

**DANTULURI NARAYANA RAJU COLLEGE (AUTONOMOUS)**

(A College with Potential for Excellence)

Bhimavaram, W.G.Dist, A.P

Syllabus for the AGENdemic Year 2013-14

Department: **Commerce**

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

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- ClassifiGENTion of accounts-rules of double entry book keeping.
IdentifiGENTion 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 GENsh books- simple GENshbook, GENshbook with GENsh and discount columns, GENshbook with GENsh.
Discount and bank columns, GENshbook with GENsh and bank columns and petty GENsh book.
<u>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT</u> : Preparation of sales register, purchase register, debit note register, credit note register
Different GENsh books including interest and discount transactions using computers.
Bank Reconciliation Statement- Need - Reasons for difference between GENsh 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 (GEN)**

Paper: **FINANCIAL ACCOUNTING-IB**

Semester: **II**

<b>Topics to be covered</b>
<b>RECTIFICATION OF ERRORS:</b> Errors and their RectifiGENTion - Types of Errors - RectifiGENTion before and after preparations of final Accounts -
Suspense Account- Effect of Errors on Profit. RectifiGENTion 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 - GENuses- 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 AGENdemic Year 2013-14

Department : **Commerce**

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

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 – ClassifiGENTion- Aids to Trade – Industry- ClassifiGENTion – 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.
ClassifiGENTion – 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 –GENpital subscription.
<b>JOINT STOCK COMPANY</b> Commencement of Business – Preparation of Important documents – Memorandum of Association – SignifiGENTnce – Clauses
Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

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Department: **Commerce**

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

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

Semester: **II**

<b>Topics to be covered</b>
<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 Organizations and prepare an organization structure for a small unit.

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Department: **Commerce**

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

Paper : **BUSINESS ECONOMICS-IA**

Semester: **I**

<u>Introduction</u> : Economic and Non-economic activities-Circular flow of economic activity-Subject matter of Economics-Definitions of Business Economic.
Nature and scope of Economics-Distinction between Economics and Business Economics
Business Economics and operations research-Deductive approaches-Reading of graphs-Concept of slope.
<u>Business Economics</u> and statistics-Business Economics and Econometrics- Role of Business Economist-Micro and Macro Economics- Positive and normative Economics.
Inductive. <u>Utility</u> : Meaning-Cardinal and ordinal utility-Law of diminishing marginal utility- Law of Equi-marginal utility-Consumer surplus-Engel curve.
<u>Demand</u> : Meaning-Determinants of demand-Demand function-Individual and market demand-Law of demand- Income effect and substitution effect
Shift in demand Vs movement along demand curve-Income demand-Cross demand
Demand forecasting- elasticity of demand-Price elasticity
Meaning and measurement-Price elasticity and total revenue- A firm-Income elasticity
Classification of goods based on income elasticity- Cross elasticity -Classification of goods into substitutes and complements.
<u>Production</u> : Meaning-Factors of production-Production function
Distribution between Short run and Long-run production with one variable input

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Department: **Commerce**

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

Paper: **BUSINESS ECONOMICS-IB**

Semester: **II**

<u><b>SUPPLY, MARKET EQUILIBRIUM, REVENUE AND COSTS:</b></u> Supply-Law of supply-Determinants of supply-Market equilibrium-Cost of Production-Cost function-Short-run total and average
Costs-Long-run total and average costs-Revenue concepts-Revenue curves under perfect competition and imperfect competition-Break-Even analysis.
<u><b>MARKET STRUCTURE:</b></u> Meaning and classification of markets-Perfect competition-Characteristics-Equilibrium price-Profit maximizing output in the short-run and long-run-
Monopoly-Characteristics, profit maximizing in the short-run and long-run-Defects of monopoly-Monopolistic competition - Characteristics , Product differentiation
Profit maximizing price and output in the short-run and long-run-Oligopoly.
Characteristics-Price rigidity-The Kinked demand curve.
<u><b>DISTRIBUTION AND FACTOR PRICING:</b></u> Marginal productivity theory of Distribution
Theories of Rent-Theories of Wages-Theories of Interest-Theories of Profit.
<u><b>NATIONAL INCOME, TRADE CYCLES AND INTERNATIONAL TRADE:</b></u> National Income
Definition, concepts, measurement-Fiscal deficit-Economics systems
Free market, socialism and mixed economy
Concepts of economic Liberalization, Privatization, and Globalization-WTO-Objective, agreements and functions
Trade cycles-Meaning-Phases, consequences, remedies-International trade-Balance of Payments.

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Department: **Commerce**

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

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 AlloGENTion of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that GENnnot be alloGENTed – Preparation of departmental profit and loss.

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Department: **Commerce**

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

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 GENpitals
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 (GEN)**

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 appliGENtions.
GENlculatation 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 GENlculatation of Dispersion and skewness using Computers.

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Department: Commerce

Paper: **BUSINESS STATISTICS**

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

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-GENlculatlon 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.
GENlculatlon 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-GENlculatlon 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.
GENlculatlon of index numbers using computers.

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

Paper : **FS & BI-IIA**  
Semester:III

<b>Topics to be covered</b>
<b><u>Introduction to Financial Services:</u></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><u>Banking Systems and its Regulation:</u></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: GENpital adequacy norms, Income recognition norms
ClassifiGENtion of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit GENrds, Online & Offshore Banking, Regional Rural banks, Cooperative banks, Micro Finance
Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC,SIDBI. <b><u>Financial Markets &amp; Services:</u></b> a. Indian Money Market
Characteristics, Structure, composition GENll and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian GENpital market-composition and growth of primary and secondary markets,
DifferfiGENtion between primary and secondary markets, GENpital market reforms and NBFCs in GENpital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
<b><u>Financial Markets &amp; Services:</u></b> Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies.
Venture GENpital Funds, Forfeiting, Loan SyndiGENtion, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture GENpital Funds , Forfeiting
Loan SyndiGENtion, Factoring, Custodial Services, Depository Services, and Depository

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Department: Commerce

Paper: **FS & BI-IIB**

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

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 preGENtation for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(AppliGENtion 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 loGENI 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 hypotheGENtion (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> – PractiGENI aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of dupliGENte 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

Paper: **TAXATION**

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

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. GENpital 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 ClassifiGENTion – Concept of Specific duty.
Advalorem duty. Maximum Retail Sales Price -CENVAT Credit.

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Department: **Commerce**

Paper: **TAXATION**

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

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>GENpital gains</b> –GENpital assets, meaning-types-cost of inflation index, Transfer-Types-cost of acquisition of various of various assets
Deduction from GENpital gains-Exemption U/S 54. Computation of taxable GENpital gains. <b>Income from other sources</b> interest on securities
Bond washing transaction-dividends on shares- GENsual 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 GENrry 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)-HistoriGENI Background-Important Teams and Definition
Statements of Objects _Service tax- Introduction, ClassifiGENTion
Chargeability, Taxable events, Tax payment-Registration.
Value Added Tax(VAT)-HistoriGENI Background-Important Terms and Definition

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Department: **Commerce**

Paper : **CORPORATE ACCOUNTING**

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

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
GENpitalisation 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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Department: **Commerce**

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

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 – GENIculation 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 – Nonperforming 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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Department : **Commerce**

Paper : **COST AND MANAGEMENT ACCOUNTING**

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

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

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 DECISSION MAKING</u></b> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<b><u>FUNDS FLOW AND GENSH FLOW ANALYSIS</u></b>
Funds flow Analysis and GENsh flow Analysis (As per AS-3) (Theory only)
<b><u>RATIO ANALYSIS;</u></b>
Ratio Analysis.
GENlculation of liquidity.
Solvency.
Inter preparation of ratios (Theory Only).

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Department: **Commerce**

Paper: **BUSINESS LAWS**

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

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.
CommuniGENtion and reGENation 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 – GENpacity 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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Syllabus for the AGENdemic Year 2013-14

Department: **Commerce**

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

Paper: **BUSINESS LAWS**

Semester: **VI**

<b>Topics to be covered</b>
<b><u>SALE OF GOODS ACT:</u></b> 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.
<b><u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u></b>
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.
<b><u>CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY RIGHTS.</u></b>
Intellectual property Rights : Meaning - Need and objectives
Meaning of the terms industrial property, literary property copy right, patents, trademarks, trade names, industrial design, geographiGENl indiGENTion.
Information technology Act 2000: aims and objectives – a brief overview of the Act.
<b><u>COMPANY LAW</u></b> Doctrine of ultra vires and its effects – doctrine of constructive notice-doctrine of indoor management
Exceptions. Management of companies – directors- qualifiGENTion-disqualifiGENTion-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

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Syllabus for the AGENdemic Year 2013-14

Department: Commerce

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

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: QualiFiGENtion and disqualifiGENtions – 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 – GENsh Bank- Pay Roll ) –
Accounting Controls and Sampling in Audit.

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Syllabus for the AGENdemic Year 2013-14

Department: **Commerce**

Paper : **AUDITING**

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

Semester: VI

<u>VOUCHING AND AUDIT OF FINANCIAL STATEMENTS</u> Vouching: Meaning – Vouching of GENsh and trading transaction – Investigation.
VerifiGENTion and valuation of assets and liabilities – Differences between vouching, investigation, verifiGENTion and valuation.
<u>AUDIT OF FINANCIAL STATEMENTS</u> : Receipts – Payments – Sales – Purchases.
Fixed assets – Investments – Personal Ledger – inventories.
GENpital 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

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Syllabus for the AGENdemic Year 2013-14

Department : **Commerce**

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

Paper : **PRINCIPALS OF MARKETING**

Semester: **V**

<b>Topics to be covered</b>
<b>Introduction:</b> Nature and scope of marketing:.
Importance of Marketing as a business function
Importance of marketing in India context,
Marketing concepts – Selling vs. Marketing:
Marketing mix: Marketing environment.
<b>Unit-II:CONSUMER BEHAVIOUR AND MARKET SEGMENTATION: Nature</b>
Scope and signifiGENTion of consumer behaviour theories
<b>MARKET SEGMENTATION</b>
Market segmentation concept and importance
Bases for marketing segmentation, Product
Concept of product.
Types of products
New product development: packing role and function,
product development, packing role and function
Brand name and trademark after sales services
Product life cycle concept

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Syllabus for the AGENdemic Year 2013-14

Department: **Commerce**

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

Paper: **PRINCIPALS OF MARKETING**

Semester: **VI**

<b>Topics to be covered</b>
<u>PRICE:</u> Importance, price as marketing mix
Factors influence price determination of a product
Service discount and rebates.
<b>DISTRUBITON CHANELS AND PHSYIGENL DISTRUBITION</b>
Distribution channels concept and role
Types of distribution channels:
Factors affecting choice of distribution channel:
<u>RETAILER AND WHOLESALER</u> physiGENI distribution of goods Transportation:
Ware-house Inventory control
Order Processing
<u>PROMOTION</u>
Methods of promotion:
Optimum promotion max
Advertising media their related merits and limitation.



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Syllabus for the AGENdemic Year 2013-14

Department : **Commerce**

Paper : **RURAL MARKETING**

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

Semester: **V**

<b>Topics to be covered</b>
<b>RURAL MARKETING</b>
Definition of Rural area Importance of rural marketing
Nature and scope of rural marketing.
Size of rural market
Designation between Rural and Urban Marketing
<b>RURAL MARKETING AND ENVIRONMENT</b>
GeographiGENI.
Scio-culture and infrastructure factors.
Factors influencing Rural Marketing operations
<b>RURAL CONSUMER Characteristics,</b>
product and brand awareness in rural marketing
product and brand awareness in rural marketing
Attitude and Behaviour
Buying patterns
Segmenting rural markets. Buying patterns and influences:
Segmenting rural markets.

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Syllabus for the AGENdemic Year 2013-14

Department :Commerce

Class: III B.Com(GEN)

Paper : **RURAL MARKETING**

Semester: VI

<b>Topics to be covered</b>
Rural marketing strategies
Product planning for rural marketing
Quality and size
Packaging
Branding
Branding decision
Pricing, Pricing decision
Promotion in rural markets ,Distribution in rural markets
Media
Advertising copy decision
Distribution channels
Distribution channels
Logistics in rural markets

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Syllabus for the Academic Year 2014-15

Department: **Commerce**

Paper: **FINANCIAL ACCOUNTING**

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

Semester: I

<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 GENSh books.
Simple GENShbook, GENShbook with GENSh and discount columns, GENShbook with GENSh, discount and bank columns.
GENShbook with GENSh and bank columns and petty GENSh book.
<u>SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT</u> : Preparation of sales register, purchase register, debit note register, credit note register
Different GENSh books including interest and discount transactions using computers.
Bank Reconciliation Statement- Need - Reasons for difference between GENSh 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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Syllabus for the Academic Year 2014-15

Department: **Commerce**

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

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 - Uses- 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 AGENdemic Year 2014-15

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

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

<u>FUNDAMENTAL CONCEPTS</u> : Concepts of business, trade, industry and commerce- Business-features of business, Trade-ClassifiGENTion-Aids to Trade-Industry-ClassifiGENTion
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- ClassifiGENTion.
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 –GENpital subscription.
<u>JOINT STOCK COMPANY</u> Commencement of Business – Preparation of Important documents – Memorandum of Association – SignifiGENTnce – Clauses
Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

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Syllabus for the Academic Year 2014-15

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

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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Syllabus for the Academic Year 2014-15

Department: **Commerce**

Paper: **BUSINESS ECONOMICS**

Class: **I B.Com**

Semester: **I**

<u>Introduction</u> : Economic and Non-economic activities-Circular flow of economic activity-Subject matter of Economics-Definitions of Business Economic-Nature and scope of Economics
Distinction between Economics and Business Economics-Business Economics and operations research- and deductive approaches-Reading of graphs-Concept of slope.
<u>Business Economics</u> & statistics-Business Economics and Econometrics-Role of Business Economist-Micro and Macro Economics-Positive and normative Economics-Inductive
<u>Utility</u> : Meaning-Cardinal and ordinal utility-Law of diminishing marginal utility-Law of Equi-marginal utility-Consumer surplus-Engel curve.
<u>Demand</u> : Meaning-Determinants of demand-Demand function-Individual and market demand-Law of demand, Income effect and substitution effect-shift in demand Vs
movement along demand curve-Income demand-Cross demand-Demand forecasting-
Elasticity of demand-Price elasticity-Meaning and measurement.
Price elasticity and total revenue a firm
Income elasticity-Classification of goods based on income elasticity-Cross elasticity-
Classification of goods into substitutes and complements
<u>Production</u> : Meaning-Factors of production-Production function.
Distribution between Short run and Long-run production with one variable input.

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Syllabus for the Academic Year 2014-15

Department: Commerce

Paper : **BUSINESS ECONOMICS**

Class: I B.Com

Semester: II

<b>Topics to be covered</b>
<u>Supply, Market equilibrium, Revenue and Costs:</u> Supply-Law of supply-Determinants of supply-Market equilibrium-Cost of Production-Cost function-Short-run total and average costs- Long-run total and average costs-Revenue concepts-Revenue curves under perfect competition and imperfect competition-Break-Even analysis.
<u>Market Structure:</u> Meaning and classification of markets-Perfect competition-Characteristics-Equilibrium price-Profit maximizing output in the short-run and long-run-Monopoly-Characteristics, profit maximizing in the short-run and long-run-Defects of monopoly-Monopolistic competition - Characteristics , Product differentiation
Profit maximizing price and output in the short-run and long-run-Oligopoly-. Characteristics-Price rigidity-The Kinked demand curve.
<u>Distribution and Factor Pricing:</u> Marginal productivity theory of Distribution-Theories of Rent-Theories of Wages-Theories of Interest-Theories of Profit.
<u>National Income, Trade cycles and International Trade:</u> National Income-Definition, concepts, measurement-Fiscal deficit-Economics systems
Free market, socialism and mixed economy-
Concepts of economic Liberalization, Privatization, and Globalization-WTO-Objective, agreements and functions
Trade cycles-Meaning-Phases, consequences, remedies-International trade-Balance of Payments.



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Annual Curricular Plan for the AGENdemic Year 2014-15

Department: **Commerce**

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

Paper : **FINANCIAL ACCOUNTING - II**

Semester: **III**

<b>Topics to be covered</b>
<b><u>SINGLE ENTRY:</u></b> Single Entry Features.
Books and accounts maintained.
Recording of transactions.
Ascertainment of Profit.
<b><u>HIRE PURCHASE SYSTEM:</u></b> Hire Purchase System
Features –Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession
<b><u>INSTALLMENT PURCHASE SYSTEM:</u></b> Installment Purchase System.
Difference between Hire purchase.
Instalment purchase systems.
Accounting Treatment in the books of Purchaser and Vendor.
<b><u>BRANCH ACCOUNTS:</u></b> 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
<b><u>DEPARTMENTAL ACCOUNTS:</u></b> Departmental Accounts need, features, Basis for AlloGENTion of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that GENnnot be alloGENTed – Preparation of departmental profit and loss.

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Annual Curricular Plan for the AGENdemic Year 2014-15

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

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 GENpitals
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 AGENdemic Year 2014-15

Department: **Commerce**

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

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 appliGENTions.
GENlculatation 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 GENlculatation of Dispersion and skewness using Computers.

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

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-GENlculution 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.
GENlculution 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-GENlculution 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.
GENlculution of index numbers using computers.

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Annual Curricular Plan for the AGENdemic Year 2014-15

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

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: GENpital adequacy norms, Income recognition norms
ClassifiGENtion of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit GENrds, 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_GENll and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian GENpital market-composition and growth of primary and secondary markets, Differences between primary and secondary markets, GENpital market reforms and NBFCs in GENpital 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 GENpital Funds, Forfeiting, Loan SyndiGENtion, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture GENpital Funds , Forfeiting
Loan SyndiGENtion, Factoring, Custodial Services, Depository Services, and Depository

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Annual Curricular Plan for the AGENdemic Year 2014-15

Department: Commerce

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

Class: II B.Com(GEN)

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 preGENution for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(AppliGENTion 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 loGENI 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 hypotheGENTion (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> – PractiGENI aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of dupliGENTE 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: **III B.Com(GEN)**

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
GENpitalisation 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)

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Syllabus for the AGENdemic Year 2014-15

Department: Commerce

Paper : **CORPORATE ACCOUNTING**

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

Semester: **VI**

<u>AMALGAMATION AND INTERNAL RECONSTRUCTION</u> Amalgamation – In the nature of merger and purchase – GENlculution 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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Bhimavaram, W.G.Dist, A.P

Syllabus for the AGENdemic Year 2014-15

Department : **Commerce**

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

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 AGENdemic Year 2014-15

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

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 DECISSION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND GENSH FLOW ANALYSIS</u>
Funds flow Analysis and GENsh flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS;</u>
Ratio Analysis.
GENlculation of liquidity,
Solvency, Inter preparation of ratios (Theory Only).

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Syllabus for the AGENdemic Year 2014-15

Department : **Commerce**

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

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.
CommuniGENtion and reGENation of offer and acceptance.
<u>CONTRACT ACT</u> Consideration :Definition and importance
Essential of valid consideration –the Doctrines of ‘ Stranger to Contact,
No ‘Consideration – No Contract – GENpacity 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 contacts. Breach of a contract – Types –remedies

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Syllabus for the AGENdemic Year 2014-15

Department: **Commerce**

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

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, geographiGENl indiGENtion.
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- qualifiGENtion-disqualifiGENtion – 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 AGENdemic Year 2014-15

Department: Commerce

Class: III B.Com(GEN)

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: QualifiGENTion and disqualifiGENTions –
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 – GENsh Bank- Pay
Roll ) –
Accounting Controls and Sampling in Audit.

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Syllabus for the AGENdemic Year 2014-15

Department: **Commerce**

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

Paper : **AUDITING**

Semester: VI

<u>VOUCHING AND AUDIT OF FINANCIAL STATEMENTS</u> Vouching: Meaning – Vouching of GENsh and trading transaction – Investigation.
VerifiGENtion and valuation of assets and liabilities – Differences between vouching, investigation, verifiGENtion and valuation.
<u>AUDIT OF FINANCIAL STATEMENTS:</u> Receipts – Payments – Sales – Purchases.
Fixed assets – Investments – Personal Ledger – inventories.
GENpital 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

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Syllabus for the AGENdemic Year 2014-15

Department : **Commerce**

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

Paper : **PRINCIPALS OF MARKETING**

Semester: **V**

<b>Topics to be covered</b>
<b><u>Introduction:</u></b> Nature and scope of marketing:.
Importance of Marketing as a business function
Importance of marketing in India context,
Marketing concepts – Selling vs. Marketing:
Marketing mix: Marketing environment.
Unit-II:CONSUMER BEHAVIOUR AND MARKET SEGMENTATION: Nature
Scope and signifiGENTion of consumer behaviour theories
<b>MARKET SEGMENTATION</b>
Market segmentation concept and importance
Bases for marketing segmentation, Product
Concept of product.
Types of products
New product development: packing role and function,
product development, packing role and function
Brand name and trademark after sales services
Product life cycle concept

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Department: **Commerce**

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

Paper: **PRINCIPALS OF MARKETING**

Semester: **VI**

<b>Topics to be covered</b>
<u>PRICE:</u> Importance, price as marketing mix
Factors influence price determination of a product
Service discount and rebates.
<b>DISTRUBITON CHANELS AND PHSYIGENL DISTRUBITION</b>
Distribution channels concept and role
Types of distribution channels:
Factors affecting choice of distribution channel:
<u>RETAILER AND WHOLESALER</u> physiGENl distribution of goods Transportation:
Ware-house Inventory control
Order Processing
<u>PROMOTION</u>
Methods of promotion:
Optimum promotion max
Advertising media their related merits and limitation.



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Syllabus for the AGENdemic Year 2014-15

Department : **Commerce**

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

Paper : **RURAL MARKETING**

Semester: **V**

<b>Topics to be covered</b>
<b>RURAL MARKETING</b>
Definition of Rural area Importance of rural marketing
Nature and scope of rural marketing.
Size of rural market
Designation between Rural and Urban Marketing
<b>RURAL MARKETING AND ENVIRONMENT</b>
GeographiGENI.
Scio-culture and infrastructure factors.
Factors influencing Rural Marketing operations
<b>RURAL CONSUMER Characteristics,</b>
product and brand awareness in rural marketing
product and brand awareness in rural marketing
Attitude and Behaviour
Buying patterns
Segmenting rural markets. Buying patterns and influences:
Segmenting rural markets.

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Syllabus for the AGENdemic Year 2014-15

Department :Commerce

Class: III B.Com(GEN)

Paper : **RURAL MARKETING**

Semester: VI

<b>Topics to be covered</b>
Rural marketing strategies
Product planning for rural marketing
Quality and size
Packaging
Branding
Branding decision
Pricing, Pricing decision
Promotion in rural markets ,Distribution in rural markets
Media
Advertising copy decision
Distribution channels
Distribution channels
Logistics in rural markets

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Syllabus for the Academic Year 2015-16

**Department:** Commerce

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

**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-GENsh Book. Three-column GENsh Book. Petty GENsh Book (Problems).
<b>UNIT-II: Bank Reconciliation Statement:</b> Need for bank reconciliation- Reasons for differences between GENsh 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.

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Syllabus for the Academic Year 2015-16

**Department:** Commerce

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

**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

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

**Paper:** BUSINESS ECONOMICS IA  
**Semester:** I

<b><u>UNIT-1 : Introduction:-</u></b> Meaning and definitions of Business Economics.
Nature of business economics
Micro and Macro Economics-differences
<b><u>UNIT-II: Elasticity of Demand :-</u></b> Meaning and definition of demand
Types of Elasticity of demand.
Measurements of price elasticity of demand-
<b><u>UNIT-III : Cost and Revenue Analysis:-</u></b> Classification or Costs
Total average-Marginal; -COSTS
Cost function –Long -run –short run
Total Revenue-Average revenue- Marginal Revenue.
<b><u>UNIT V: Break even analysis:-</u></b> Types of Costs Fixed Cost
Semi variable cost.
Variable Cost-cost behaviour. Break even Analysis uses and limitations

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**Department:** Commerce

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

**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-GENlculation of account current.

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**Department: Commerce**

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

**Paper: BUSINESS ECONOMICS IB**

**Semester: II**

<b>Topics to be covered</b>
<b><u>UNIT-I:-Production and costs:</u></b> Techniques of maximization of output.
Minimization of costs and maximization of profit-SGENle of production.
Cobb-Douglas production function.
<b><u>UNIT-II:-Market structure-I:</u></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><u>UNIT-III:-Market Structure-II:</u></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><u>UNIT-IV:-National Income and Economic Systems:</u></b> National Income-Definition.
Measurement -GDP-Meaning FisGENI deficit-Economic Systems-Socialism. Mixed Economic System-Free Market economy.
<b><u>UNIT-V:-Structural Reforms:</u></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.

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**Department: Commerce**

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

**Paper: BUSINESS ENVIRONMENT-IB**

**Semester: II**

<b>Topics to be covered</b>
<b>Unit-I: OVERVIEW OF BUSINESS ENVIRONMENT:</b> Business Environment – Meaning – Macro and Micro Dimensions of Business Environment
Economic – Political – Social – Technological – Legal – Ecological – Cultural - Demographic
Changing Scenario and implications – Indian Perspective – Global Perspective.
<b>Unit – II: ECONOMIC GROWTH:</b> Meaning of Economic growth – Factors influencing Development – Balanced Regional Development.
<b>Unit - 3: DEVELOPMENT AND PLANNING:</b> Rostow’s stages of economic development – Meaning – Types of Plans.
Main objects of Planning in India – NITI Ayog and National Development Council – Five year plans.
<b>Unit - 4: ECONOMIC POLICIES:</b> Economic Reforms and New Economic Policy.
New Industrial Policy-Competition Law. Fiscal Policy – Objectives and Limitations
Union budget
Structure and importance of Union budget
Monetary policy and RBI.
<b>Unit -5: SOCIAL, POLITICAL AND LEGAL ENVIRONMENT:</b> Concept of Social Justice – Schemes Political Stability – Legal Changes



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Department: **Commerce**

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

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 AlloGENTion of Expenses, treatment of Inter -
Departmental Transfer at cost or Selling Price-Treatment of Expenses that GENnnot be alloGENTed – Preparation of departmental profit and loss.

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

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 GENpitals
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**

Paper: **BUSINESS STATISTICS**

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

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 appliGENtions.
GENlculatation 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 GENlculatation of Dispersion and skewness using Computers.

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

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-GENlculation 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.
GENlculation 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-GENlculation 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.
GENlculation of index numbers using computers.

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

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

<b>Topics to be covered</b>
<b>Introduction to Financial Services: a.</b> 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: a.</b> 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: GENpital adequacy norms, Income recognition norms
ClassifiGENtion of assets & NPAs; Innovation in Banking-ATMs, E-Banking, Credit GENrds, Online & Offshore Banking, Regional Rural banks, Cooperative banks, Micro Finance
Priority Sector Lending, Indigenou banking, Role of NABARD, Development Financial institutions – SFC,SIDBI. <b>Financial Markets &amp; Services: a.</b> Indian Money Market
Characteristics, Structure, composition_GENll and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs , (CDs,CPs,Treasury Bills)
<b>b.</b> Indian GENpital market-composition and growth of primary and secondary markets,
DifferifiGENtion between primary and secondary markets, GENpital market reforms and NBFCs in GENpital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
<b>Financial Markets &amp; Services: c.</b> Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies.
Venture GENpital Funds, Forfeiting, Loan SyndiGENtion, Factoring, Custodial Services, Depository Services and Depository- Financial intermediaries and services
Merchant bankers, Mutual , Venture GENpital Funds , Forfeiting
Loan SyndiGENtion, Factoring, Custodial Services, Depository Services, and Depository

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Annual Curricular Plan for the AGENdemic Year 2015-16

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

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 preGENution for opening an account, pass book & its features, , Rights
Duties and obligations of the banker.(AppliGENTion 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 loGENl 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 hypotheGENTion (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> – PractiGENl aspects of Life Insurance.
Procedure for issuing a life insurance policy, issue of dupliGENTE 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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Bhimavaram, W.G.Dist, A.P  
Syllabus for the AGENdemic Year 2015-16

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

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
GENpitalisation 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)

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

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

<u>AMALGAMATION AND INTERNAL RECONSTRUCTION</u> Amalgamation – In the nature of merger and purchase – GENlculution 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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Department : **Commerce**

Paper : **COST AND MANAGEMENT ACCOUNTING**

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

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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Department: Commerce

Class: III B.Com(GEN)

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 DECISSION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND GENSH FLOW ANALYSIS</u>
Funds flow Analysis and GENsh flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS;</u>
Ratio Analysis.
GENlculation 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(GEN)**

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.
CommuniGENTion and reGENation 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 – GENpacity 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 contacts. Breach of a contract – Types –remedies

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Department: **Commerce**

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

Paper : **BUSINESS LAWS**

Semester: **VI**

<u>SALE OF GOODS ACT:</u> Contact 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, geographiGENI indiGENTion.
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- qualifiGENTion-disqualifiGENTion – 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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Department: Commerce

Class: III B.Com(GEN)

Paper: **INCOME TAX AND AUDITING**

Semester: V

UNIT:I- INTRODUCTION: Income tax –basic concepts –definitions-income, person, Assessee-Assessment year, previous year, Income ,GENsual 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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Department :Commerce  
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Paper : **INCOME TAX AND AUDITING**  
Semester: **VI**

<b>UNIT-II: PROFITS AND GAINS FROM BUSINESS AND PROFESSION – GENPITAL GAINS</b>
Income from profession- chargeability
Deductions expressly allowed and dis-allowed general deductions, assets meaning
Types-GENsts of inflation index, transfer computation of income from
Profession. GENpital - types ,transfer not regarded as transfer
Cost of acquisition of various of various assets, deductions from GENpital gains exemption u/s 54. Computation of taxable GENpital 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 – GENsual 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 GENrry forward of losses. Computation of total income tax liability of individual assessee – Tax management
<b>UNIT-III: VERIFIGATION AND VALUATION:</b> VerifiGENTion and valuation of assets and liabilities – meaning - Importance – General principles
<b>UNIT-IV: AUDITOR QUALIFIGENTIONS AND DUTIES:</b> Auditor qualifiGENTions – disqualifiGENTions, Appointment and Removal of a company auditor
Duties and rights of a company auditor- liabilities of a company auditor – preparation of an audit report

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

Paper: **PRINCIPALS OF MARKETING**  
Semester: **V**

<b><u>Introduction:</u></b> Nature and scope of marketing:.
Importance of Marketing as a business function
Importance of marketing in India context,
Marketing concepts – Selling vs. Marketing:
Marketing mix: Marketing environment.
<b><u>Unit-II: CONSUMER BEHAVIOUR AND MARKET SEGMENTATION:</u></b> Nature
scope and signification of consumer behaviour theories
<b><u>MARKET SEGMENTATION</u></b>
Market segmentation concept and importance
Bases for marketing segmentation, Product
Concept of product.
Types of products
New product development: packing role and function.
product development,
Packing role and function
Brand name and trademark after sales services
Product life cycle concept

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Department : **Commerce**

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

Paper : **RURAL MARKETING**

Semester: **V**

RURAL MARKETING
Definition of Rural area Importance of rural marketing
nature and scope of rural marketing,
Size of rural market
Designation between Rural and Urban Marketing
RURAL MARKETING AND ENVIRONMENT
Geographical,
Scio-culture and infrastructure factors,
product and brand awareness in rural marketing
product and brand awareness in rural marketing
Attitude and Behaviour
Buying patterns
Segmenting rural markets
.Buying patterns and influences:
Segmenting rural markets.



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Department: Commerce

Class: III B.Com(GEN)

Paper: PRINCIPLES OF MARKETING-3B

Semester: VI

<u>PRICE:</u> Importance, price as marketing mix
Factors influence price determination of a product
Service discount and rebates.
<b>DISTRUBITON CHANELS AND PHSYICAL DISTRUBITION</b>
Distribution channels concept and role
Types of distribution channels
Factors affecting choice of distribution channel:
<u>RETAILER AND WHOLESALER</u> physical distribution of goods Transportation: Ware-house Inventory control
Order Processing
<u>PROMOTION:</u>
Methods of promotion
Optimum promotion max Advertising media their related merits and limitation.

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

Paper : **RURAL MARKETING**  
Semester: VI

Rural marketing strategies
Product planning for rural marketing
Quality and size
Packaging
Branding
Branding decision
Pricing , Pricing decision
Promotion in rural markets ,Distribution in rural markets
Media
Advertising copy decision
Distribution channels
Distribution channels Logistics in rural markets

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Syllabus for the Academic Year 2016-17

**Department:** Commerce

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

**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-GENsh Book. Three-column GENsh Book. Petty GENsh Book (Problems).
<b>UNIT-II: Bank Reconciliation Statement:</b> Need for bank reconciliation- Reasons for differences between GENsh 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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**Department:** Commerce

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

**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 ClassifiGENTion-Aids to Trade Industry- ClassifiGENTion –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 From 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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**Department:** Commerce

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

**Paper:** BUSINESS ECONOMICS IA

**Semester:** I

<b>UNIT-1 : Introduction:-</b> Meaning and definitions of Business Economics.
Nature of business economics
Micro and Macro Economics-differences
<b>UNIT-II: Elasticity of Demand :-</b> Meaning and definition of demand
Types of Elasticity of demand
Measurements of price elasticity of demand-
<b>UNIT-III : Cost and Revenue Analysis:-</b> Classification or Costs Total average-Marginal; -COSTS
Cost function –Long -run –short run Total Revenue-Average revenue- Marginal Revenue.
<b>UNIT V: Break even analysis:-</b> Types of Costs Fixed Cost –Semi variable cost. Variable Cost-cost behaviour. Break even Analysis uses and limitations

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**Department:** Commerce

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

**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-GENlculatlon of account current.

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**Department:** Commerce

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

**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-SGENle 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 FisGENI 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

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**Department:** Commerce

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

**Paper:** BUSINESS ENVIRONMENT-IB

**Semester:** II

<b>UNIT-I: OVERVIEW OF BUSINESS ENVIRONMENT:</b> Business Environment – Meaning Macro and Micro Dimensions of Business Environment
Economic – Political – Social – Technological – Legal – Ecological - Cultural - Demographic
Changing Scenario and implications – Indian Perspective – Global Perspective.
<b>UNIT-II: ECONOMIC GROWTH:</b> Meaning of Economic growth – Factors influencing Development – Balanced Regional Development.
<b>UNIT-III: DEVELOPMENT AND PLANNING:</b> Rostow’s stages of economic development – Meaning – Types of Plans.
Main objects of Planning in India – NITI Ayog and National Development Council – Five year plans.
<b>UNIT-IV: ECONOMIC POLICIES:</b> Economic Reforms and New Economic Policy
New Industrial Policy-Competition Law. Fiscal Policy
Objectives and Limitations Union budget
Structure and importance of Union budget
Monetary policy and RBI.
<b>UNIT-V: SOCIAL, POLITICAL AND LEGAL ENVIRONMENT</b>
Concept of Social Justice – Schemes Political Stability – Legal Changes



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Department :Commerce

Paper : **Corporate Accounting-2A**

Class: II B.Com(GEN)

Semester: III

<b>Unit – I</b> Accounting for Share GENpital – 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- GENpitalization 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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Syllabus for the AGENdemic Year 2016-17

Department : Commerce

Class: II B.Com(GEN)

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 appliGENtions
<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
GENlculatation 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-GENlculatation of crude death &standard death rate.

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Department : Commerce

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

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.

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Syllabus for the AGENdemic Year 2016-17

Department :Commerce

Class: II B.Com(GEN)

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

Semester: IV

<b>UNIT-1: 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 – GENpital 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>

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Syllabus for the Academic Year 2016-17

Department :Commerce

Class: II B.Com(GEN)

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.

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

Paper : **INCOME TAX -2B**  
Semester: IV

<b>Unit-1:</b> Introduction: Income Tax Law –Basic concepts: Income, person, Assess, Assessment year, Agricultural Income
Capital and revenue, Residential Status , Income exempt from tax (theory only) Incidence of Tax (including problems).
<b>Unit-II :</b> Income from Salary: Allowances, perquisites,
Profits in lieu of salary,
Deductions form salary income,
Computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).
<b>Unit-III :</b> Income From house Property: Annual value let –out/self occupied / deemed to be let-out house,
Deductions form annual value-
computation of income from house property (including problems).
<b>Unit-IV :</b> Income from capital Gains
Income from other sources –(from Individual point of view) –chargeability –and assessment (including problems)
<b>Unit –V:</b> Computation of total income of an individual Deduction under section - 80(including problems).
<b>ADDITIONAL INPUT:</b> depreciation -rates block of assets, Unabsorbed depreciation. Income from business and profession (including problems).
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Department : Commerce  
Class: II B.Com(GEN)

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

<b>Topics to be covered</b>
<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 Up-loading of Data. Data Mining- Meta Data- Data Marts- Creating Data Marts Data Integration-OLTP and OLAP.

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**Department : Commerce**

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

**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 GENpitals 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>



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Department :Commerce  
Class: I B.Com

Paper : ENTREPRENEURSHIP-2B  
Semester: IV

<b>UNIT-1: ENTERPRENEURSHIP: Entrepreneur – Characteristics - ClassifiGENtion 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, TechniGENI 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.

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

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

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Syllabus for the AGENdemic Year 2016-17

Department: **Commerce**

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

Paper : **CORPORATE ACCOUNTING**

Semester: **V**

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

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

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 ,GENsual 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

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Department : **Commerce**

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

Paper : **PRINCIPALS OF MARKETING**

Semester: **V**

<b>UNIT-I:</b> Introduction : Nature and scope of marketing:.
Importance of Marketing as a business function
Importance of marketing in India context,
Marketing concepts – Selling vs. Marketing:
Marketing mix: Marketing environment.
<b>UNIT-II:</b> CONSUMER BEHAVIOUR AND MARKET SEGMENTATION: Nature
scope and signification of consumer behaviour theories
<b>UNIT-III:</b> MARKET SEGMENTATION
Market segmentation concept and importance
Bases for marketing segmentation, Product
Concept of product, Types of products, New product development: packing role and function,
product development, packing role and function
Brand name and trademark after sales services, product life cycle concept

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

Paper : **RURAL MARKETING**  
Semester: **V**

<b><u>UNIT-I</u>:RURAL MARKETING</b>
Definition of Rural area Importance of rural marketing
nature and scope of rural marketing,
Size of rural market
Designation between Rural and Urban Marketing
<b><u>UNIT-II</u>:RURAL MARKETING AND ENVIRONMENT</b>
Geographical,
Scio-culture and infrastructure factors,
Factors influencing Rural Marketing operations
<b><u>UNIT-III</u>:RURAL CONSUMER Characteristics, product and brand</b>
Awareness in rural marketing product and brand awareness in rural marketing
Attitude and Behaviour- Buying patterns Segmenting rural markets.
Buying patterns and influences, Segmenting rural markets.

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Syllabus for the AGENdemic Year 2016-17

Department :Commerce

Class: III B.Com(GEN)

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 – GENluculation 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.

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Department : Commerce

Class: III B.Com(GEN)

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 DECISSION MAKING</u> Budgetary control
Fixed, Fixable Budget Marginal costing
Break even Analysis Standard costing
Material and labour variances.
<u>FUNDS FLOW AND GENSH FLOW ANALYSIS</u>
Funds flow Analysis and GENsh flow Analysis (As per AS-3) (Theory only)
<u>RATIO ANALYSIS;</u>
Ratio Analysis.
GENlculation of liquidity,
Solvency,
Inter preparation of ratios (Theory Only).



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Department: **Commerce**

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

Paper : **BUSINESS LAWS**

Semester: **VI**

<b>Topics to be covered</b>
<u>SALE OF GOODS ACT</u> : Contact 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, GeographiGENI indiGENTion
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- qualifiGENTion-disqualifiGENTion – 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

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Department : **Commerce**

Paper : **INCOME TAX AND AUDITING**

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

Semester: **VI**

<b>Topics to be covered</b>
<b>UNIT-II: PROFITS AND GAINS FROM BUSINESS AND PROFESSION –</b>
<b>GENPITAL GAINS-</b> Income from profession Chargeability
deductions expressly allowed dis-allowed general deductions- Assets meaning- types,
GENsts of inflation index. Transfer computation of income from profession - GENpital
types, transfer not regarded as transfer cost of acquisition of various of various assets
Deductions from GENpital gains exemption u/s 54. Computation of taxable GENpital
gains
<b>UNIT-II: INCOME FROM OTHER SOURCES –FROM DEDUCTIONS GROSS</b>
<b>TOTAL INCOME – COMPUTATION OF TOTAL INCOME</b> Interest on securities
bond washing transaction – dividends on shares – GENsual 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 GENrry
Computation of total income tax liability of individual assess – Tax management
<b>UNIT-III: VERIFIGATION AND VALUATION:</b> VerifiGENTion and valuation of
assets and liabilities Meaning - Importance – General principles- forward of losses.
<b>UNIT-IV: AUDITOR QUALIFIGENTIONS AND DUTIES:</b> Auditor qualifiGENTions
disqualifiGENTions, Appointment and Removal of a company auditor
duties and rights of a company auditor
liabilities of a company auditor – preparation of an audit report

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Department: Commerce

Class: III B.Com(GEN)

Paper: PRINCIPLES OF MARKETING-3B

Semester: VI

<u>PRICE:</u> Importance, price as marketing mix
Factors influence price determination of a product
Service discount and rebates.
<b>DISTRUBITON CHANELS AND PHSYICAL DISTRUBITION</b>
Distribution channels concept and role
Types of distribution channels
Factors affecting choice of distribution channel:
<u>RETAILER AND WHOLESALER</u> physical distribution of goods Transportation: Ware-house Inventory control
Order Processing
<u>PROMOTION:</u>
Methods of promotion
Optimum promotion max Advertising media their related merits and limitation.

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

Paper : **RURAL MARKETING**  
Semester: VI

Rural marketing strategies
Product planning for rural marketing
Quality and size , Packaging
Branding
Branding decision
Pricing Pricing decision
Promotion in rural markets
Distribution in rural markets
Media
Advertising copy decision
Distribution channels
Distribution channels
Logistics in rural markets

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Syllabus for the AGENdemic Year 2017-18

**Department:** Commerce

**Paper:** ACCOUNTING I -IA

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

**Semester:** II

<b>UNIT-1: Introduction to Accounting:</b> Need for Accounting. Definitions, objectives, Advantages - Book keeping and accounting-
ClassifiGENTion of accounts and its Rules- double entry book keeping. Normalization – posting to ledgers, balancing of Ledger Accounts (problems).
Subsidiary books: Types of Subsidiary Books-GENsh Book. Three-column GENsh Book.
Petty GENsh Book (Problems).
<b>UNIT-II: Bank Reconciliation Statement:</b> Need for bank reconciliation- Reasons for differences between GENsh 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; RectifiGENTion of Errors:</b> Preparation of Trail balance.
Errors – Meaning - Types of errors, rectifiGENTion of errors. (Problems).
<b>UNIT-V : Final Accounts :</b> Preparation of Final Accounts: Trading Account.
<b>Additional Input:</b> Average Due Date , Meaning – GENlculatation of Average Due Date.

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**Department:** Commerce

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

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

**Semester:** I

<b>UNIT-I</b> : INTRODUCTION TO BUSINESS :Concepts of Business, Trade, Industry and Commerce-Features of Business -Trade ClassifiGENTion- Aids to Trade
Industry- ClassifiGENTion –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 From 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

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**Department:** Commerce

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

**Paper:** BUSINESS ECONOMICS IA

**Semester:** I

<b><u>UNIT-1:Introduction:-</u></b> Meaning and definitions of Business Economics.
Nature of business economics
Micro and Macro Economics-differences
<b><u>UNIT-II: Elasticity of Demand :-</u></b> Meaning and definition of demand
Types of Elasticity of demand.
Measurements of price elasticity of demand-
<b><u>UNIT-III : Cost and Revenue Analysis:-</u></b> Classification or Costs
Total average-Marginal; -COSTS
Cost function –Long -run –short run Total Revenue-Average revenue- Marginal Revenue.
<b><u>UNIT V: Break even analysis:-</u></b> Types of Costs Fixed Cost –Semi variable cost.
Variable Cost-cost behaviour. Break even Analysis uses and limitations

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**Department:** Commerce

**Paper:** ACCOUNTING II-IB

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

**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-GENlculatation of account current.



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**Department:** Commerce

**Paper:** BUSINESS ECONOMICS IB

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

**Semester:** II

<b>UNIT-I:-Production and costs:</b> Techniques of maximization of output.
Minimization of costs and maximization of profit-Short run production function. Cobb-Douglas production function.
<b>UNIT-II:-Market structure-I:</b> Concept of Market – Market structure- Characteristics.
Perfect competition- 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.

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**Department: Commerce**

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

**Paper: BUSINESS ENVIRONMENT-IB**

**Semester: II**

<b>Topics to be covered</b>
<b><u>UNIT-I: OVERVIEW OF BUSINESS ENVIRONMENT:</u></b> Business Environment – Meaning – Macro and Micro Dimensions of Business Environment- Economic
Political – Social – Technological – Legal – Ecological – Cultural - Demographic
Changing Scenario and implications – Indian Perspective – Global Perspective.
<b><u>UNIT- II: ECONOMIC GROWTH:</u></b> Meaning of Economic growth – Factors influencing Development – Balanced Regional Development.
<b><u>UNIT - III: DEVELOPMENT AND PLANNING:</u></b> Rostow’s stages of economic development – Meaning – Types of Plans. Main objects of Planning in India – NITI Ayog and National Development Council – Five year plans.
<b><u>UNIT - IV: ECONOMIC POLICIES:</u></b> Economic Reforms and New Economic Policy.
New Industrial Policy-Competition Law, Fiscal Policy – Objectives and Limitations
Union budget
Structure and importance of Union budget Monetary policy and RBI.
<b><u>UNIT-V: SOCIAL, POLITICAL AND LEGAL ENVIRONMENT:</u></b> Concept of Social Justice – Schemes Political Stability – Legal Changes

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Syllabus for the AGENdemic Year 2017-18

Department : **Commerce**

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

Paper : **Corporate Accounting-2A**

Semester: **III**

<b><u>UNIT- I</u></b> :Accounting for Share GENpital – 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- GENpitalization 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.

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Department : **Commerce**

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

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 appliGENTions
<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
GENlculatation 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-GENlculatation of crude death &standard death rate.

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Syllabus for the Academic Year 2016-17

Department : Commerce

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

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.

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Syllabus for the AGENdemic Year 2017-18

Department :Commerce

Paper : **BUSINESS LAW- 2B**

Class: II B.Com(GEN)

Semester: IV

<b>UNIT-I: CONTRACT:</b> Meaning and Definition of Contract-Essential elements of valid Contract
Valid, Viod and Viodable 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: GENPACITY 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.

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Syllabus for the Academic Year 2017-18

Department :Commerce

Class: II B.Com(GEN)

Paper : ACCOUNTING FOR SERVICE ORGANIZATIONS-2B

Semester: IV

<b>UNIT-1: 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</b>
Preparation of Revenue Account, Profit and loss Account, Balance Sheet (including problems) –LIC Act, 1956.
<b>UNIT – V: GENERAL INSURANCE: Principles – Preparation of final accounts with special reference to fire and marine insurance (including problems – GIC Act, 1972.</b>
<b>ADDITIONAL INPUT: ACCOUNTING STANDARDS – Need and Importance An overview of Indian Accounting standards.</b>

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

Paper : INCOME TAX -2B  
Semester: IV

<b>Topics to be covered</b>
<b>UNIT-1:</b> Introduction: Income Tax Law –Basic concepts: Income, person, Assess, Assessment year, Agricultural Income
Capital and revenue, Residential Status , Income exempt from tax (theory only) Incidence of Tax (including problems).
<b>UNIT -II :</b> Income from Salary: Allowances, perquisites, profits in lieu of salary, deductions form salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).
<b>UNIT -III :</b> Income From house Property: Annual value let out/self occupied / deemed to be let-out house
Deductions form annual value- computation of income from house property (including problems).
<b>UNIT -IV :</b> Income from capital Gains Income from other sources –(from Individual point of view) –chargeability –and assessment (including problems)
<b>UNIT –V:</b> Computation of total income of individual Deductions under section - 80(including problems).
ADDITIONAL INPUT: depreciation -rates block of assets, unabsorbed depreciation Income from business and profession (including problems).



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**Department : Commerce**

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

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

**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 GENpitals 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 )

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Syllabus for the AGENdemic Year 2017-18

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

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 : Costing Techniques</u></b> - 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 AGENdemic Year 2017-18

Department: Commerce

Paper : Commercial Geography-3A

Class: III B.Com(GEN)

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 (GENF) 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(GEN)**

Paper :**Goods and Services Tax-3A**

Semester: **V**

<b><u>UNIT-I:</u></b> Introduction: Overview of GST .
Concepts-Limitations of VAT-Need for Tax Reforms.
Justification for introduction of GST-Short Comings and Advantages at the Central level and State level on Introduction of GST.
Process of introduction of GST- Constitutional Amendments.
<b><u>UNIT -II :</u></b> GST: Principles.
Comprehensive structure of GST- Model in India.
Single , Dual GST- Transactions covered under GST.
<b><u>UNIT-III:</u></b> Taxes and Duties: Subsumed under GST.
Taxation and duties outside the purview of GST: Tax on items containing alcohol.
Tax on Petroleum products- Tax on Tobacco Products- Taxation of services.
<b><u>UNIT-IV:</u></b> Inter-state goods and services tax: Major advantages of IGST Model-Interstate Goods and Services Tax: Transactions within a State under GST.
Intrastate Goods and Services Tax: Transactions within a State under GST- Illustrations.
<b><u>UNIT-V:</u></b> Time of Supply of Goods and Services : Value of Supply.
Input Tax Credit-Distribution of Credit- Matching of Input Tax Credit. Availability of credit in special circumstances.
Cross Utilization of ITC between the Central GST and the State GST.

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

Paper: Purchase Management-4A  
Semester: V

<b><u>UNIT-I:</u></b> Introduction: Purchase Function - Supply Management.
Sources of Purchase: Local vs. Global.
Negotiation & Bargaining - Purchasing Methods.
E-Procurement –DGS & D.
<b><u>UNIT-II:</u></b> Purchasing Function: Right Quantity - Economic Order Quantity.
Re-order Levels - ABC Analysis.
Right Price, Time - Tendering: Single, Limited, Open, Global tenders.
<b><u>UNIT-III:</u></b> Vendor Analysis: Identification of vendor.
Selection - Criteria and Methodology of evaluation.
Vendor Rating – Maintenance of Vendor relations.
<b><u>UNIT-IV:</u></b> Buyer-Supplier Relationships: Transformation of buyer-supplier relationships.
Developing and managing collaborative and alliance relationships-Joint problem solving, Information sharing.
<b><u>UNIT-V:</u></b> Supply Chain Management.
JIT in the supply management-Cross-Functional Teams: Cross Functional teams and supply management.
Challenges of cross-functional teams, prerequisites to success.

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

Paper :Stores Management-5A  
Semester: V

<b>UNIT-I: STORES FUNCTION:</b> Layout and Organization-Stores Responsibilities.
Relationship with Other Departments-Logistics.
Supply chain-Coding of Materials-Methods of coding.
<b>UNIT-II: MATERIAL RECEIPTS AND ISSUE:</b> Receipts from Suppliers.
Inspection-Authorization of Issues-Methods of Issue.
Records and Systems-Manual Systems.
Computerized Systems-Recent Developments.
<b>UNIT-III: STOCK CONTROL TECHHIQUES:</b> Approaches to Control.
ABC Analysis- Provisions of Safety stock-stocktaking
Procedure-Obsolescence and Redundancy. Prevention of Deterioration-Stock Checking
<b>UNIT-IV: STORES OPERATIONS:</b> Storehouse Location.
Centralization of Store-Measurement of Stores efficiency.
Health and Safety directives on Stores operations- Manual and Mechanical lifting.
Control of Substances Hazardous to Health Regulations-Stores Equipment.
<b>UNIT-V: PROCEDURE MANUALS:</b> Need for Manuals-Preparation of the Manual
Contents of the Manual-Publication and Distribution-Implements of the Manuals.

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Department :Commerce

Class: III B.Com(GEN)

Paper : Management Accounting-3B

Semester: VI

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

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Department :Commerce

Class: III B.Com(GEN)

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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Department :Commerce

Class: III B.Com(GEN)

Paper : Auditing-3B

Semester: VI

<b><u>UNIT-I: AUDITING</u></b> Meaning –Objectives – Importance of Auditing
Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds
<b><u>UNIT –II:TYPES OF AUDIT:</u></b> 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 programme – Audit note book- Internal audit and internal control
<b><u>UNIT-IV: VOUCHING AND INVESTIGATION:</u></b>
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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Department :Commerce

Paper : Tally-3B

Class: III B.Com(GEN)

Semester: VI

<b><u>UNIT-1:</u></b> FUNDAMENTALS OF TALLY.ERP.9:Features
Start Tally, Create
Alter a company
creating single Group and/ Multiple Groups
Display , Deleting Groups-Ledgers/Multiple Ledgers
<b><u>UNIT-2:</u></b> Creating Accounting Masters in Tally
ERP9-Charts of Accounts- Creating single and multiple charts
Displaying and Altering charts-walkthrough for creating charts of Accounts Back up of data and Restoring Tally Audit Features
<b><u>UNIT3:</u></b> Creating Inventory Masters: Creating Stock Groups,Displaying,Deleting,Altering
Creating Stock unit measures Displaying and deleting unit measures creating,
Altering ,displaying ,Deleting Stock items Generating Reports

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

Paper: **Agricultural and Rural Marketing-4B**  
Semester: **VI**

<b><u>Unit-I:</u></b> Concept of Rural Market: Rural market Characteristics.
Rural markets and Environmental factors - Agricultural Market Yards.
<b><u>Unit-II:</u></b> Rural Consumer Behaviour: Rural vs. Urban Consumer.
Relevance of Marketing mix for Rural market/Consumers.
Problems in rural market. Life Style Marketing – Rural market Segmentation
<b><u>Unit-III:</u></b> Agricultural Marketing: Problems and Challenges in Agriculture Marketing.
Market Yards - Support prices-Rural Warehousing.
<b><u>Unit-IV:</u></b> Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board.
Agriculture Price Commission.
<b><u>Unit-V:</u></b> Export potential for Agro-products: Role of Government and Non-Govt.
Agencies in the development of rural and agricultural Marketing. Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

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Syllabus for the Academic Year 2017-18

Department :Commerce

Class: III B.Com(GEN)

Paper : Warehouse Management-5B

Semester: VI

<b><u>UNIT-I:</u></b> Concept of Warehouse: Functions of Warehouses
Warehousing Cost - Warehousing Management Systems (WMS)
Strategic planning for Warehousing - Supply Chain and Warehousing.
<b><u>UNIT -II:</u></b> Role of Warehousing in Retail: Challenges in retail warehousing
Warehousing in fashion retail - Retail product tracking in warehouse using RFID
Role of government in warehousing - Warehousing and Supply Chain.
<b><u>UNIT -III:</u></b> <b>Warehouse Operations:</b> Structure - Inventory Receiving - Picking - Locating
Dispatching Maintenance - Security and Safety-Records Maintenance
<b><u>UNIT-IV:</u></b> <b>Health and Safety Perspective:</b> Health and Safety Risks at Warehouse
Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners
Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).
<b><u>UNIT -V:</u></b> <b>Warehousing Practices:</b> FCI, CWC- Reliance - Wal-Mart – KFC ICT
Applications in Warehouse-World-class Warehousing.