rights : Meaning - Need and objectives
Meaning of the terms industrial property, literary property copy right , patents, trade marks, trade names, industrial design, Geographical indication
Information technology Act 2000: aims and objectives – a brief overview of the Act.
<u>COMPANY LAW</u> Doctrine of ultra vires and its effects – doctrine of constructive notice doctrine of indoor management – exceptions. Management of companies
meetings and resolution directors- qualification-disqualification – appointment – removal rights duties – company – appointment of a company secretary- Winding up of companies
supervision of the court – dissolution various modes compulsory, winding up-powers and duties of
official liquidator members and creditors voluntary winding up-Winding up subject to the

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department :Commerce

Class: III B.Com(VOC)

Paper : **INCOME TAX AND AUDITING**

Semester: VI

<b>Topics to be covered</b>
<b>UNIT-II: PROFITS AND GAINS FROM BUSINESS AND PROFESSION – CAPITAL GAINS-</b> Income from profession Chargeability
deductions expressly allowed dis-allowed general deductions- Assets meaning- types, casts of inflation index. Transfer computation of income from profession - capital types, transfer not regarded as transfer cost of acquisition of various of various assets
Deductions from capital gains exemption u/s 54. Computation of taxable capital gains
<b>UNIT-II: INCOME FROM OTHER SOURCES –FROM DEDUCTIONS GROSS TOTAL INCOME – COMPUTATION OF TOTAL INCOME</b> Interest on securities
bond washing transaction – dividends on shares – casual income , family pension , gifts received and other general incomes including deductions – deemed income deductions
from gross total incomes – clubbing and aggregations of incomes – set off and carry
Computation of total income tax liability of individual assess – Tax management
<b>UNIT-III: VERIFICATION AND VALUATION:</b> Verification and valuation of assets and liabilities Meaning - Importance – General principles- forward of losses.
<b>UNIT-IV: AUDITOR QUALIFICATIONS AND DUTIES:</b> Auditor qualifications
disqualifications, Appointment and Removal of a company auditor
duties and rights of a company auditor
liabilities of a company auditor – preparation of an audit report



**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**  
(A College with Potential for Excellence)  
Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2016-17

Department : Commerce  
Class: III B.Com(VOC)

Paper: **DATA BASE MANAGEMENT SYSTEM**  
Semester: VI

<b>Topics to be covered</b>
<u>UNIT-I: INTRODUCTION TO SQL:</u> Data definition commands – data manipulation commands – select queries –advanced data definition commands
advanced select queries – virtual tables – joining database tables.
<u>UNIT-II: ADVANCED SQL:</u> Relational set operators –SQL Join operators
Sub queries and correlated queries
SQL Functions-Oracle Sequences
Updatable views-and Procedural SQL
<u>UNIT-III: DATABASE DESIGN:</u> The Information system-The Systems Development Life cycle-The Database Life cycle-
Database Design Strategies- Centralized Vs Decentralized design.
<u>UNIT-IV: DISTRIBUTED DATABASE MANAGEMENT SYSTEMS:</u> The evolution of Distributed Database Management Systems-DDBMS Advantages
Disadvantages Distribution processing and Distribution Databases- Characteristics of Distributed Database Management Systems-DDBMS Components-
Levels of Data and Process distribution - Distributed Database Transparency Features-
Performance Transparency features Performance Transparency and
Query Optimization-Distributed database design-Client server Vs DDBMS

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2016-17

Department :Commerce

Paper : **OBJECT ORIENTED PROGRAMMING IN JAVA**

Class: III B.Com(VOC)

Semester: VI

<b>UNIT -I:</b> EXPRESSIONS: Arithmetic Expressions – Evaluation of Expressions
Precedence of arithmetic operators-Operator precedence and Associativity.
<b>UNIT -II:</b> DECISION MAKING AND BRANCHING: Decision making with if statement
Simple If statement –If Else statement
Nesting If Else Statement – The Else if Ladder
The switch Statement – The ?: Operator
<b>UNIT -III:</b> DECISION MAKING AND LOOPING: The while statement
The Do Statement – The For statement – Jumps in Loops
<b>UNIT -IV:</b> CLASS,OBJECTS AND METHODS: Define a class – Fields Declaration
Methods Declaration – Creating Objects – Accessing Class Members-Constructors
Methods overloading Methods- Final variables and Methods – Final Classes
Abstract methods and classes
Visibility Control

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department:** Commerce

**Class:** I B.Com (CA)

**Paper:** ACCOUNTING I -IA

**Semester:** II

<b><u>UNIT-1: Introduction to Accounting:</u></b> Need for Accounting. Definitions, objectives, Advantages - Book keeping and accounting-
Classification of accounts and its Rules- double entry book keeping. Normalization – posting to ledgers, balancing of Ledger Accounts (problems).
Subsidiary books: Types of Subsidiary Books-Cash Book. Three-column Cash Book. Petty Cash Book (Problems).
<b><u>UNIT-II: Bank Reconciliation Statement:</u></b> Need for bank reconciliation- Reasons for differences between cash book and pass book balances.
<b><u>UNIT-III: Bills of Exchange:</u></b> 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).
<b><u>UNIT-IV: Trail Balance &amp; Rectification of Errors:</u></b> Preparation of Trail balance. Errors – Meaning - Types of errors, rectification of errors. (Problems).
<b><u>UNIT-V : Final Accounts :</u></b> Preparation of Final Accounts: Trading Account.
<b>Additional Input:</b> Average Due Date , Meaning – Calculation of Average Due Date.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department:** Commerce

**Paper :** BUSINESS ORGANIZATION AND MANAGEMENT -1A

**Class:** I B.Com(CA)

**Semester:** I

<b>UNIT-I</b> : INTRODUCTION TO BUSINESS :Concepts of Business, Trade, Industry and Commerce-Features of Business -Trade Classification- Aids to Trade
Industry- Classification –Relationship among Trade, Industry and Commerce
<b>Unit-2</b> : FORMS OF BUSINESS ORGANIZATION: Forms of Business Organization Sole proprietorship–Joint Hindu Family Firm, Joint Stock Company, Cooperative Society. Choice of Form of Organization- Government-Business Interface Public Sector Enterprises (PSEs) – Multinational Corporations (MNCs).
<b>Unit- 3:</b> JOINT STOCK COMPANY: Company Incorporation: Preparation of Important documents for incorporation of Company - Memorandum of Association Articles of Association Differences Between Memorandum of Association and Articles of Association Prospectus and its contents – Company Act, 2013.
<b>Unit- 4</b> : MANAGEMENT AND ORGANISATION :Process of Management: Planning; Decision-making Organization; Line and Staff Directing and Controlling; Delegation and Decentralization of Authority.
<b>Unit- 5</b> : FUNCTIONAL AREAS OF MANAGEMENT: Production – Manufacturing – Make in India – Marketing Management Marketing Concept; Marketing Mix Product Life Cycle Pricing Policies and Practices. Financial Management: Objectives. Sources and Forms of Funds Human Resource Management: Functions

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department :** Commerce

**Class:** I B.Com(CA)

**Paper :** COMPUTER FUNDAMENTALS AND PHOTOSHOP-IA

**Semester:** I

<b>UNIT-I:INTRODUCTION TO COMPUTERS:</b> Characteristics and limitations of computer, Block diagram of computer Types of computers, Uses of computers C G N systems binary, HON System
<b>UNIT-II: INPUT AND OUTPUT DEVICES:</b> Key board, Mouse Inputting Data in Other ways
Types of software: System software, Application software. Commercial, open Source, Domain and free ware software
Memories Primary, Secondary and Cache memory. Windows Basic: Desktop, Start menu, Icons
<b>UNIT-III:INTRODUCTION TO ADOBE PHOTOSHOP:</b> Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground Image title bar
Status bar, palettes, tool box, screen modes, saving files, reverting files, closing files.
<b>UNIT-IV:IMAGES:</b> Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming and panning and Images, Rulers, Guides and grids.
Cropping and straightening an Image backgrounds making selections. Working with tool box:
Working with pen tool, save and load selection, Working with erasers, working with text and brushes. colour modes-levels-curves-seeing colour accurately-patch too
<b>UNIT-V: LAYERS:</b> Working with layers-layer styles –opacity-adjustment layers
<b>FILTERS:</b> The filter menu, working with filters-editing your photo shoot, Presentation how to create adds, arctic filters blur filter, Brush store filter, distort filters noise filters, Pixalate filters, light effects difference clouds, sharpen filters, printing.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**  
(A College with Potential for Excellence)  
Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2017-18

**Department:** Commerce  
**Class:** I B.Com (CA)

**Paper:** ACCOUNTING II-IB  
**Semester:** II

<b><u>UNIT-I</u></b> : DEPRECIATION: Meaning of Depreciation.
Methods of Depreciation: Straight Line.
Written down Value– Sum of the year's Digits). Annuity and Depletion (Problems
<b><u>UNIT-II</u></b> : 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).
<b><u>UNIT-III</u></b> : ACCOUNTS OF NON-TRADING CONCERN: Features – Preparation of receipts
Payment account Income &Expenditure account and Balance sheet from the Information.
<b><u>UNIT-IV</u></b> : CONSIGNMENT ACCOUNTS: Consignment –features- proforma invoice-account sales- delcredre commission. Accounting treatment in the books of consigner and consignee. Valuation of closing stock- normal and abnormal losses(problems).
<b><u>UNIT-V</u></b> : JOINT VENTURE ACCOUNTS: Joint Venture-features- Differences between joint- venture and consignment-accounting procedure - methods of keeping records (problems).
<b><u>ADDITIONAL INPUT</u></b> : Account Current: meaning-calculation of account current.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department:** Commerce

**Paper:** BUSINESS ECONOMICS IB

**Class:** I B.Com (CA)

**Semester:** II

<b>UNIT-I:-Production and costs:</b> Techniques of maximization of output.
Minimization of costs and maximization of profit-Scale of production. Cobb-Douglas production function.
<b>UNIT-II:-Market structure-I:</b> Concept of Market – Market structure- Characteristics.
Perfect completion- Characteristics Equilibrium price Profit maximizing output in the short.
run and long-run- Monopoly- Characteristics –Profit maximization out-put in the short and long run-Defects of Monopoly-Distinction between Perfect competition and Monopoly
<b>UNIT-III:-Market Structure-II:</b> Monopolistic competition - Characteristics-Product differentiation-Profit maximizing price output in the short-run and long-run
Oligopoly-Characteristics-Price Rigidity-The Kinked demand Curve-Concept of Duopoly.
<b>UNIT-IV:-National Income and Economic Systems:</b> National Income-Definition.
Measurement -GDP-Meaning Fiscal deficit-Economic Systems-Socialism. Mixed Economic System-Free Market economy.
<b>UNIT-V:-Structural Reforms:</b> 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.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department :** Commerce

**Class:** I B.Com(CA)

**Paper :** ENTERPRISE RESOURCE PLANNING-IB

**Semester:** II

<b>UNIT I:-Introduction:</b> Overview of enterprise systems- Evolution.
Risks and benefits- Fundamental technology.
Issues to be consider in planning design.
<b>UNIT II:</b> ERP Solution and Functional Modules, Business process management, Functional modules.
<b>UNIT-III:-</b> ERP Implementation: Planning Evaluation and selection of ERP system Implementation life cycle
ERP implementation. Methodology and Frame work- Training
Data Migration People Organization in implementation- Consultants, Vendors and Employees.
<b>UNIT-IV:-</b> Post Implementation: Maintenance of ERP
Organizational and industrial impact, mail box, keeping a contacts list, Scheduling tasks and Meetings.
<b>UNIT -V:-</b> Emerging Trends On ERP: Extended ERP systems ERP add-ons -CRM ,SCM.
Business analytics-Future trends in ERP systems. Web enabled, Wireless technologies cloud computing.



**DANTULURI NARAYANA RAJCOLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

Department : **Commerce**

Class: **II B.Com(CA)**

Paper : **Corporate Accounting-2A**

Semester: **III**

<b><u>UNIT- I</u></b> :Accounting for Share Capital – Issue, forfeiture and reissue of forfeited shares Concept & process of book building
Issue of rights and bonus shares
Buyback of shares (preparation of Journal and Ledger)
<b><u>UNIT- II</u></b> : Issue and Redemption of Debentures
Employee Stock options
Accounting Treatment for convertible and non
Convertible debentures (preparation of Journal and Ledger)
<b><u>UNIT – III</u></b> :Valuation of Goodwill and Shares : Need and methods
Normal Profit Method, Super Profits method- Capitalization Method Valuation of Shares – Need for Valuation
Net assets method, Yield basis method, Fair value method (including problems).
<b><u>UNIT – IV</u></b> :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).
<b><u>UNIT-V</u></b> :Provisions of the Companies Act, 2013 relating to issues of shares and debentures Book Building – Preparation of Balance Sheet and Profit and Loss Account – Schedule – III
<b>Additional Input</b> : Profits Prior to Incorporation.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**  
(A College with Potential for Excellence)  
Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2017-18

Department : **Commerce**  
Class: **II B.Com(CA)**

Paper : **BUSINESS STATISTICS-2A**  
Semester: **III**

<b>UNIT –I</b> : Introduction to Statistics: Definition, importance and limitations of statistics
Collection of data -Frequency distribution – Tabulation
Diagrammatic and graphic presentation of data using Computers(Excel).
Diagrammatic and graphic presentation of data using Computers(Excel).
<b>UNIT –II</b> : 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
<b>UNIT - III:</b> 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.
<b>UNIT – IV:</b> Measures of Relation: Meaning and use of correlation – Types of correlation – Karlpearson’s correlation coefficient Spearman’s Rank correlation- probable error
Calculation of Correlation by using Computers. Regression analysis comparison between correlation and Regression-Regression Equations- Interpretation of Regression Co-efficient
<b>UNIT – V:</b> Analysis of Time Series & Index Numbers: Components of Time series – Measurement of trend and Seasonal Variations- Index Numbers
Methods of Construction of Index Numbers- Price Index Numbers Quantity Index Numbers -Tests of of Index Numbers Use of Computer Software
Adequacy of Index Numbers- Cost of Index Numbers – Limitations Additional Input: Meaning-uses- sources-calculation of crude death & standard death rate.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

Department : **Commerce**

Class: **II B.Com(VOC)**

Paper : **NETWORKS AND INTERNET FOUNDATION-2A**

Semester: **III**

<b>UNIT- I:</b> Introduction to Network, advantages and disadvantages of network , Types of Networks – Network topologies, Types of topologies- Connecting Devices – Hubs,
Repeaters, Bridges, Routers, Network Interface Cards (NIC) and Switches – Network Operating system – analogy and digital signal, analogy and digital signal transmission
<b>UNIT-II:</b> Introduction to Network Communication Model- Network Architecture –Application Layer, Presentation Layer, Session Layer, transport Layer, Network Layer, Data-link Layer
Physical Layer – TCP/IP Protocols- Protocols and their classification
Address Resolution Protocol(ARP) , Reverse Address Resolution Protocols (RARP)
SMTP, MIME, IMAP, POP, ICMP, HTTP, and Telnet – flow control and cryptography
<b>UNIT- III:</b> Overview of Internet, revolution of Internet , Internet service providers (ISP) –
setting windows environment for dial up networking, search engine, searching web using search engines – audio on internet – newsgroup – subscribing to news groups
<b>UNIT -IV:</b> Intranet concepts and architecture, building corporate world wide web protocol,
Internet infrastructure, fundamentals of TCP/IP, - Internet Security design
intranet as business tools, future of intranet – protocols of communication
<b>UNIT-V:</b> Wireless Technology- aware of WML Protocol, planning your wireless home network wireless networking equipments
Bluetooth and other wireless networks.- configuring wireless networks- Security – virus and antivirus, configuring firewalls.

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

Department :Commerce

Class: II B.Com(CA)

Paper : **BUSINESS LAW- 2B**

Semester: IV

<b>UNIT-I: CONTRACT:</b> Meaning and Definition of Contract-Essential elements of valid Contract
Valid, Void and Voidable Contracts – Indian Contract Act, 1872.
<b>UNIT-II: OFFER AND ACCEPTANCE:</b> Definition of Valid Offer, Acceptance and Consideration
Essential elements of Valid Offer, Acceptance and Consideration
<b>UNIT-III: CAPACITY OF THE PARTIES AND CONTINGENT CONTRACT:</b> Rules regarding to Minors contracts Rules relating to contingent contracts
Different modes of discharge of contracts Rules relating to remedies to breach of Contract.
<b>UNIT-IV: SALE OF GOODS ACT 1930</b> Contract of sale
Sale and agreement to sell
Implied conditions and warranties – Rights of unpaid vendor.
<b>UNIT-V : CYBER LAW:</b> Cyber Law and Contract Procedures Digital Signature – Safety Mechanisms.
<b>ADDITIONAL INPUT :CONSUMER PROTECTION ACT:</b> Definition of the terms consumer unfair trade practices– rights of consumers – consumer protection councils.

**DANTULURI NARAYANA RAJU COLLE(AUTONOMOUS)**  
(A College with Potential for Excellence)  
Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2017-18

Department : Commerce  
Class: II B.Com(CA)

Paper : **BUSINESS ANALYTICS- 2B**  
Semester: IV

<b>UNIT-I: INTRODUCTION:</b> Business Analytics Life Cycle.
Business Analytics Process- Data concepts- Data exploration & Visualization.
Business Analytics as Solution for Business Challenges.
<b>UNIT-II: AUTOMATED DATA ANALYSIS:</b> SPSS Applications. Tabulation and Cross Tabulation of Data, Univariate, Bivariate Data Analysis.
<b>UNIT-III: HYPOTHESIS TESTING:</b> Type 1&2 errors.
T-test, ANOVA, Chi-Square and correlation- Linear Regression Analysis.
Logistic Regression- Cluster Analysis- Market Basket Analysis.
<b>UNIT-IV: ADVANCED TECHNIQUES FOR DATA ANALYSIS:</b> ANOVA, Discriminate Analysis.
Factor Analysis, Conjoint Analysis, Multidimensional Scaling and Clustering Techniques. Report Writing.
<b>UNIT-V: BUSINESS DATA MANAGEMENT:</b> Master Data Management.
Data Warehousing and kinds of Architecture. Data Extraction- Transformation and Uploading of Data. Data Mining- Meta Data- Data Marts- Creating Data Marts. Data Integration-OLTP and OLAP.

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

**Department : Commerce**

**Class: II B.Com(CA)**

**Paper :PARTNERSHIP ACCOUNTING-2B (ADD ON COURSE)**

**Semester: IV**

<b><u>UNIT-I:</u></b> Accounts from Incomplete Records: Single Entry:
Features – Books and Accounts – Maintained
Recording of transactions – Ascertainment of Profit (Statement of Affairs method only)
<b><u>UNIT-II:</u></b> Partnership Accounts: Admission of Partner
Legal Provisions in the Absence of Partnership Deed
Fixed and Fluctuating capitals Preparation of Final Accounts
Accounting Treatment of Good will and Admission of a partner.
<b><u>UNIT-I II:</u></b> Partnership Accounts:
Accounting treatment of Retirement and.
Death of a partner
<b><u>UNIT-IV:</u></b> Partnership Accounts Dissolution of Firm (Excluding sale to Firm ,Dissolution of Firm (Excluding sale to Company and Amalgamation )

**DANTULURI NARAYANA RAJU COLLEGE(AUTONOMOUS)**  
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Syllabus for the Academic Year 2017-18

Department :Commerce  
Class: **II B.Com** (CA)

Paper : **BANKING THEORY & PRACTICE-2B**  
Semester: **IV**

<b>UNIT -I: Introduction</b> Meaning & Definition of Bank
Functions of Commercial Banks
Kinds of Banks
Central Banking Vs. Commercial Banking.
<b>UNIT -II: Banking Systems</b> :Unit Banking ,
Branch Banking, Investment Banking- Innovations in banking –
E banking - Online and Offshore Banking ,
Internet Banking - Anywhere Banking - ATMs - RTGS.
<b>UNIT -III: Banking Development</b> Indigenous Banking -
Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.
<b>UNIT -IV: Banker and Customer</b> Meaning and Definition of Banker and customer – Types of Customers -
General Relationship and Special Relationship between Banker and Customer - KYC Norms.
<b>UNIT -V: Collecting Banker and Paying Banker</b> Concepts
Duties & Responsibilities of Collecting Banker Holder for Value – Holder in Due Course Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.
<b>Additional Input</b> : Negotiable Instrument – Promissory Note, Bill of Exchange & Cheque.

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Syllabus for the Academic Year 2017-18

Department: Commerce  
Class: III B.Com (CA)

Paper: Cost Accounting -3A  
Semester: V

<b><u>UNIT-I:</u></b> Introduction.
Distinguish between Financial Accounting, Cost Accounting.
Management Accounting-Cost concepts.
Classification-cost centre and cost Unit.
Preparation of Cost sheet.
<b><u>UNIT-II:</u></b> Elements of Cost : Materials: Material control - Selective control, ABC technique.
Methods of pricing issues- FIFO, LIFO.
Weighted average, Base stock methods, choice of method (including problems).
<b><u>UNIT-III:</u></b> Labour and Overheads, Labour: Control of labour costs.
Time keeping and time booking –idle time, Methods of remuneration- labour incentives schemes.
Overheads: Allocation and apportionment of overheads – Machine hour rate., Machine hour rate.
<b><u>UNIT-IV:</u></b> Methods of costing, Job costing-Process costing-treatment of normal and abnormal process losses.
Preparation of process cost accounts. Treatment of waste and scrap, joint products and by products (including problems).
<b><u>UNIT-V :</u></b> Costing Techniques - Marginal costing- Standard costing. Variance Analysis (including problems).
<b><u>ADDITIONAL INPUT :</u></b> CONTRACT COSTING: features, costing process.- computation of cost.



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Syllabus for the Academic Year 2017-18

Department: Commerce

Paper : Commercial Geography-3A

Class: III B.Com(CA)

Semester: V

<b><u>UNIT -1</u></b> : 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.
<b><u>UNIT- II</u></b> : INDIA – AGRICULTURE : Land Use – Soils.
Major crops – Food and Non-food Crops.
Importance of Agriculture.
Problems in Agriculture Development.
<b><u>UNIT – III</u></b> : 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.
<b><u>UNIT – IV</u></b> : 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.
<b><u>UNIT – V</u></b> : 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.
<b><u>ADDITIONAL INPUT</u></b> : World population : Distribution and Density

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Syllabus for the Academic Year 2017-18

Department :Commerce  
Class: III B.Com(CA)

Paper :Taxation -3A  
Semester: V

<b><u>UNIT-I:</u></b> INTRODUCTION: Objectives-principles of taxation-Brief History.
Basic Concepts; Capital and Revenue.
Basis of Charge-Exempted Incomes.
Residential Status-Incidence of Taxation.
<b><u>UNIT-II:</u></b> GOOD AND SERVICE TAX.
GST and its fundamentals.
<b><u>UNIT-III:</u></b> COMPUTATION OF INCOME UNDER DIFFERENT HEADS: Income from salary.
Income from house property.
Income from Business /Profession.
Charges Deemed profits to Tax; Deductions u/s 80C to 80U.
Income from Capital gains, Income from Other Sources (simple problems).
<b><u>UNIT-IV:</u></b> TAXATION SYSTEM IN INDIA: Objectives.
Tax Holiday; modes of Tax Recovery (Section190 and 202). Payments and Refunds; Filling of Returns.
<b><u>UNIT-V:</u></b> TAX PLANING: Tax Avoidance and Tax Evasion-Penalties and Prosecutions; Income Tax Authorities.
<b><u>ADDITIONAL INPUT:</u></b> SET OFF AND CARRY FORWARD OF LOSSES.

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Syllabus for the Academic Year 2017-18

Department : Commerce

Class: III B.Com (CA)

Paper :Programming in C-4A

Semester: V

<b>UNIT-I:</b> Introduction to Algorithms and Programming Languages: Introduction to C: - -
Algorithm-key features of Algorithms-Some more Algorithms-Flow Charts.
Structure of C program-Writing the first C Program-File used in C Program
Compiling and Executing C programs-Using Comments-Keywords-Identifiers
Basic Data types in C-Variables-Constants-I/O Statements-Go to Statements in C- Operators in C-
Programming Examples-Type Conversion and Type Casting.
<b>UNIT - II:</b> Decision Control and Looping Statements: Introduction to Decision Control Statements-
Conditional Branching Statements-Iterative Statements-Nested Loops-Break and Continue Statement-Go to Statement.
<b>UNIT - III:</b> Functions: Introduction-Using functions-Function Declaration/Prototype-
Function definition-Function call-return statement-Passing Parameters-Scope of variables-Storage Classes-Recursive function.
<b>UNIT - IV:</b> Arrays: Introduction-Declaration of Arrays-Accessing elements of the Array Storing Values in Array-Calculating the length of the Array-Operations on Array.
One dimensional array for inter-function communication-Two dimensional Arrays Operations on Two Dimensional Arrays. Introduction String and character functions.
<b>UNIT – V:</b> Pointers: Understanding Computer Memory-Introduction to Pointers declaring Pointer Variables-Passing Arguments to Functions using Pointer Pointer and Array-Passing Array to Function.
<b>Structure, Union, and Enumerated Data Types:</b> Introduction-Nested Structures- Arrays of Structures-Structures and Function string and Character function.
<b>ADDITIONAL INPUT:</b> Programming Languages – Low Level and High Level Languages and their Features.

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Syllabus for the Academic Year 2017-18

Department: Commerce

Paper : DATA BASE MANAGEMENT SYSTEM-5A

Class: III B.Com(CA)

Semester: V

<b>UNIT-I:</b> 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.
<b>UNIT – II :</b> File- Based System
Drawbacks of File-Based System, DBMS Approach
Advantages of DBMS, Data Models, Components of Database System, Database Architecture.
<b>UNIT-III: Entry-Relationship Model:</b> Introduction, The Building Blocks of an Entry-Relationship, Classification of Entity Sets Attribute Classification, Relationship Degree
Relationship Classification, Generalization and Specialization, CODD'S Rules
Relational Data Model , Concept of Relational Integrity,aggregation and Composition
<b>UNIT-IV:</b> Structured Query Language: Introduction : History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL),
Selection operation Projection Operation, Aggregate Functions Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.
<b>UNIT-V:</b> PL/SQL: Introduction, Structure of 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
<b>ADDITIONAL INPUT:</b> DBMS Vendors and their products

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Syllabus for the Academic Year 2017-18

Department: Commerce  
Class: III B.Com(CA)

Paper : WEB TECHNOLOGY-6A  
Semester: V

<b><u>UNIT -I:</u></b> Introduction: HTML, XML, and WWW.
Topologies, Bus, Star, Ring, Hybrid, Tree, LAN , WAN, MAN.
HTML: Document body, Text Hyper links, Adding more formatting, Lists, Tables using colors and images.
<b>More HTML:</b> Multimedia objects, Frames, Forms towards interactive, HTML document heading.
<b><u>UNIT -II:</u></b> Cascading Style Sheets: Introduction, Using Styles.
Simple examples, your own styles, properties and values in styles.
Style sheet, formatting blocks of information, layers.
<b><u>UNIT -III:</u></b> Introduction to Java script: What is DHTML
Java script, basics, variables, string Manipulations
Mathematical functions, statements, operators, arrays, functions
<b><u>UNIT -IV:</u></b> Objects in Java script: Data and objects in java script regular expressions, exception handling
<b><u>UNIT -V:</u></b> DHTML With Java script: 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.
<b><u>ADDITIONAL INPUT:</u></b> Networking Protocols – Their Functions.

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Department :Commerce  
Class: III B.Com(CA)

Paper : Management Accounting-3B  
Semester: VI

<b><u>UNIT-1</u></b> : MANAGEMENT ACCOUNTING: Interface with Financial Accounting and Cost Accounting
Financial Statement analysis and interpretation: Comparative analysis-Common size analysis and trend analysis (including problems).
<b><u>UNIT-II</u></b> : RATIO ANALYSIS: Classification, Importance and limitations-Analysis and interpretation of Accounting.
Ratios - Liquidity , Profitability , activity and solvency ratios (including problems).
<b><u>UNIT-III</u></b> : FUND FLOW STATEMENT: Concept of fund.
Preparation of funds flow statement. Uses and limitations of funds flow- Funds flow analysis (including problems).
<b><u>UNIT-IV</u></b> : CASH FLOW STATEMENT: Concept of cash flow. Preparations of cash flow statement
Uses and limitations of cash flow analysis (including problems).
<b><u>UNIT-V</u></b> : BREAK-EVEN ANALYSIS AND DECISION MAKING: Calculation of Break-even point
Uses and limitations-Margin of safety. Make/Buy Decision-Lease/own Decision (including Problems).
<b><u>ADDITIONAL INPUT</u></b> : Budgetary Control: Classification of Budgets -Fixed and Flexible Budgets.

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Bhimavaram, W.G.Dist, A.P

Syllabus for the Academic Year 2017-18

Department :Commerce

Class: III B.Com(CA)

Paper : Marketing-3B

Semester: VI

<b><u>UNIT-I</u></b> : INTRODUCTION: Concepts of Marketing.
Product Concepts-Selling Concept-Societal Marketing Concept.
Marketing Mix-4p'sMarketing-Marketing Environment.
<b><u>UNIT-II</u></b> : CONSUMER MARKETS AND BUYER BEHAVIOUR.
Buying Decision Process-Stages-Buying Behaviour -Market segmentation. Selecting Segments-Advantages of Segmentation.
<b><u>UNIT-III</u></b> : PRODUCT MANAGEMENT : Product Life Cycle
New Products , Product Mix Product Line Decisions-Design , Branding, Packaging and Labelling.
<b><u>UNIT-IV</u></b> : PRICING DECISION: Factors influencing Price determination.
Pricing Strategies. Skimming and Penetration Pricing.
<b><u>UNIT-V</u></b> : PROMOTIONAAND DISTRIBUTION: Promotion Mix-Advertising. Publicity-Public relations-
Personal selling and Direct Marketing. Distribution channels-Online Marketing-Global Marketing.

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Syllabus for the Academic Year 2017-18

Department :Commerce

Class: III B.Com(CA)

Paper : Auditing-3B

Semester: VI

<b><u>UNIT-I:</u></b> AUDITING_Meaning –Objectives – Importance of Auditing
Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds
<b><u>UNIT –II:</u></b> TYPES OF AUDIT: Based on ownership
Time Independent, Financial, Internal, Cost, Tax, government, Secretarial audits
<b><u>UNIT-III:</u></b> Planning of Audit: Steps to be taken at the commencement of a new audit
Audit programmer – Audit note book- Internal audit and internal control
<b><u>UNIT-IV:</u></b> VOUCHING AND INVESTIGATION:
Vouching of cash and trading transactions
Investigation, Auditing Vs Investigation
<b><u>UNIT- V:</u></b> Company Audit and Auditor’s Report
Auditor’s qualifications. Appointment and Reappointment
Auditor’s Rights, duties, liabilities and disqualifications. Audit report: Contents preparation-Relevant Provisions of Companies Act, 2013.



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Syllabus for the Academic Year 2017-18

Department : **Commerce**  
Class: **III B.Com (CA)**

Paper : **Event Management-3B**  
Semester: **VI**

<b><u>Unit-I: Event Concept:</u></b> Corporate Events and Customer's needs.
Types of Events - Corporate hospitality- Exhibitions – Trade Fairs.
Conferences –Business and Government Meets.
<b><u>Unit-II: In-House vs. Event Management Companies:</u></b> Corporate event packages.
Staff events, Customer events - Team building. Menu Selection - Customization.
<b><u>Unit-III: Charity Events and Award Ceremonies:</u></b> Fund raising targets and objectives.
Working with volunteers and Committees-Generating goodwill and media exposure Entertainment Events.
<b><u>Unit-IV: Outdoor Events:</u></b> Logistics, Types of Outdoor events, Risk management.
Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.
<b><u>Unit-V: Celebrity Events:</u></b> 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.

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Bhimavaram, W.G.Dist, A.P  
Syllabus for the Academic Year 2017-18

Department: Commerce  
Class: III B.Com(CA)

Paper : Tally with GST Applications-4B  
Semester: VI

<b>UNIT I:</b> Introduction to GST- Difference between GST and VAT.
Taxes subsumed under GST- Exempt from GST.
Components of GST- GST Registration- Benefits of GST.
<b>UNIT-II:</b> GST Transition- GST Rates-Ledgers.
Ledger creation- Single and Multiple ledgers. Altering ledgers- Configure Stock ledger- GST Rate allocation to Stocks.
<b>UNIT-III:</b> GST Invoices- Creating new Voucher Types.
Customizing the existing Voucher types with applicable GST Rates Alteration of Vouchers-Deletion of Vouchers.
Input Tax Credit on Purchase Voucher.
<b>UNIT-IV:</b> GST Returns- Regular Monthly filing Returns. Composition Quarterly filing Returns
Generation of Returns Form GSTR-1, Form GSTR-2 and Form GSTR-3.
<b>UNIT-V:</b> Payment of GST taxes Online-Reverse Charge Mechanism-Records to be maintained.

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Syllabus for the Academic Year 2017-18

Department :Commerce

Paper : E-Commerce-5B

Class: III B.Com(CA)

Semester: VI

<b>UNIT-I:Introduction to E-Commerce:</b> Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Internet Commerce.
Business Strategy in an Electronic Age: Supply chains, Porter's Value chain Model.
Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage-Sustainable, Competitive Advantage using E- Commerce- Business Strategy.
<b>UNIT-II: Business-to-Business Electronic Commerce:</b> Characteristics 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 EDI, Integration with Back- end Information System.
Role of Software Agents for B2B EC, Electronic Marketing in B2B,Solutions of B2B EC Managerial Issues-Electronic Data Interchange(EDI), EDI: Nuts & Bolts, EDI& Business.
<b>UNIT- III: Internet and Extranet:</b> Automotive network Exchange, Largest Extranet, Architecture of the Internet, Internet and Extranet.
Internet Software, Applications of Intranets, Intranet Application case studies, Considerations in Intranet Deployment. Extranets, Structures of Extranets, Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges
<b>UNIT-IV: Public policy:</b> From Legal issues to privacy: Legal Incidents, Ethical and Other Public policy Issues, Protecting Privacy, Protecting Intellectual Property, Free Speech
Internet Indecency and Censorship, Taxation and Encryption policies, Other Legal Issues: Contracts, gambling and More, Consumer and Seller Protection in EC
<b>UNIT-V: Infrastructure for EC:</b> Network of Networks, Internet protocols, Web-Based client/Server, Internet Security, Selling on the web, Chatting on the Web. Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites- Problems in Operation- Future of EC.