BOS MEETING

On
29-09-2015
(2015-16)



DEPARTMENT OF COMMERCE NAGARJUNA GOVERNMENT COLLEGE (AUTONOMOUS) NALGONDA.

NAGARJUNA GOVERNEMT COLLEGE:: NALGONDA (AUTONOMOUS)

(Re-Accredited by NAAC with A Grade)

Date: 21-09-2015

To The Principal NG College Nalgonda

Sir,

Sub: Grant of Autonomous status -Constitution of the Board of Studies in Commerce - request for approval - Reg.

Ref:

1. No.F.22-1/2007(AC) Dt.3 Apr 2007

OU Lr. NoMR.69/H/2007/Acad, Dt:12-06-07.
 GORt. No.467 HE. (CE-1) Dept. Dt.29.6.2007.

4. MGU Lr. 191/MGU/NLG/2015-16. Dt.28-08-2015

With reference to the subject cited, I am submitting the list of Board of studies for academic years 2013-15 for your approval.

S.No	Name	Designation
1	C. Dayakar	Chair Person
	In-Charge Department of Commerce Nagarjuna	
	Government College Nalgonda	
2	Dr. Akula Ravi	University Nominee
	Asst. Professor	"
	MG University,Nalgonda	
3	Sri. B Maruthi Rao	Subject Expert
	Rtd. Principal	
4	A.Shankar	Subject Expert
	Asst. Professor	
	KRR Degree College, Kodad	
5	Dr. Ch. Sathyanarayana	Member
	Asst. Professor	
	Nagarjuna Government College, Nalgonda	
6	Vasudev	Member
	Contract Lecturer	
	Nagarjuna Government College, Nalgonda	
7	O. Vishnu Murthy	Member
	Contract Lecturer	
	Nagarjuna Government College, Nalgonda	

Submitted by

In-Charge/Chairman BOS

Proposals approved

Principal / Chair Person, Academic Council

Magarjuna Govt. Degree College

37	VI	Business Law-I	5(4+1)	70	30	50	150	4(3+1)
3/	VI	 - 	<u> </u>				-	
38	VI	Auditing-I	5(4+1)	70	30	50	150	3(2+1)
39	VI	Cost and Management Accounting-I	5(4+1)	70	30	50	150	4(3+1)
40	VI	Corporate Accounting-I	5(4+1)	70	30	50	150	4(3+1)
41	VI	Elective-I: Advanced Corporate Accounting	5(4+1)	70	30	50	150	4(3+1)
42	VI	Elective-II: Management Accounting	5(4+1)	70	30	50	150	4(3+1)
43	VI	Foundation Course-III (Human		70	30	50	150	2
44	. VI	Project Work (on any of the major						1
45	VI	Extras Curricular activities						1
Total							1	125

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Option -III

Department of Commerce

Nagarjuna Government College, Nalgonda

Allocation of credits at B.Com (Computer applications) subject level

1 2 3 4 5 6 7 8 9 10 11 12 13	er	English Telugu/second language Business Information Systems-I Financial Accounting-I Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II Business organization and Management-II	5 6 5 4 5 (4+1)	Sem 70 70 70 70 70 70 70 70 70 70 70 70 70	Max. I IA 30 30 30 30 30 30 30 30 30	Viarks	Total 100 100 100 100 100 100 100	No. of credits 3 3 3 2 3 3 3
1 2 3 4 5 6 7 8 9 10 11 12 13		English Telugu/second language Business Information Systems-I Financial Accounting-I Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	6 5 5 4 5 (4+1)	70 70 70 70 70 70 70 70 70	30 30 30 30 30 30 30 30 30	0 0 0 0 0 0	100 100 100 100 100 100 100 100	3 3 3 2 3 3
2 3 4 5 6 7 8 9 10 11 12		Telugu/second language Business Information Systems-I Financial Accounting-I Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	6 5 5 4 5 (4+1)	70 70 70 70 70 70 70 70 70	30 30 30 30 30 30 30 30	0 0 0 0 0	100 100 100 100 100 100 100	3 3 3 2 3 3
3 4 5 6 7 8 9 10 11 12		Business Information Systems-I Financial Accounting-I Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	6 5 5 4 5 (4+1)	70 70 70 70 70 70 70 70	30 30 30 30 30 30 30	0 0 0 0 0	100 100 100 100 100 100	3 3 2 3 3
4 5 6 7 8 9 10 11 12 13	1	Financial Accounting-I Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	6 5 5 4 5 (4+1)	70 70 70 70 70 70	30 30 30 30 30 30	0 0 0 0	100 100 100 100 100	3 2 3 3
5 6 7 8 9 10 11 12	I I I I I I I I I I I I I I I I I I I	Business organization and Management-I Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	5 5 4 5(4+1)	70 70 70 70 70	30 30 30 30 30	0 0 0	100 100 100 100	2 3 3
6 7 8 9 10 11 12 13	1 1 11 11 11 11	Fundamentals of Information Technology-I Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	5 4 5(4+1)	70 70 70 70	30 30 30 30	0 0	100 100 100	3
7 8 9 10 11 12 13		Fundamentals of "C"-I English Telugu/second language Business Information Systems-II Financial Accounting-II	4 5(4+1)	70 70 70	30 30 30	0	100 100	3
8 9 10 11 12 13	II	English Telugu/second language Business Information Systems-II Financial Accounting-II	5(4+1)	70 70	30 30	0	100	
9 10 11 12 13	II 11 11 11 11 11 11 11 11 11 11 11 11 1	Telugu/second language Business Information Systems-II Financial Accounting-II		70	30			3
10 11 12 13	[] [] [] [] [] [] [] [] [] [] [] [] [] [Business Information Systems-II Financial Accounting-II				0		
11 12 13	II II	Financial Accounting-II		70			100	3
12 13			6(4+2)	,	30	50	150	3(2+1)
13	11	Business organization and Management-II	5(11-)	70	30	50	150	4(3+1)
			5(4+1)	70	30	50	150	3(2+1)
14	-	Fundamentals of Information Technology-II	5(3+2)	70	30_	50	150	3(2+1)
	11	Fundamentals of "C"-II	4(3+1)	70	30	50	150	3(2+1)
15	11	Foundation Course-I (IHC/Science &						1
16	П	Extras Curricular activities						1
17	Ш	English		70	30	0	100	3
18	Ш	Telugu/second language		70	30	0	100	3
19	Ш	Advanced Accounting-I	6	70	30	0	100	3
20	Ш	Business Statistics-I	5	70	30	0	100	3
21	Ш	Taxation-l	5_	70	30	0	100	. 3
22	111	Financial Services-Banking and Insurance-I	4	70	30	0	100	2
23	111	Relational Database Management systems-l	5	70	30	0	100	3
24	IV	English		70	30	0	100	3
25	IV	Telugu/second language		70	30	0	100	3
26	IV	Advanced Accounting-II	6(4+2)	70	30	50	150	4(3+1)
27	IV	Business Statistics-II	5(4+1)	70	30	50	150	4(3+1)
28	IV	Taxation-II	5(4+1)	70	30	50	150	4(3+1)
29	IV	Financial Services-Banking and Insurance-II	4(3+1)	70	30	50	150	3(2+1)
30	IV	Relational Database Management systems-II	5(3+2)	70	30	50	150	4(3+1)
31	IV	Foundation Course-II (Environmental Sciences)						1
32	IV.	General Electives (Trans Disciplinary) EDP/IT						2
33	IV	Project Work (on any of the languages and				2		1
34	IV	Extras Curricular activities						1
35	v	Business Law-I	5	70	30	0	100	3
36	V	Auditing-I	5	70_	30	0	100	2
	V	E-Commerce	5	70	30	0	100	3
	٧	Corporate Accounting-I	5	70	30	0	100	3
	V	Elective-I: Cost Accounting	5	70	30	0	100	- 3
	V	Elective-II: Management Accounting and	5	70	30	0	100	3
	٧	Web Programming	5	70	30	0	100	3
	VI	Business Law-I	5(4+1)	70	30	50	150	4(3+1)
-	VI	Auditing-l	5(4+1)	70	30	50	150	3(2+1)

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VI	E-Commerce	5(3+2)	70	30	50	150	4(3+1)
VI	Corporate Accounting-I	5(4+1)	70	30	50	150	4(3+1)
VI	Elective-I: Cost Accounting	5(4+1)	70	30	50	150	4(3+1)
VI	Elective-II: Management Accounting and	5(4+1)	70	30	50	150	4(3+1)
VI	Web Programming	5(3+2)	70	30	50	150	4(3+1)
VI	Foundation Course-III (Human values &						2
VI	Project Work (on any of the major subject)						1
VI	Extras Curricular activities						1
							145
	VI VI VI VI VI	VI Corporate Accounting-I VI Elective-I: Cost Accounting VI Elective-II: Management Accounting and VI Web Programming VI Foundation Course-III (Human values & VI Project Work (on any of the major subject)	VI Corporate Accounting-I 5(4+1) VI Elective-I: Cost Accounting 5(4+1) VI Elective-II: Management Accounting and 5(4+1) VI Web Programming 5(3+2) VI Foundation Course-III (Human values & VI Project Work (on any of the major subject)	VI Corporate Accounting-I 5(4+1) 70 VI Elective-I: Cost Accounting 5(4+1) 70 VI Elective-II: Management Accounting and 5(4+1) 70 VI Web Programming 5(3+2) 70 VI Foundation Course-III (Human values & VI Project Work (on any of the major subject)	VI Corporate Accounting-I 5(4+1) 70 30 VI Elective-I: Cost Accounting 5(4+1) 70 30 VI Elective-II: Management Accounting and 5(4+1) 70 30 VI Web Programming 5(3+2) 70 30 VI Foundation Course-III (Human values & VI Project Work (on any of the major subject)	VI Corporate Accounting-I 5(4+1) 70 30 50 VI Elective-I: Cost Accounting 5(4+1) 70 30 50 VI Elective-II: Management Accounting and 5(4+1) 70 30 50 VI Web Programming 5(3+2) 70 30 50 VI Foundation Course-III (Human values & VI Project Work (on any of the major subject) VI	VI Corporate Accounting-I 5(4+1) 70 30 50 150 VI Elective-I: Cost Accounting 5(4+1) 70 30 50 150 VI Elective-II: Management Accounting and 5(4+1) 70 30 50 150 VI Web Programming 5(3+2) 70 30 50 150 VI Foundation Course-III (Human values & VI Project Work (on any of the major subject) VI VI Project Work (on any of the major subject) VI VI <t< td=""></t<>

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Year: 2014-15 Course: B.Com (General)

Semester-I Module: 1A

Business Economics - 1

Instruction: PPW 6(4+2)

No. of Credits: 3

Marks: 100(70+30)

Objective: to acquire the knowledge of application of economic principles and tools in business

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UNIT	Introduction: Nature and scope of Business Economics-Wealth-Welfare-scarcity-Definitions- Economic and Non Economic Activities-Decision making in business - Micro & Macro Economics-Positive & Normative-Inductive and Deductive approaches - Nature of Economics Laws-Concept of Equilibrium-partial Equilibrium and general Equilibrium Analysis. Lab Work: The students are expected to distinguish between Economic concepts and compute various utilities	15
II	Utility Analysis The meaning of utility-Cardinal and Ordinal Utility-Law of Diminishing Marginal Utility: Assumptions of the law: Exceptions of the law-Derivation of demand curve from law of Diminishing Marginal Utility —Law of Equi-marginal Utility and its significance —Concept of consumer surplus.	10
Ш	The theory of Demand: Meaning and Definition of Demand-Demand Function-Determints of Demand-the Law of Demand-individual and market Demand-Down ward sloping demand curve-Income effect and substitution Effect —Exemptions of the law —shift of Demand Vs Movement along a demand curve-price Elasticity of Demand —types of price elasticity-measurement of price elasticity-ratio, total outlay, pointing elasticity methods. Lab work: The students are expected to draw various demand and supply and curves and compute consumer surplus	12
IV	The theory of Production and Supply The production function distinction between short run and long run-The law or variable proportions—the law of returns to scale-scale of production-Economies and diseconomies of scale-Isoquant and Isocost—Expansion path. The least cost combination-meaning of supply-Determination of Supply-Supply function-The law of supply	t 10
V	The concept of Costs and Revenue Money costs, Real costs, Opportunity costs-Explicit and Implicit costs-Fixed and variable costs-Nature of cost curves in the short and long runs-Relationship betwee Marginal cost and average cost—Revenue concepts: Total revenue, Average revenue and Marginal revenue—Relationship between AR&MR under perfect and imperfect competitions. Lab work: The students are expected to draw various costs and revenue curves and compute costs and revenues.	et 13

Suggested Readings:

1. Modern Economic Theory-Ahuja

2. Modern Economic Theory-ML.Jingam

3. Business Economics-IC Dhingra

4. A Text Book of Economic Theroy-Stumer and Hague

5. Modern Economic Theory-KK Dewit

6. A Text Book of Economics-Hanson

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Year: 2014-15

Course: B.Com (General)

Semester-li Module: 1B

Business Economics - II

Instruction: PPW 6(4+2)

No. of Credits: 3

Marks: 100(70+30)

Objective: to acquire the knowledge of application of economic principles and tools in business

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practic	ces.	Lectures
UNIT	Contents	
I	Market Structure-Pricing and Equilibrium Characteristics of perfect competition-Price determination under perfect competition —Importance of time element in price theory-equilibrium of the firm and industry in short and long runs-Features of Monopoly—Price and Output determination under monopoly-Price discrimination under monopoly -Comparison between Monopoly and perfect competition-Oligopoly: Price Rigidity: Kinked demand curve.	18
II ×	Pricing of Factors Production Marginal Productivity Theory of Distribution-Concepts of rent- Recardian Theory of rent-Quasi rent-Types of wages-Wage determination-Classical theory of rent – loanable funds theory of interest-IS, LM curves –The concept of profit-Dynamic ,Risk, bearing, Innovation of profit Theories. LABWORK:-The students are expected to distinguish between concepts and draw curves.	12
III	National Income & Economic Systems Definition and concepts of National Income —GNP,GDP,NDP & NNP at Factor cost- Personal Income-Disposable Income-per capita Income —National Income at current prices —National at constant prices —Methods of computation of National Income- Difficulties in the Measurement of National Income —Importance of National Income Analysis-Economic systems-Socialism-mixed economy —free market economics.	12
IV	Inflation and Trade cycle: Definition, types, causes and effects of inflation-Demand pull and cost push inflation—Measures to control inflation-Deflation and stagflation-Nature, Characteristics and phases of trade cycles, Boom, Recession, Contraction, Depression, Recovery and Expansion-Trade cycle causes, consequences and remedies.	- 1 2
V	International Trade: Need for International trade —Comparative cost theory —Ohlin's theory —The balance of trade and balance of payments —The concepts of economic Liberalization Privatization and Globalization—Disequilibrium in the balance of payments — Origin of GATT-Features and functions of WTO- TRIPs, TRIM agreements. LABWORK:—The students are expected to distinguish between costs and computationnes.	n 10

Suggested Readings:

1. Modern Economic Theory-Ahuja

2. Modern Economic Theory-ML.Jingam

3. Business Economics-IC Dhingra

4. A Text Book of Economic Theroy-Stumer and Hague A Darw infli

5. Modern Economic Theory-KK Dewit

6. A Text Book of Economics-Hanson

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Year: 2014-15

Course: B.Com (General)

Semester-I Module: 2A

Financial Accounting - I

Instruction: PPW 6(4+2)

No. of Credits: 3

Marks: 100(70+30)

Objective: to acquire the conceptual knowledge of accounting process and preparation of final accounts.

		Lectures
UNIT I	Introduction to Accounting 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 – Accounting concepts and conventions – Accounting process Accounting cycle – Accounting equation. Computer Lab work: Computerized Accounting – Meaning and features – Advantages and disadvantages of computerized Accounting – Creating of an organization.	12
п	Journal and Ledger Rules of double entry book keeping – classification of accounts – Identification of Financial Transactions – Journalizing – Ledger – posting to Ledgers – Balancing of Ledger accounts. Computer Lab work: Grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories – units of measurement – stock items – entering of financial transactions – types of vouchers – vouchers entry – editing and deleting of vouchers – vouchers numbering customization of vouchers	32 8
III	Subsidiary Books Sub-division of Journal: preparation of subsidiary books including different types of Subsidiary Books and Cash books - simple cash book - Cash book with cash and discount columns - cash book with cash, discount and bank columns cash book with cash and bank columns - petty cash book. Computer Lab work: Preparation of sales ledger purchase ledger - Journal proper - Debit Note register credit note	12
ĪV	register – cash books including interest and discount transactions using computers. Bank Reconciliation Statement: Bank reconciliation statement: Need – reasons for difference between cash book and pass book balance – problems on favorable and overdraft balance – ascertainment of correct cash book balance. Computer Lab work: Preparation of BRS using computers.	12
V	Trail Balance and Final Accounts: Trail Balance Meaning – Objectives – methods of preparation – final accounts – Meaning – features – uses and preparation o manufacturing, trading account – Profit and Loss account and Balance sheet – adjusting and closing entries. Computer Lab work: Preparation of Trail Balance, Trading Profit and Loss account – processing of year ending and closing of books – adjusting and closing entries and Balance sheet using computers.	16

Suggested Readings:

1. Financial Accounting – A Dynamic approach – Batta charya

2. Accountancy - S.P Jain of Narang KL

3. Accountancy - Tulsian - Tata Megrau

4. Financial Accounting - VK Goyal - Excel Books

5. Financial Accounting - Ashok Bannerji - Excel Books

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Year: 2014-15

Course: B.Com (General)

Semester-II Module: 2B

Financial Accounting - II

Instruction: PPW 6(4+2)

No. of Credits: 4(3+1)

Marks: 100(70+30)

Objective: to acquire the conceptual knowledge of accounting process and preparation of final accounts.

		Lectures
UNIT I	Contents Rectification of Errors: Types of errors — Rectification before and after preparation of final accounts — suspense account effect of errors on profit. Computer Lab work: Rectification of errors using computers.	12
II .	Consignment Accounts: Consignment – Features – Terms used proforma invoice account sale – Delcredere commission – Accounting Treatment in the books of consignor and consignee valuation of consignment stock – normal and abnormal loss – invoice of goods at a price higher then cost price.	1 15
ПІ	Joint venture Account: Joint venture — Feature — 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.	10
IV	<u>Depreciation:</u> Meaning of depreciation – causes – objects of providing for depreciation – factors affecting depreciation accounting treatment – Methods of providing depreciation straight line method – diminishing balance method.	15
V	<u>Provisions and Reserves:</u> Reserve Fund – Different types of provision and reserves	8

Suggested Readings:

- 1. Financial Accounting A Dynamic approach Batta charya
- 2. Accountancy S.P Jain of Narang KL
- 3. Accountancy Tulsian Tata Megrau
- 4. Financial Accounting VK Goyal Excel Books
- 5. Financial Accounting Ashok Bannerji Excel Books

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Year: 2014-15

Course: B.Com (General)

Semester-I Module: 3A

Business Organization and management-I

Instruction: PPW 6(4+2)

No. of Credits: 2

Marks: 100(70+30)

Objective: to understand the fundamental concepts of business and forms of organization.

T D HTT	Contents	Lectures
UNIT_I	Fundamentals Concepts: Concepts of business trade – industry and commerce Business – features of business – trade – classification – AIDS to trade – industry – classification – commerce – relationship between trade – industry and commerce – business organization concept functions of business.	- 12
II	Entrepreneur: Entrepreneur – meaning – characteristics of entrepreneur types of entrepreneur – functions of entrepreneur – steps to start enterprise – sources of finance – long and short terms. Lab work: 1. Organize a Specail talk of successful entrepreneurs and write a report on it. 2. List out names and addresses of Any 5 successful Entrepreneurs in your area.	12
mi	Forms of Organization – sole proprietor ship: Business organization – forms of business organization – classifications – factors influencing the choice of suitable form of organization sole proprietorship – meaning – characteristics – advantages – and disadvantages – suitability.	10
ĪV	Partnership and joint Hindu family: Partnership – meaning – characteristics – kinds of partners – registration of partnership – partner ship deed – rights and Obligation of partners – joint Hindu family – characteristics, advantages and limitations. Lab work: The students are expected to go through Partnership Deed.	12
V	Joint stock company – promotion: Joint stock company – meaning – characteristics – advantages – kinds of companies – difference between private and public companies – promotion of a company promotion – stages – promoters characteristics.	14

Books Recommended:

- 1.Business organization and Management :Y.K Bhoshan
- 2. Business organization and Management: Sherleker
- 3.Industrial organization and Mangament: R.K. Shrama and Shashi k.Guptha
- 4. Business organization and Management: R.C Bhatia
- 5. Sucessful Business people : Githa Parimal
- 6. Business organization and Management: Tapash

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Year: 2014-15

Course: B.Com (General)

Semester-II Module: 3B

Business Organization and management-Il

Instruction: PPW 6(4+2)

No. of Credits: 3(2+1)

Marks: 100(70+30)

Objective: to understand the fundamental concepts of business and forms of organization.

		Lectures
NIT	Joint Stock company - registration: Registration of Company - Capital subscription - commencement of Business - preparation of Documents - memorandum of Association - Articles of association - prospectus, statement in lieu of prospectus. Lab work: The students are expected to know preparation of memorandum of association - articles of association and prospectus - as a group of they are expected to prepare a model prospectus - the students are also expected to know formalities of registration of a company including documents.	12
111	Management: Management — meaning management Vs Administration functions of management levels of managements — skills of management — leadership — leader Vs manager — traits of successful leaders — scientific management features — Foyals Principles of management. Lab work: The students are expected to prepare a note on the skills of managements — required to manage the organization of their choice. The students expected to study and present case studies of successful leaders in Business.	15
III	Planning: Planning – meaning – significance – types of plans – decision making process.	9
IV	Organization: Organization — meaning — features — the process of Organization — principles of Organization — Elements of Organization, Organization charts. Lab work: The students are expected to prepare Organization structure of a few Organizations and Based on this knowledge, they should prepare an Organization structure.	12
V	Delegation of Authority: Delegation of authority – meanings – elements – principles – types –Difficulties in delegation – guidelines for making delegation effective. Centralization – decentralization – meaning – differences between delegation and decentralization. Lab work: The students are expected to know the functions of the employees at different position – they are also expected to prepare feasibility report/viability report to start a new business.	12 t

Books Recommended:

1.Business organization and Management :Y.K Bhoshan

2. Business organization and Management: Sherleker

3.Industrial organization and Mangament: R.K. Shrama and Shashi k.Guptha

4. Business organization and Management: R.C Bhatia

5. Sucessful Business people: Githa Parimal

6. Business organization and Management: Tapash

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Year: 2014-15

Course: B.Com (General)

Semester-II Module: 4A

Fundamentals of Information Technology-I

Instruction: PPW 6(4+2)

No. of Credits: 3

Marks: 100(70+30)

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

		Lectures
UNIT I	Contents Introduction to Computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - primary and Secondary memory - input and output devices. IT enabled services - BPO, KPO, Call centers.	12
II	Modern communications (Concepts only): Communications – FAX, Voice mail, and information Services – Email – creation of e-mail id – Group communications – Teleconferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types - LAN, MAN, WAN, and other architecture – Dial up access.	12
Ш	Operating System: Meaning, Definition, Functions and Types of operating System – Booting process – Disk operating system - Internal and External commands – Wild card characters.	8
IV	Windows Operating System: Desktop, Start menu, Control Panel, Windows Accessories, Computer Virus, Cryptology.	8
V	M.S. Office – I: M.S Word: Word processing: Meaning and features of Word processing – Advantages and applications of Word processing – parts of MS-Word Application window - toolbars – Creating, Saving and Closing a document – Entering and Editing a document – Moving and Copying text – Paragraph formatting, applying Bullets and Numbering-Find and Replace – Insertion of Objects, Data Time, Headers and Footers and page breaks. Mail Merge: Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs – working with Tables – Format Painter – Auto Correct – Spelling and Grammar Checking – Graphics, Templates and Wizards. Lab work: MS DOS, WINDOWS, MS WORD.	20

Suggested Readings:

1. Introduction to Information Technology :Raja Raman

2. Fundamentals of Computers : P.Mohan

3. Information Technology : Dennies P.Curtin

4. Fundamentals of Computers : V. Srinivas

5. E-Commerce, E-Business: C.S Raidu

6. Fundamentals of Information Technology Dr.K .Kiran Kumar

7. Computer Applications in Business K.Mohan Kumar, S.Raj kumar

Year: 2014-15

Course: B.Com (General)

Semester-II Module: 4B

Fundamentals of Information Technology-II

Instruction: PPW 6(4+2)

No. of Credits: 3(2+1)

Marks: 100(70+30)

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

		Lectures
UNIT	Contents M.S Excel: Features of MS Excel – Spread/work sheet, work book, cell pointer, cell address etc. – parts of MS Excel window – saving, Opening and closing work book – insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – formatting – auto fill – formulas and its advantages.	14
II	M.S Excel: Reference — Relative, absolute and mixed — function: Meaning and advantages of functions, different types of functions available in Excel — Templates — Charts — Graphs — Macros Meaning and advantages of macros, creation, editing and deletion of macros — data sorting filtering validation, consolidation, grouping, pivot table and pivot chart reports.	12
III	M.S Office II: MS Access – data information, database, file record, fields – templates, advantages and limitation of MS Access – application of MS Access – parts of MS Access window – tables, forms, queries and reports – data validity checks (Theory with simple problems).	12
IV	M.S PowerPoint: Features, advantages and application of MS PowerPoint- parts of MS power Point window – Menus and Tool bars – creating presentations through auto content wizard, Templates Manually – slide show – saving opening and closing presentation – inserting, editing and deleting slides – types of slides – side views – formatting – insertion of objects and charts in slides – custom animation and transition. Multimedia: Meaning, purpose, usage and application – images graphics, sounds and music – video presentation devices – multimedia on web.	
V	Internet & E-Commerce: Service available on internet – WWW – ISP. E-Commerce: Meaning advantages and limitations, applications of E Commerce – trading stocks online, ordering products/journals/books etc., online, travel and tourism services, employment placement and job market, internet banking, auction, online publishing, adverting – online payment system (including practical) Lab work: MS-Excel, MS-Access, MS-PowerPoint, Internet and E-Commerce practical.	10

Suggested Readings:

1. Introduction to Information Technology :Raja Raman

2. Fundamentals of Computers :P.Mohan

3. Information Technology :Dennies P.Curtin

4. Fundamentals of Computers : V. Srinivas

5. E-Commerce ,E-Business :C.S Raidu

6. Fundamentals of Information Technology Dr.K. Kiran Kumar

7. Computer Applications in Business K.Mohan Kumar, S.Raj kumar

8. Understanding Computers: Morluy

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com (Gen & Comp. Applications) Ilnd year Semester - III Advanced Accountancy – I

Paper: 301 PPW: 6

Marks: (70+30)

Objective: to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.

		Lectures
UNIT	Single Entry system: Accounts from incomplete records – Single Entry: Features – books and accounts and maintained – recording of transactions – ascertainment of profit (Statement of affairs method only).	8
II	Hire purchase system: Features – accounting treatment in the books of hire purchase and hire vendor – default and repossession – installment purchase system – deference between hire purchase and installment purchase systems – accounting treatment in the books of purchaser and vendor.	10
Ш	Branch Accounts: Dependent branches – features books of accounts – methods of accounting of dependent branches – debtors system - stock and debtors system. Lab work: Recording of transactions in relation to branch accounts using computers.	10
IV	Partnership Accounts-I Legal provisions in the absence of partnership deed – fixed and fluctuating capitals – preparation of final accounts – accounting treatment of goodwill and admission of a partner.	18
V	Partnership Accounts-II Accounting treatment of retirement and death of a partner – dissolution of firm (Excluding sale to firm, company and amalgamation). Lab work: Recording of partnership transactions and preparation of final accounts using computers.	1.4
		60

Suggested Readings:

- 1. Accountancy: Thulasian
- 2. Accountancy: S.P. Jain and K.L Narang
- 3. Financial Accounting: Dr. V.K. Goyal
- 4. Advanced Accountancy: Arula Nandam
- 5. Accountancy: Hanif and Mukerje
- 6. Advanced Accountancy: S.N. Maheshwari & V.L. Maheshwari

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com (Gen & Comp. Applications) IInd year Semester - IV

Advanced Accountancy - II

Paper:401 PPW: 6

Marks: (70+30)

Objective: to acquire the advanced knowledge and treatment of financial instruments issue and valuation and preparation of company final accounts.

		Lectures
UNIT	Contents <u>Departmental Accounts:</u> Departmental accounts – need, features, basis for allocation of expenses, treatment of inter-departmental transfer at cost or selling price – treatment of expenses that cannot be allocated – preparation of departmental profit and loss.	10 .
II	Accounting of Non-Profit Organizations – I: 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 (theory only).	8
III	Accounting of Non-Profit Organization – II: Income and expenditure account – features procedure for preparation of balance sheet.	15
IV	Company Accounts – I: Issue of shares at par, premium and at discount – forfeiture and re-issue of shares – rights issue (theory only). Lab work: Recording of transactions relating to issue of shares using computers	15
V	Company Accounts – II: Issue and redemption of debentures – redemption of profits – sinking fund method. Lab work: Recording of transactions relating to issue and redemption of debentures using computers	12
		60

Suggested Readings:

- 1. Accountancy: Thulasian
- 2. Accountancy: S.P.Jain and K.L Narang
- 3. Financial Accounting: Dr. V.K. Goyal
- 4. Advanced Accountancy: Arula Nandam
- 5. Accountancy: Hanif and Mukerje
- 6. Advanced Accountancy: S.N. Maheshwari & V.L. Maheshwari

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com(Gen & Comp. Applications) IInd year Semester - IV

Business Statistics - I

Paper:303 PPW: 5

Marks: (70+30)

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

bjective: to inculcate analytical and computational activity	Lectures
Contents Introduction to Statistics: Origin and development of Statistics - Meaning - Definition - Importance and Limitations of Statistics - Distrust of Statistics - Collection of data - Primary and Limitations of Statistics - Limitations of data collection.	ad 8
Secondary data - Importance Limitations Secondary data - Importance Limitations Secondary data - Importance Limitations Meaning Techniques: Meaning - Importance of sampling - Random - Non-Random - Census method Schedule and Questionnaire - Frequency distribution - Tabulation. Schedule and Questionnaire - Frequency distribution - Tabulation. Lab work: Diagrammatic and graphic presentation of data using computers-Ex Lab work: Diagrammatic and graphic presentation of made in particular case. Location Preparation of histogram and location of mode in particular case. Prepare a b medium and quartals with the help of Ogive in a particular case. Prepare a b table to show the students strength of your college (Gender, Course, Class)	cel.
III Measures of Central Tendency-I: Definition - Objectives and Characteristics of measures of Central Tendency - Of Averages - Arithmetic mean - Geometric mean - Harmonic mean.	Types 17
IV Measures of Central Tendency-II: Median - Mode Deciles, Percentiles, properties of averages and their application Lab work: Calculation of averages using computers.	ons 15
V Measures of Dispersion: Meaning – Definition - Properties of dispersion – Range - Quartile deviation deviation - Standard Deviation. Lab work: Calculation of dispersions using computers.	– Mean
Lab work. Calculation	60

Books Recommended:

1) Fundamental of Statistics- Gupta S.C

2) Statistical Methods -Gupta SP

3) Statistics-Gupta BN

4) Business Statistics -JK Sharma

5) Statistics Made Simple: Sarma, PHI.

Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com(Gen & Comp. Applications) Hnd year Semester - IV

Business Statistics – Π

Paper:403

Marks: (70+30)

Objective: to inculcate analytical and computational ability among the students. ppw: 5

bjective: to inculcate analytical and computational ability among	Lectures
NIT Contents Skewness: Negping of Skewness – Karl Pearsons and Bowley's me	asures of 10
Definition and Meaning of Skewness using computers. Lab work: Calculation of Dispersion and skewness using computers. Lab work: Calculation of Dispersion and skewness using computers. Measures of Relation: Meaning, Definition and use of Correlation – Types of correlation – Kar Meaning, Definition and use of Correlation – probable error. correlation coefficient – spearman's. Rank correlation – probable error. Lab work: Calculation of correlation by using computers.	pearson's 12
III Regression analysis: Meaning and utility of regression analysis comparison between corregression – Regression Equations – Interpretations of Regression Co-eff regression – Regression of Regression by using computer. Lab work: Calculation of Regression by using computer.	
IV Time series Analysis Meaning and utility of Time series Analysis – Components of T Measurement of trend and seasonal variations – Utility of Decompose series – Decentralization of Data. Lab work: Calculation of Trend and Seasonal variations by using com-	me series – lition of time 15
V Index Numbers: Meaning, Definition and importance of Index numbers – methods of index numbers – price index numbers – quantity index numbers – Test index numbers – Deflating index numbers – cost of index numbers index numbers. Lab work: Calculation of Index numbers using computers. Lab work:	onstruction of
Lab work: Calculation of Ald	

Books Recommended:

1) Fundamental of Statistics- Gupta S.C

2) Statistical Methods -Gupta SP

3) Statistics-Gupta BN

4) Business Statistics -JK Sharma

5) Statistics Made Simple: Sarma, PHI.

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com (General & Comp. Applications) Hnd year Semester - III

Financial Services and Banking & Insurance

Marks: (70+30)

	Lectures
UNIT Contents Introduction to Financial Services: Meaning of financial services, structure of Indian financial system importance of financial system for the economic Indian financial & banking system charts). Definition of bank, functions of development. (Financial & banking system charts). Definition of meaning of Insurance commercial, banks and reserve bank on India Definition of meaning of Insurance, and re-insurance, principles of insurance, kind of insurance, advantages of insurance, and re-insurance and insurance sector reforms in India globalization of insurance and insurance sector reforms in India globalization of various accounts and deposits of commercial banks. Lab work: Forms of various accounts and deposits of commercial banking, corresponding banking, group banking, deposit banking, mixed banking and investment banking. An overview of banking, banking sector reforms with special reference to prudential. An overview of banking, banking sector reforms with special reference to prudential adequacy norms, income recognition norms, classification of assets norms – capital adequacy norms, income recognition norms, classification of assets and NPAs – innovations in banking – ATMs E-Banking, Credit cards, online & of and NPAs: working & operations of ATM, credit cards, E-Banking. Lab works: working & operations of ATM, credit cards, E-Banking. Indigenous Customer: zonal Rural banks, Co-operative banks, micro finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking, of NABARD, development finance priority sector landing indigenous banking.	f
institutions – SFC, SIDBI. IV Banker and Customer: Banker & Customer definition and their relationship, tylor of customers and modes of operations, procedure and precaution of opening of customers and modes of operations, duties, and obligations of the paraccount, pass book and its features, rights, duties, and obligations of the paraccount, pass book and its forms for opening account, cheque book, pass book banker. Lab work: Application forms for opening account, cheque book, pass book and its features, and deposits, bank statements, format of Den	pes an yee ook, nand
requisition stips for white Draft, cheque, Travel cheques etc. Draft, cheque, Travel cheques etc. V Loans & Advances: Off loans and advances, principles of sound lending pole of credit appraisals of various forms of loans and advances – modes of creating cheques credit appraisals of various forms of loans and the procedure. Lab work: Documents required for Sanction of loans and the procedure.	arges 8
Lab work: Documents required for Same	60

- 1. Elements of Banking and Insurance :Sathe and Bhatia Suggested Readings
- 2. Banking Theory Law and Practice :Guru Swami
- 3. Banking and theory Practice : Maheshwari and Pual
- 4. Insurance and Risk Management P.K Guptha
- 5. Banking and Financial Systems Aryasri and Murthi
- 6. Marchant Banking and Financial Services Guru Swami
- 7. Managing Life Insurance :Kutti
- 8. Essentials of Financial services:Guru Swami

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com(Gen & Comp. Applications) Hnd year Semester - IV

Financial Services, Banking & Insurance

	Financial Services, Banking & Insurance	Lectures	
	Financia	Lectures	
of	potents Egotiable Instruments: Comissory notes and bills of exchange and cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, corossing the cheque, payment of cheques — responsibilities and liabilities of collection of local and upcountry cheques — responsibilities and liabilities of collecting banker and statutory protection to the collecting banker. Cab work: Promissory notes, B/E, crossed cheques — various models.	13	
1	a) Indian money market – and Capital market; a) Indian money market – characteristics, structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bil market, MMMFs and DFHI) problems and reforms in Indian money market. Lab work: Formats of CDs, CPs, Treasury bills etc). Lab work: Composition and growth of primary and secondary market. Difference between primary and secondary markets. Capital market. Difference between primary and secondary markets. NSE, OTCE reforms and NBFCs in capital markets, stock exchanges, BSE, NSE, OTCE online trading and role of SEBI. Lab wok: Formats of types of insurance.	et EI,	
III	Financial Intermediaries and Services: Merchant bankers, mutual funds, leasing companies, venture capital fur forfeiting, loan syndication factoring, custodial services, depository services	and 10	я.
īV	depository participants. Lab work: Forms, formats and documentation procedure. Life Insurance: Practical aspects of life insurance, procedure for issuing a life insurance policy, of duplicate policies, nomination, surrender value, policy loans, assignment, revalued and claim settlement. Lab work: Formats of types of insurance.	issue rivals 1	0
V	Non – life Insurance: Types of products and scope of fire insurance, marine insurance, health insurance in Indian, insurance insurance and rural insurance. Regulation of insurance in Indian, insurance, 1938 and IRDA, 1999. Lab work: Formats of types of Non life insurance.	urance, urance	12

Suggested Readings

- 1. Elements of Banking and Insurance :Sathe and Bhatia
- 2. Banking Theory Law and Practice: Guru Swami
- 3. Banking and theory Practice : Maheshwari and Pual
- 4. Insurance and Risk Management P.K Guptha
- 5. Banking and Financial Systems Aryasri and Murthi
- 6. Marchant Banking and Financial Services Guru Swami
- 7. Managing Life Insurance : Kutti
- 8. Essentials of Financial services:Guru Swami

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com (General & Comp.Applications) Hnd year Semester – III

Taxation

Paper:304

ppw: 4

Marks: (70+30)

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

Taxes - Meaning - Need for and rational of Taxes - Direct Taxes - Income Tax - Concepts of income tax - Wealth Tax - Concepts of Wealth Tax (Theory only) Agriculture Income - Capital and Revenue: Agriculture Income - Definition - Non-agriculture Income - Partly Agriculture Income - Treatment of Agriculture Income for Tax purposes - Computation of Tax liability - Capital and Revenue - Capital Receipts Vs Revenue Receipts - Capital Expenses Vs Revenue Expanses. (Including problems) Residential status and Tax incidence: Residential status - General Norms - Residential status of Individual - Residential status of of HUF - Residential status of every other person - incidence of Tax receipts of income - accrual of income - income deemed to accrue or arise in India - income which accrues or arise outside India - incomes exempted from tax. (Including problems) Heads of Income - Income from Salaries: Salary - Meaning - Allowances - per quisites profits in lieu of salary - provident fund and its treatment - Deductions U/S 16 - Computation of salary income. (Including problems) Lab Work: 1. Collection of Salary certificate an employee 2. PAN - Filling of FORM No 49A (for individuals) 3. Filling of FORM No 49A (for individuals) 3. Filling of FORM No 49A (for individuals) 4. Preparation of prerequisites and allowances chart	UNIT	Contents	Lectures
Agriculture Income — Definition — Non-agriculture Income — Partly Agriculture Income — Treatment of Agriculture Income for Tax purposes — Computation of Tax liability — Capital and Revenue — Capital Receipts Vs Revenue Receipts — Capital Expenses Vs Revenue Expanses. (Including problems) Residential status and Tax incidence: Residential status of HUF — Residential status of firm and Association of persons — Residential status of company — Residential status of every other person — incidence of Tax receipts of income — accrual of income — income deemed to accrue or arise in India — income which accrues or arise outside India — incomes exempted from tax. (Including problems) Heads of Income — Income from Salaries: Salary — Meaning — Allowances — per quisites profits in lieu of salary — provident fund and its treatment — Deductions U/S 16 — Computation of salary income. (Including problems) Lab Work: 1. Collection of Salary certificate an employee 2.PAN — Filling of FORM No 49A (for individuals) 3. Filling of Form 16 4.Preparation of prerequisites and allowances chart Water Heads of Income — Income from House property: House property — Meaning — Annual value letout house — self occupies house — Deemed to be letout house — Deductions from annual value — Deemed ownership — Co-ownership — unrealized Rent — Computation of Income from House property. (Including problems).	Ι	Taxes - Meaning - Need for and rational of Taxes - Direct Taxes - Income Tax -	10
Residential status – General Norms – Residential status of Individual – Residential status of HUF – Residential status of firm and Association of persons – Residential status of company – Residential status of every other person – incidence of Tax receipts of income – accrual of income – income deemed to accrue or arise in India – income which accrues or arise outside India – incomes exempted from tax. (Including problems) Wheads of Income – Income from Salaries: Salary – Meaning – Allowances – per quisites profits in lieu of salary – provident fund and its treatment – Deductions U/S 16 – Computation of salary income. (Including problems) Lab Work: 1. Collection of Salary certificate an employee 2.PAN – Filling of FORM No 49A (for individuals) 3. Filling of Form 16 4. Preparation of prerequisites and allowances chart Wheads of Income – Income from House property: House property – Meaning – Annual value letout house – self occupies house – Deemed to be letout house – Deductions from annual value – Deemed ownership – Co-ownership – unrealized Rent – Computation of Income from House property. (Including problems).	П	Agriculture Income – Definition – Non-agriculture Income – Partly Agriculture Income – Treatment of Agriculture Income for Tax purposes – Computation of Tax liability – Capital and Revenue – Capital Receipts Vs Revenue Receipts – Capital	(0
Salary – Meaning – Allowances – per quisites profits in lieu of salary – provident fund and its treatment – Deductions U/S 16 – Computation of salary income. (Including problems) Lab Work: 1.Collection of Salary certificate an employee 2.PAN – Filling of FORM No 49A (for individuals) 3. Filling of Form 16 4.Preparation of prerequisites and allowances chart Wheads of Income – Income from House property: House property – Meaning – Annual value letout house – self occupies house – Deemed to be letout house – Deductions from annual value – Deemed ownership – Co-ownership – unrealized Rent – Computation of Income from House property. (Including problems).	Ш	Residential status – General Norms – Residential status of Individual – Residential status of HUF – Residential status of firm and Association of persons – Residential status of company – Residential status of every other person – incidence of Tax receipts of income – accrual of income – income deemed to accrue or arise in India – income which accrues or arise outside India – incomes exempted from tax.	(5
Lab Work: 1.Collection of Salary certificate an employee 2.PAN – Filling of FORM No 49A (for individuals) 3. Filling of Form 16 4.Preparation of prerequisites and allowances chart Wheads of Income – Income from House property: House property – Meaning – Annual value letout house – self occupies house – Deemed to be letout house – Deductions from annual value – Deemed ownership – Co-ownership – unrealized Rent – Computation of Income from House property. (Including problems).	IV	Salary - Meaning - Allowances - per quisites profits in lieu of salary - provident	
House property – Meaning – Annual value letout house – self occupies house – Deemed to be letout house – Deductions from annual value – Deemed ownership – Co-ownership – unrealized Rent – Computation of Income from House property. (Including problems).		Lab Work: 1.Collection of Salary certificate an employee 2.PAN – Filling of FORM No 49A (for individuals) 3. Filling of Form 16	(8
Lab Work: Computation of Tax Liability.	V	House property – Meaning – Annual value letout house – self occupies house – Deemed to be letout house – Deductions from annual value – Deemed ownership – Co-ownership – unrealized Rent – Computation of Income from House property.	7
		Lab Work: Computation of Tax Liability.	1

Suggested Readings:

- 1. Direct Taxes Law & Practice Vinod K.Singhania, Dr. Kapil Singana Taxman's.
- 2. Direct Taxes Law Practice Girish Ahuja, Dr. Ravi Gupta-Bharath's
- 3. Income Tax Law & Practice Gour & Narang Kalyani Publishers.
- 4. Income Tax Tata Mcgrew hill
- 5. Income Tax Law & Practice Vs Datey Taxman's
- 6. Income Tax Lax & Practice N.Hariharan Tata.
- 7. www.incometaxindia.gov.in

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Department of Commerce Nagarjuna Govt. College, Nalgonda B.Com (General & Comp.Applications) Hnd year Semester – IV

Taxation

Paper:404 ppw: 4

Marks: (70+30)

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

UNIT					
I	Heads of Income – Income from Business and profession: Differences between Business and profession chargeability – Deductions expressly allowed and disallowed – General deductions – computation of profits and gains from business and profession – Depreciation – Meaning – Basic – Rates – Block of assets unabsorbed Depreciation. (Including problems)				
II	Heads of Income – Income from Capital gains: Capital Gains – Capital assets – Meaning – Types cost of inflation index – Transfer not regarded as Transfer – Cost of acquisition of various assets – Deductions from capital gains – Computation of taxable capital gains. (Including problems)	(O			
III	Heads of Income - Income from Other sources: Income from other sources - Interest on securities - Bond washing Transaction - Dividend on shares - Casual income - Family pension - Gifts received and other general incomes including deductions. (Including problems)	14			
IV	Assessment of Individuals: Deductions from Gross Total Income and Rebates – Aggregation of income – Setoff and carry forward of losses – Computation of Total income and tax liability of individual assesses (including problems) assessment procedure and returns of income (Theory only) Lab work: 1.Filing Relevant forms for individual assesses 2.Format and filing of ITR1 and ITR2. 3.Different kinds of notices under section 142, 143,144 &148	12			
V	An overview of Indirect Taxes: Indirect Taxes – meaning – Sales Tax – APVAT – Central excise tax customs (Theory only) Lab work: Procedure of dealer registration central excise and customs – Documents and procedure the students are expected to know computation of service tax/sales tax liabilities.	(2			
		60			

Suggested Readings:

- 1. Direct Taxes Law & Practice Vinod K.Singhania, Dr. Kapil Singana Taxman's.
- 2. Direct Taxes Law Practice Girish Ahuja, Dr. Ravi Gupta-Bharath's
- 3. Income Tax Law & Practice Gour & Narang Kalyani Publishers.
- 4. Income Tax Tata Mcgrew hill
- 5. Income Tax Law & Practice Vs Datey Taxman's
- 6. Income Tax Lax & Practice N.Hariharan Tata.

Journals: 1.Income tax reports. Company law Institute of India Pvt. Ltd

2. Current Tax reporter

Software:1. E Filing of Income Tax returns and computation of Tax – Tax man publication pvt. Ltd

2.Excel utility available at incometaxindiafiling.gov.in

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GENERAL ELECTIVE ENTREPRENEURSHIP DEVELOPMENT

COURSE INPUTS

- UNIT I Introduction: The entrepreneur: Definition: Emergence of entrepreneurial class: Theories of entrepreneurship; Role of Socio-economic environment: characteristics of entrepreneur: Leadership: Risk taking: Decision-making and business planning.
- UNIT II Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries: Role in export promotion and import substitution.
- UNIT III (Entrepreneurial Behavior: Innovation and entrepreneur: Entrepreneurial behavior and Psycho-Theories. Social responsibility.)
- <u>UNIT IV</u> Entrepreneurial Development Programmes (EDP): EDP, their role relevance and achievements: Role of Government in organizing EDPs:
- <u>UNIT V</u> Promotion of a Venture: Opportunities analysis: External environmental analysiseconomic. Social and technological: Competitive factors: Legal requirements for establishment of new unit and raising of funds: Venture capital sources and documentation required.

Suggested Readings

- 1. Tandon B. C: Environment and Entrepreneur: Chugh Publications, Allahabad.
- 2. Siner A David: Entrepreneurial Megabucks: John Wiley and sons, New York.
- 3. Srivastava S.B. A Practical Guide to Industrial Entrepreneurs: Sultan Chand and Sons, New Delhi.
- 4. Prasanna Chandra: Project Preparation, Appraisal, Implementation: Tata McGraw Hill, New Delhi.

DEPARTMENT OF COMMERCE GENERAL ELECTIVE INCOME TAX

PPW:

Credits

Marks

Unit - I

Income Tax: Basic concepts - Agricultural income capital and revenue - Residential status - Incidence of Tax Incomes exempted from Tax (Theory Only)

<u>Unit – II</u>

Income from salaries (simple problems)

Unit - III

- 1. Income from house property
- 2. Depreciation profits and gains at business and profession (simple problems)

Unit - IV

- 1. Capital gains
- 2. Income from other sources (simple problems)

Unit - V

- 1. Deductions from gross total income × Theng
- 2. Set off and carry forward of losses /
- 3. Computation of total income and tax liability (simple problems)
- 4. Assessment procedure Returns of income

Suggested Readings:

- 1. Direct Taxes Law & Practice Vinod K.Singhania, Dr.Kapil Singana Taxman's.
- 2. Direct Taxes Law Practice Girish Ahuja, Dr.Ravi Gupta-Bharath's
- 3. Income Tax Law & Practice Gour & Narang Kalyani Publishers
- 4. Income Tax Tata Mcgrew hill
- 5. Income Tax Law & Practice Vs Datey Taxman's
- 6. Income Tax Lax & Practice N. Hariharan Tata.

NAGARJUNA GOVERNMENT COLLEGE: NALGONDA

(Autonomous) Re-Accredited by NAAC with 'A' Grade

Department of Commerce

Panel of Examiners of Paper setting and Evaluation

S No	Subject	Name and Address of the College	Mobile No	Remarks	
		I Year			
	gui	 Ananth Rao Lecturer in Commerce Indira Priyadarshini College, Hyderabad 	9866653113		
	counti	2. K Mohan Rao Lecturer in Commerce Tara GDC, Sanga Reddy	9441427939		
01	Financial Accounting	3. A Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945		
	Finan	4. Sanjeeva Rao Lecturer in Commerce Bhavans Vivekananda College, Sainik puri, Sec'bad	9885847745		
	ics	1. P Yugandar Rao Lecturer in Economics GDC, Shadnagar		· · · · · · · · · · · · · · · · · · ·	
02	Business Economics	2. Vijendra Chary Lecturer in Economics Badruka College, Kachiguda, Hyd.	9908298835		
02		3. SCHV Sharma Lecturer in Economics Badruka College, Kachiguda, Hyd.	040- 27621561		
		4. V Indira Lecturer in Economics GDC(W), Nagonda	9440854086		
		 Naveen Kumar Lecturer in Commerce Badruka College, Kachiguda, Hyd. 	9866653113		
0.7	ВОМ	2. Ananth Rao Lecturer in Commerce Indira Priyadarshini College, Hyderabad	9866653113		
03		3. Dr. Thukaram Lecturer in Commerce Giriraj Govt. College, Nizamabad.	9440031720		
			4. Dr. P Ravinder Reader in Commerce KNM GDC, Miryalaguda	9848813195	
04		1. Dr. K Someshwar Rao Lecturer in Commerce Badruka College, Kachiguda, Hyd.	9949495712		
	04	FIT	2. Sopan Kashinath Lecturer in Commerce Railway Degree College, Hyderabad	9985286118	
			3. Inna Reddy Lecturer in Computer Applications Govt. City College, Hyd.	994197994	

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	7	4. Ravi Chandra	
³		Lecturer in Computer Applications	
		BJR GDC, Hyd.	
		II Year	2012105
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		1. Dr. P Ravinder	
	a.c	Reader in Commerce KNM GDC, Miryalaguda	20705(1336
	tin	KNW GDC, mirjung	9959561336
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)	000	Dr. BRR GDC, Jadcharla.	9703529664
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)	Advanced Accounting	Lecturer in Commerce	
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)	\ \ \ \ \	Lecturer in Commerce	
		GDC(W), Nalgonda.	9440016320
)		1 T Allam Reddy	
)		Lecturer in Commerce	
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)	stic	2. S Ramadevi Lecturer in Commerce	
	Business Statistics	GDC(W), Algonda	9440078448
06	S	3. Dr. N Prempal Reddy	74400/0170
	les,	Lecturer in Commerce	
1	Sir	MKR GDC, Devarakonda.	9849531945
	Bı	4 A Shankar	
		Lecturer in Commerce	27030
		KRR GDC, Kodad	9441427939
		1. K Mohan Rao	
	1	Lecturer in Commerce Tara GDC, Sanga Reddy	8977599042
-		2. Jhansi Laxmi	8977599042
		Lecturer in Commerce	
	\ <u>=</u>	GDC (W), Nalgonda.	9989999008
	Taxation Co.	3 Dr. K Narsing Rao	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	axa	position in Commerce	
	F	SAP Degree College, Vikarabati.	9849531945
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	1	GDC, Nakirekal	7893033389
		2 Veerender	10,5000
		Lecturer in Commerce	
		GDC, Narsapur.	9948176149
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	30	Lecturer in Commerce	17,1400
		KRR GDC, Kodad	9347474488
		4. PSC Gupta Lecturer in Commerce	
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		1. Dr. Sanjeeva Rao Lecturer in Commerce Bhavans Vivekananda College, Sainik puri, Sec'bad	9885847745
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