GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE

B.Com (COMPUTER APPLICATIONS / TAX PROCEDURES & PRACTICE)

(With effect from batch of students Admitted from the Academic year

2020-21 onwards under semester system of CBCS)

COURSE STRUCTURE, SYLLABUS, POs, PSOs & COs

PROGRAMME OUTCOMES

PO 1	Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, and Environment etc.
PO 2	Develops communication skills and build confidence to face the challenges of the corporate world.
PO 3	Enhances the capability of decision making at personal and professional levels.
PO 4	Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
PO 5	Develops entrepreneurial skills amongst learners.
PO 6	Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
PO 7	Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

PROGRAMME SPECIFIC OUTCOMES

PROGRAMME		SPECIFIC OUTCOMES
B.COM(GEN) E/M,T/M	**PSO 1**	To understand the nature, scope and concepts of Accounting, Business Operations and Management
	PSO 2	The Analysis the relationship between, Accounting, Auditing and taxation
	PSO 3	To understand the application of Corporate Accounting Principle and Practice in real time business situation
	PSO 4	To equip the students with leadership skills and knowledge in computing skills
	PSO 5	To make them learn the latest techniques and their application in modern business operation
B.COM (CA) E/M,T/M	**PSO 1**	To understand the nature, scope and concepts of Accounting, Business Operations and Management
	PSO2	To understand to enable the students to understand to concepts of computer software and its application in business operation
	PSO 3	To equip the students with business Analysis and E-commerce Skills
	PSO 4	To develop the students with Communication, leadership and environmental skills
	PSO 5	To make them learn the latest technologies and their application in modern business operation
B.COM (TAXATION AND ADVERTISING)	**PSO 1**	File income tax return and compute the tax liability of individuals
	PSO 2	To develop proficiency in the management of an organization
	PSO 3	Attain skills in conducting in Business transaction in online
	PSO 4	Students will understand the concepts of creativity in acts of depth with the knowing of growing of creativity in Ads in today's competitive world
	PSO5	The courses enables the students to develop skills required for jobs in Advertising, Personal selling and salesmanship
B.B.A	**PSO1**	Understand the functional areas in business , accounting, marketing, finance, Economics, Law and Management
	PSO 2	Understand the Process of identifying business, opportunities and threats
	PSO 3	Ability to address business problems and address ethical issues in the business environment
	PSO 4	Ability to predict the changes in business environment and their impact on global markets
	PSO 5	Employ effective communicative skills

Faculty of Commerce

STRUCTURE OF B.COM Course w.e.f the academic year 2020-2021
B.COM (COMPUTER APPLICATIONS) PROGRAMME

FIRST YEAR
SEMESTER: I

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	AECC1	a)Environmental Science	2	2	1 ½ hours	50 marks
2	DSC101	Financial Accounting-I	5	5	2 ½ hours	60 E+40 I=100
3	DSC102	Business Organization and Management	5	5	2 ½ hours	60 E+40 I=100
4	DSC103	Fundamentals of Information Technology	3T+4P	5	2 ½ hours	60 E+40 I=100
		Total	19	17		

SEMESTER:II

SL.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	DSC201	Financial Accounting-II	5	5	2 ½ hours	60 E+40I=100
2	DSC202	Business Laws	5	5	2 ½ hours	60 E+40I=100
3	DSC203	Programming with C & C++	3T+4P	5	2 ½ hours	60 E+40I=100
4	AECC2	a)Basic Computer Skills	2	2	1 ½ hours	50 marks
5		Total	19	17		

SECOND YEAR

SEMESTER:III

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	DSC301	Advanced Accounting	5	5	2 ½ hours	60 E+40I=100
2	DSC302	Business Statistics I	5	5	2 ½ hours	60 E+40I=100
3	DSC303	Relational Database Management System	3T+4P	5	2 ½ hours	60 E+40I=100
4	SEC1 UGC Specified Course	Communication Skills	2	2	1½ hours	40 E +10I=50
5	SEC2 Dept. Specified Course	a)Principles of Insurance	2	2	1½ hours	40 E +10I=50

SEMESTER:IV

S.NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	DSC401	Income Tax	5	5	2 ½ hours	60 E+40I=100
2	DSC402	Business Statistics II	5	5	2 ½ hours	60 E+40I=100
3	DSC403	Web Technologies	3T+4P	5	2 ½ hours	60 E+40I=100
4	SEC3 UGC Specified Course	Leadership and management skills	2	2	1½ hours	40 E +10I=50
5	SEC4 Dept. Specified Course	a)Practice of Life and General Insurance	2	2	1½ hours	40 E +10I=50

THIRD YEAR

SEMESTER:V

S. NO	CODE NO	TITLE OF THE PAPER	HPW	CREDITS	EXAM DURATION	MAX MARKS
1	DSE501	a) Cost Accounting	5	5	2 ½ hours	60 E+40I=100
2	DSE502	a) Computerized Accounting	3T+4p	5	3 hours	50 E+35p+15I=100
3	DSE503	a)Management Information System	3T+4P	5	2 ½ hours	60 E+40I=100
4	GE	a)Business Economics	4	4	3 hours	100

SEMESTER:VI

S. NO	CODE NO	TITLE OF THE PAPER	HPW	EXAM DURATION	MAX MARKS	CREDITS
1	DSE601	a)Cost control and management accounting	5	5	2 ½ hours	60 E+40I=100
2	DSE602	a) Theory and Practice of GST	5	5	3 hours	50 E+35p+15I=100
3	DSE603	a) Multimedia Systems	3T+4P	5	2 ½ hours	60 E+40I=100
4	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hours	40E+10I+35R+15V.V

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DEPARTMENT OF COMMERCE
B.COM I YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – I
FINANCIAL ACCOUNTING - I
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40 I=100   **HPW :** 5   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Acquire conceptual knowledge of basics of accounting.
2. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
3. Describe the role of accounting information and its limitations.
4. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
5. Identify and analyze the reasons for the difference between cash book and pass book balances.
6. Recognize circumstances providing for increased exposure to errors and frauds.

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS: Financial Accounting: Introduction – Definition – Evolution – Functions- Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB -– Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS: Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT: Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION: Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems) Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS: Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS: 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.

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DEPARTMENT OF COMMERCE
B.COM I YEAR (COMPUTER APPLICATIONS / TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – I
BUSINESS ORGANISATION AND MANAGEMENT
Applicable from the academic year 2020-21   onwards

MAX MARKS : 60 E+40 I=100   **PPW :** 5   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Understand the scope of Business, and its importance.
2. Describe the Social Responsibility and Ethics of Business
3. Analyse different forms of business organizations
4. Identify various vital documents of a company
5. Learn various sources Industrial Financial resources
6. Explain the functioning of Stock Exchanges & Mutual funds.

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS: Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY: Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT: Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordinationtechniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS: 1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers 2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House 3.Business Organization & Management: Dr. Manish Gupta, PBP. 4.Organization & Management: R. D. Agarwal, McGraw Hill. 5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House 6.Business Organization & Management: C.R. Basu, Tata McGraw Hill 7.Business Organization & Management: M.C. Shukla S. Chand,

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DEPARTMENT OF COMMERCE
B.COM I YEAR (COMPUTER APPLICATIONS /TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – II
FINANCIAL ACCOUNTING-II
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **HPW :** 5   **NO. Of Credits:**5

COURSE OUTCOMES
After completion of the course the student is able to:

1. Appreciate the need for negotiable instruments and procedure of accounting for them
2. Evaluate the concept of Consignment and learn its accounting treatment
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
4. Determine the ascertainment of profit under Single Entry system.
5. Understand the meaning and features of Non-Profit Organizations
6. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE: Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS: Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS: Joint Venture – Meaning –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- Joint Bank Account Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS: Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS: Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS: 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

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DEPARTMENT OF COMMERCE
B.COM I YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – II
BUSINESS LAWS
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **HPW :** 5   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Demonstrate, understand and communicate all the Legal Terminology of Business.
2. Understanding Development of Business Law in India.
3. Outline Essentials of a valid Contract and agreements expressly declared to be void.
4. Wagering Agreements from Contingent contracts and classify different modes of Discharge.
5. Acquire knowledge about Sale of Goods Act 1930 and Consumer Protection Act 1986.
6. Explain Intellectuals Property Rights , Information Technology Act & Environmental Protection Act.

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT–I: INDIAN CONTRACT ACT: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT–II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT–III: INTELLECTUAL PROPERTY RIGHTS: Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS: Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT–V: WINDING UP: Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS: 1) Company Law: ND Kapoor, Sultan Chand and Co.
2) Company Law: Rajashree. – HPH
3) Business Law - Kavitha Krishna, Himalaya Publishing House
4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP
5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
6) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
8) Corporate Law: PPS Gogna, S Chand.
9) Business Law: D.S. Vital, S Chand 10) Company Law: Bagrial AK, Vikas Publishing House.

SEMESTER - III

(2020-2021)

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(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATION/TAX PROCEDURES & PRACTICE S)CBCS
SEMESTER – III SKILL ENHANCEMENT COURSE (SEC-2)
PRINCIPLES OF INSURANCE
Applicable from the academic year 2020-21onwards

MAX MARKS :50(40E+10I)   **HPW :2**   **NO. Of Credits:2**

COURSE OUTCOMES

After completion of the course the student is able to:

1. Identify and categories the various risks faced by an organization & individuals.
2. Relate to the role of Insurance in economic development of society and social security.
3. Understand the basic terminology and Principles of Insurance.
 4. Describe the difference between Life & Non –Life insurance Products.
5. Able to understand the various policies of Insurance.

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY: Risk Management -Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers - Fixing of Premiums – Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS: Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - Life Insurance Products: Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - General Insurance Products: Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS: 1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman ,Gustavson and Hoyt . South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: SagarSanyal6. Principles of Insurance: Dr V Padmavathi,Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice :Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati,Ohio Suggested Websites: 1) www.irda.gov.in 2) www.polocyholder.gov.in

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DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – III
ADVANCED ACCOUNTING
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **PPW :** 5   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Prepare financial accounts for partnership firms in different situations .
2. Prepare financial statements for partnership firm on dissolution of the firm.
3. Apply the New Companies Act provisions regarding Company accounts.
4. Evaluate the different ways for a company to raise finances from public .
5. Understand Profits prior to incorporation of a Company.
6. Understand the need and methods of valuation of shares and goodwill.

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES: Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION: Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS: 1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons. 2. Advanced Accountancy: Shukla and Grewal, S.Chand& Co. 3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons. 4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas. 5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP 6. Accountancy–III: Tulasian, Tata McGraw Hill Co. 7. Advanced Accountancy: Arulanandam; Himalaya. 8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers. 9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India. 10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

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DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – III
BUSINESS STATISTICS –I
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **HPW :** 5   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Express the fundamentals of Statistics.
2. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
3. Calculate measures of central tendency, dispersion and asymmetry
4. Interpret the meaning of the calculated statistical indicators.
5. Choose a statistical method for solving practical problems.
6. Predict values of strategic variables using regression and correlation analysis.

Objective: to inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION: Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics. Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION: Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY: Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS: Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation. Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION: Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS: 1. Statistics for Management: Levin & Rubin, Pearson 2. Fundamentals of Statistics: Gupta S.C, Himalaya 3. Statistics: E. Narayanan Nadar, PHI Learning 4. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP 5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications 6. Business Statistics: K. Alagar, Tata McGraw Hill 7. Fundamentals of Statistical: S. P Gupta, Sultan Chand 8. Business Statistics: J. K. Sharma, Vikas Publishers.

COMPUTER APPLICATION

SEMESTER - IV

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – IV SKILL ENHANCEMENT COURSE (SEC-4)
PRACTICE OF LIFE AND GENERAL INSURANCE
Applicable from the academic year 2020-21 onwards

MAX MARKS :50   **PPW : 2**   **NO. Of Credits:2**

COURSE OUTCOMES

After completion of the course the student is able to:

1. Analyse the growth of insurance business in India.
2. Explain the Organizational structure of LIC & various types of Policies.
 3. Understand the meaning of various insurance policies offered to Organizations.
 4. Apply the meaning of assignment & Nomination.
5. Describe about Policy claim procedure.
6. Evaluate survival benefits & various kinds of claims.

Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS: Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value -General Insurance Policy Documents and Forms - Rating and Premiums - concept of soft and hard markets

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITTINGS AND FINANCIAL PLANNING & TAX SAVING: Life Insurance: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis-Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment. General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it——Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS: 1. Practice of Life Insurance&General Insurance: Insurance Institute of India, Mumbai. 2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai. 3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall 4. Principles of Life Insurance & Practice of General Insurance– Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP 5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi 6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England. 7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi. 8. Life Insurance in India: Sadhak, Respose Books, New Delhi. 9. Practice of General Insurance – D.S. Vittal-HPH, 10.Principles & Practice of Insurance- Dr. P. Periasamy – HPH. 11. Risk Management: A Publication of the Insurance Institute of India. 12.Insurance Theory and Practice: Tripathi PHI 13. Risk Management and Insurance: Trieschman, Gustavson and Hoyt 9. South Western College Publishing Cincinnati, Ohio.

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – IV
INCOME TAX
Applicable from the academic year 2020-21onwards

MAX MARKS : 60 E+40I=100   **HPW : 5**   **NO. Of Credits: 5**

COURSE OUTCOMES

After completion of the course the student is able to:

1. Acquire the complete knowledge of basic concepts of income tax
2. Illustrate the concept of exempted incomes.
3. Calculate Residential status of a person.
4. Compute the income under the head" Income from Salary"
5. Compute income under the head "Income from House Property"
6. Compute income under the head "Income from Business or Profession"
7. Apply the conceptual and legal knowledge about Income Tax provisions .
8. Computation of Income from different heads with reference to an Individual Assessee.
9. Identify intra and inter head set of losses and carry forward of losses.
10. Understand clubbing of income and the term aggregation of income.
11. Identify various deductions under section u/s80 C to 80 U 6. Assessing income, calculate tax liability and file E-returns.

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT–I: INTRODUCTION: Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income –– Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes. (Theory only)

UNIT–II: INCOME FROM SALARIES: Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT–III: INCOME FROM HOUSE PROPERTY: Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT–IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION: Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES: Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS: 1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers. 2. Taxation: Dr. M.N. Ravi, PBP. 3. Direct Taxes Law & Practice: Dr.Vinod K. Singhania&Dr.KapilSinghania, Taxmann 4. Income Tax: B.B. Lal, Pearson Education. 5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd. 6. Income Tax: Johar, McGrawHill Education. 7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning. 8. Direct Tax Law and Practice : AhujaGirish

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM II YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – IV
BUSINESS STATISTICS – II
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **PPW : 5**   **NO. Of Credits:** 5

COURSE OUTCOMES

After completion of the course the student is able to:

1. Describe the various techniques of Advanced Statistics in the field of commerce.
2. Select appropriate statistical techniques for summarizing and displaying business data.
3. Analyze and draw inferences from business data using appropriate statistical methods.
4. Interpret and communicate the results of a statistical analysis in the context of a business problem.
5. Understand and use simple forecasting techniques.
6. Understand the concept of Index Numbers , Probability and theoretical distribution.

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION: Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS: Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES: Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY: Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem.

UNIT-V: THEORITECAL DISTRIBUTIONS: Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution. Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS: 1. Statistics for Management: Levin & Rubin, Pearson, 2. Fundamentals of Statistics: Gupta S.C, Himalaya 3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning 4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP 5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications 6. Business Statistics: K. Alagar, Tata McGraw Hill 7. Fundamentals of Statistical: S. P Gupta , Sultan Chand 8. Business Statistics: J. K. Sharma,Vikas Publishers 9. Business Statistics: Vora, Tata McGraw Hill 10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand 11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K 12. Business Statistics: S. K. Chakravarty, New Age International Publishers 13. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

COMPUTER APPLICATION

SEMESTER - V

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – V
COST ACCOUNTING
Applicable from the academic year 2020-21onwards

MAX MARKS : 60 E+40I=100   **HPW :5**   **NO. Of Credits:5**

COURSE OUTCOMES
After completion of the course the student is able to:

1. Imbibe conceptual knowledge of cost accounting.
2. Select the costs according to their impact on business.
3. Differentiate methods of schedule costs per unit of production and calculating stock consumption.
4. Identify the specifics of different costing methods and interpret the impact of the selected costs method.
5. Apply cost accounting methods to evaluate and project business performance.
6. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT-I: INTRODUCTION: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL: Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS: Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING: Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING: Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts. Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.

SUGGESTED READINGS: 1. Cost Accounting: Jain and Narang, Kalyani 2. Cost Accounting: Srihari Krishna Rao, Himalaya 3. Cost and Management Accounting: PrashantaAthma, Himalaya 4. Cost Accounting: Dr. G. Yogeshweran, PBP. 4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill 5. Cost Accounting: Theory and Practice: Banerjee, PHI 6. Introduction to Cost Accounting: Tulsian, S.Chand 7. Cost Accounting: Horngren, Pearson 8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – V
COMPUTERIZED ACCOUNTING
Applicable from the academic year 2020-21 onwards

MAX MARKS : 50 E+35P+15I=100   **PPW :3T+4P**   **NO. Of Credits:5**

COURSE OUTCOMES

After completion of the course the student is able to:

1. Acquire the knowledge of computer software.
2. Understand the limitations of manual accounting and advantages of computerized accounting.
3. Integrate technical skills with financial accounting procedures.
4. Explain the process of maintaining inventory and day-to-day transactions in Tally accounting software.
5. Manage account receivables and payables in ERP.
6. Able to generate MIS reports.

Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger CreationSingle Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and LedgersDisplaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page. **UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):** Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock GroupCreation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On AccountStock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS REPORTS: Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

SUGGESTED READINGS: 1. Computerised Accounting: GarimaAgarwal, Himalaya 2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications 3. Computerised Accounting: Dr. G. Yogeshweran, PBP. 4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay 5. Mastering Tally: Dinesh Maidasani, Firewal Media 6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications 7. Computerised Accounting and Business Systems: Kalyani Publications 8. Manuals of Respective Accounting Packages 9. Tally ERP 9: J.S. Arora, Kalyani Publications.

COMPUTER APPLICATION
SEMESTER - VI

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – VI
PR : RESEARCH METHODOLOGY & PROJECT REPORT
Applicable from the academic year 2020-21 onwards
MAX MARKS : 50 T + (35R + 15V=50 P) =100 marks   HPW : 2T+4R   NO. Of Credits:4

COURSE OUTCOMES
After completion of the course the student is able to:

1.understand some basic concepts of research and its methodologies .
2. identify appropriate research topics.
3. select and define appropriate research problem and parameters.
4. prepare a project proposal (to undertake a project).
 5. organize and conduct research (advanced project) in a more appropriate manner.
6. write a research report and thesis.
7. write a research proposal (grants)
Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING: Meaning of Research-Steps involved-Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types-Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.
UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT: Introduction - t-Test - F-Test - Chi Square Test - Anova (One-Way Anova, Two-Way Anova).concepts only Contents of a Research Report.
SUGGESTED READINGS: 1. Research Methodology: Himalaya Publications. 2. Methodology of Research in Social Sciences: Krishna Swamy, 3. Research Methodology: Kothari &Garg, New Age Publication 4. Research Methodology: Paneerselvam R, PHI 5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications 6. Research Methodology: Ranjit Kumar, Pearson Publication 7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV, 8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK
1) Project work is a part of the prescribed curriculum to B. Com students. 2) Project work is allotted to a group of 4 students. 3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned. 4) Students should get a certificate from the organization. 5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations. 6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography. 7) Students must ensure that they maintain regular contact with their supervisor and also that they provide the supervisor with drafts of their work at regular intervals. 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc. Faculty of Commerce OU 34 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

Project report should be presented in the following sequence: i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices. 2) Chapter Design should be as follows:

Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II:Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research. Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing. Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on A4 white paper, and be 1.5 spaced.

2) All pages should be numbered, and numbers should be placed at the centre of the bottom of the page.

3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.

4) 3 bound copies&a soft-copy should be handed in to the principal/director of your college/institute at the time of submission.

5) bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations. Citation provides brief details of the author and date of publication for referencing the• work in the body of the text. Reference list is given at the end of the text and is a list of all references used with• additional details provided to help identify each source. Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – VI
COST CONTROL AND MANAGEMENT ACCOUNTING
Applicable from the academic year 2020-21 onwards

MAX MARKS : 60 E+40I=100   **PPW : 5**   **NO. Of Credits: 5**

COURSE OUTCOMES

After completion of the course the student is able to:

1. Understand various costing systems and management systems.
2. Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques.
3. Evaluate the costs and benefits of different conventional and contemporary costing systems.
4. Differentiate methods of schedule costs as per unit of production.
5. • Differentiate methods of calculating stock consumption.
6. Identify the specifics of different costing methods.
7. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
8. Apply cost accounting methods for both manufacturing and service industry.

Objective: Tobe acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING &MARGINAL COSTING: Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING: Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANICAL STATEMENT ANALYSIS: Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

UNIT-IV: FUNDS FLOW ANANLYSIS: Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

UNIT-V: CASH FLOW ANALYSIS (AS-3): Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

SUGGESTED READINGS: 1. Management Accounting- Principles & Practice: Sharma RK &Shashi K. Gupta, Kalyani 2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya 3. Advanced Managerial Accounting: Dr. Sundaram, PBP 3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall 4. Management Accounting: Rustagi R.P, Galgotia 5. Managerial Accounting: Ronald W. Hilton, TM

GOVERNMENT DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYD-16
(An Autonomous College of Osmania University)
DEPARTMENT OF COMMERCE
B.COM III YEAR (COMPUTER APPLICATIONS/TAX PROCEDURES & PRACTICE)CBCS
SEMESTER – VI
THEORY AND PRACTICE OF GST
Applicable from the academic year 2020-21 onwards

MAX MARKS : 50 E+35P+15I=100   **PPW :3T+4P**   **NO. Of Credits:5**

COURSE OUTCOMES

After completion of the course the student is able to:

1 . Know the various provisions of GST Act 2017.
2. Practice various provisions of GST in Tally ERP 9.1.
3. Learn and compare various tax rates for goods and services under GST .
 4. Practice the advance entries and adjustments relating to various transactions.
5. Generate the various reports and upload in the GST portal .
Objective: To equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST: Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST: Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate - Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING: Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports - Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST - Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation - Exporting GSTR- return and uploading in GST portal. **UNIT IV: GETTING STARTED WITH GST (SERVICES):** Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply- Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

 UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP: Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS: 1. Taxmann's Basics of GST 2. Taxmann's GST: A practical Approach 3. Theory & Practice of GST, Srivathsala, HPH 4. Theory & Practice of GST: Dr. Ravi M.N, PBP.