

NAGARJUNA GOVERNMENT COLLEGE, NALGONDA
(Autonomous)
(Affiliated to Mahatma Gandhi University)
(www.ngcnalgonda.org)
2016-17

DEPARTMENT OF COMMERCE



BOS MEETING (-09-2016)

B.Com (General)
(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**DEPARTMENT OF COMMERCE
NAGARUNA GOVERNMENT COLLEGE
NALGONDA - 508 001 T.S.**

2016

B.Com (Computer Applications)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**DEPARTMENT OF COMMERCE
NAGARUNA GOVERNMENT COLLEGE
NAGARUNA
NALGONDA - 508 001 T.S.**

2016

B.Com (General)

(w.e.f. 2016–2017)

First Year Syllabus (CBCS)



**FACULTY OF COMMERCE,
NAGARJUNA GOVERNMENT COLLEGE
NALGONDA - 508 001 T.S.**

2016

DEPARTMENT OF COMMERCE, NAGARJUNA GOVERNMENT COLLEGE.

Structure of B.Com (General) (CBCS) for Nagarjuna Government College,
Nalgonda. (w.e.f. Academic Year 2016-17)

B.COM (General) PROGRAMME**FIRST YEAR:****SEMESTER-I:**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language	CC-2A	5	5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
Total				31	30

SEMESTER-II:

8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.	BC205	Managerial Economics	DSC-2B	5	5
13.	BC206	Principles of Management	DSC-3B	4	4
14.	BC207	Foreign Trade	DSC-4B	4	4
Total				30	30

SECOND YEAR:**SEMESTER-III:**

15.	BC301	Principles of Insurance	SEC-1	2	2
16.	BC302	English	CC-1C	5	5
17.	BC303	Second Language	CC-2C	5	5
18.	BC304	Advanced Accounting	DSC-1C	5	5
19.	BC305	Income Tax-I	DSC-2C	5	5
20.	BC306	Business Statistics-I	DSC-3C	4	4
21.	BC307	Entrepreneurial Development & Business Ethics	DSC-4C	4	4
Total				30	30

SEMESTER-IV:

22.	BC401	Practice of Life Insurance	SEC-2	2	2
23.	BC402	English	CC-1D	5	5
24.	BC403	Second Language	CC-2D	5	5
25.	BC404	Corporate Accounting	DSC-1D	5	5
26.	BC405	Income Tax-II	DSC-2D	5	5
27.	BC406	Business Statistics-II	DSC-3D	4	4
28.	BC407	Financial Statement Analysis	DSC-4D	4	4
Total				30	30

The structure of B.Com (General) CBCS is approved, to be implemented from 2016-17 A.Y.

AECC-1 & AECC-2 papers will be as decided by the College Academic Council.

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THIRD YEAR:					
SEMESTER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2
30.	BC502		GE-1	2	2
31.	BC503	Cost Accounting	DSC-1E	5	5
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Auditing	DSC-4E	4	4
35.	BC507	Computerised Accounting	DSE-1A	3T+2P	4
36.	BC508	Accounting Standards	DSE-2A	5	5
		Total		31	30
SEMESTER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2
38.	BC602		GE-2	2	2
39.	BC603	Managerial Accounting	DSC-1F	4	4
40.	BC604	Company Law	DSC-2F	4	4
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4
43.	BC607	Advanced Managerial Accounting	DSE-1B	5	5
44.	BC608	Advanced Corporate Accounting	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		184	180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
		8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

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Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Paper: BC104 Max. Marks: 50 THPW: 5 Hrs Exam Duration: 3 Hrs Credits : 5

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.Maheshwari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

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Paper: BC105
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

Objective: to acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning - Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand -Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand -measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production -production function-Total Production - Marginal Production - Average Production -returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost - Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves-relationship between total marginal and average revenues- --Break Even Analysis—Meaning - Assumptions - Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

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Paper : (BC 106) : BUSINESS ORGANISATION

Paper: BC106
THPW: 4 Hrs
Credits : 4

Max. Marks: 50
Exam Duration: 3Hrs

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

UNIT-1: FUNDAMENTAL CONCEPTS:

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business - Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

UNIT-II: BUSINESS ORGANIZATION:

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship - Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - - Partnership Deed - Meaning - Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership - Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization - Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

UNIT-III: FORMATION OF 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.

UNIT-IV: SOURCES OF FINANCE:

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

Stock Exchange, Functions - Working of Stock Exchanges, Mutual Funds -Importance, Functions, Types - Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
9. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.
10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

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Paper : (BC 107) : INFORMATION TECHNOLOGY

Paper: BC107
THPW: 5 (3T & 2P)
Credits : 4

Max. Marks: 35T + 15P
Time: 3 Hrs.

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

UNIT-I: INTRODUCTION:

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS):

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING:

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

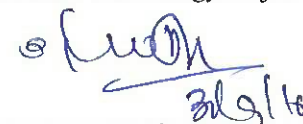
UNIT-V: POWER POINT PRESENTATION:

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation– Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.


SUGGESTED READINGS:


1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, Himalaya Publishing House.
12. Information Technology: R. Renuka, Vaagdevi Publishers.
13. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.
14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

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Paper : (BC 204) : FINANCIAL ACCOUNTING-II

Paper: BC204
THPW: 5Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3 Hrs

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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Paper : (BC 205) : MANAGERIAL ECONOMICS

Paper: BC205
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Characteristics of managerial economics – Nature and scope of managerial economics – Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING:

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

National income – Concepts – Methods - Measurement of national income – GDP and GVA— Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

UNIT-V: FISCAL AND MONETARY POLICY

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

SUGGESTED READINGS:

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited
14. Managerial Economics: P.K. Mehta, Tax Mann Publications.

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Paper : (BC 206) : PRINCIPLES OF MANAGEMENT

Paper: BC206
 THPW: 4 Hrs
 Credits : 4

Max. Marks: 50
 Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

UNIT-II: PLANNING

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

UNIT-III: ORGANIZING:

Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types 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-IV: DELEGATION AND DECENTRALIZATION:

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL:

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination- techniques 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. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

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Paper : (BC 207) : FOREIGN TRADE

Paper: BC207
THPW: 4 Hrs
Credits : 4

Max. Marks: 50
Exam Duration: 3Hrs

Objective: to gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade.

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation – Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific Partnership (TPP) - Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta & Praneet Rangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

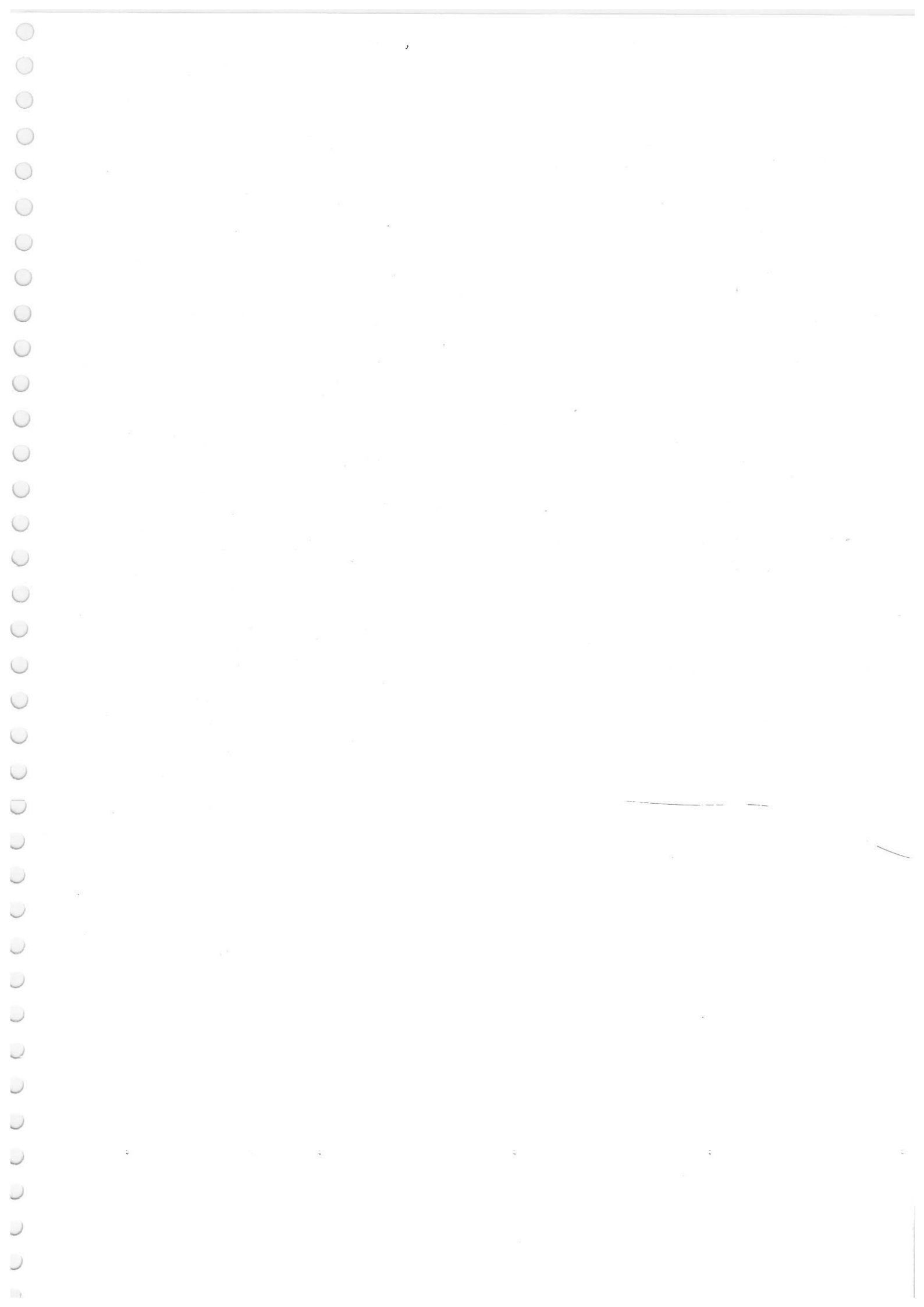
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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IInd year
Semester – III
Advanced Accountancy – I

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.

UNIT	Contents	Lectures
I	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
III	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.	14
		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.

UNIT	Contents	Lectures
I	<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	<u>Accounting of Non-Profit Organizations – I:</u> Non-Profit entities – features of non-profit entities – accounting process – preparation of summaries – receipts and payments account meaning and special features – procedure for preparation – uses and limitations (theory only).	8
III	<u>Accounting of Non-Profit Organization – II:</u> Income and expenditure account – features procedure for preparation of balance sheet.	15
IV	<u>Company Accounts – I:</u> Issue of shares at par, premium and at discount – forfeiture and re-issue of shares – rights issue (theory only). <u>Lab work:</u> Recording of transactions relating to issue of shares using computers	15
V	<u>Company Accounts – II:</u> Issue and redemption of debentures – redemption of profits – sinking fund method. <u>Lab work:</u> 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.

UNIT	Contents	Lectures
I	<u>Introduction to Statistics:</u> Origin and development of Statistics – Meaning – Definition - Importance and Limitations of Statistics – Distrust of Statistics - Collection of data - Primary and Secondary data - Importance Limitations of data collection.	8
II	<u>Sampling Techniques:</u> Meaning - Importance of sampling – Random - Non-Random - Census method – Schedule and Questionnaire - Frequency distribution - Tabulation. <u>Lab work :</u> Diagrammatic and graphic presentation of data using computers-Excel. Preparation of histogram and location of mode in particular case. Location of medium and quartals with the help of Ogive in a particular case. Prepare a blank table to show the students strength of your college (Gender, Course, Class)	6
III	<u>Measures of Central Tendency-I:</u> Definition - Objectives and Characteristics of measures of Central Tendency - Types of Averages - Arithmetic mean - Geometric mean - Harmonic mean.	17
IV	<u>Measures of Central Tendency-II:</u> Median - Mode Deciles, Percentiles, properties of averages and their applications <u>Lab work :</u> Calculation of averages using computers.	15
V	<u>Measures of Dispersion:</u> Meaning – Definition - Properties of dispersion – Range - Quartile deviation – Mean deviation - Standard Deviation. <u>Lab work :</u> Calculation of dispersions using computers.	14
		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.

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

Business Statistics – II

Paper:403
ppw: 5

Marks: (70+30)

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

UNIT	Contents	Lectures
I	Skewness: Definition and Meaning of Skewness – Karl Pearsons and Bowley's measures of skewness. Lab work: Calculation of Dispersion and skewness using computers.	10
II	Measures of Relation: Meaning, Definition and use of Correlation – Types of correlation – Karl pearson's correlation coefficient – spearman's. Rank correlation – probable error. Lab work : Calculation of correlation by using computers.	12
III	Regression analysis: Meaning and utility of regression analysis comparison between correlation and regression – Regression Equations – Interpretations of Regression Co-efficient. Lab work: Calculation of Regression by using computer.	8
IV	Time series Analysis Meaning and utility of Time series Analysis – Components of Time series – Measurement of trend and seasonal variations – Utility of Decomposition of time series – Decentralization of Data. Lab work : Calculation of Trend and Seasonal variations by using computers	15
V	Index Numbers: Meaning, Definition and importance of Index numbers – methods of construction of index numbers – price index numbers – quantity index numbers – Tests of consistent of index numbers – Deflating index numbers – cost of index numbers – limitations of index numbers. Lab work : Calculation of Index numbers using computers.	15
		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.

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

Financial Services and Banking & Insurance

Paper:302
 PPW: 4

Marks: (70+30)

UNIT	Contents	Lectures
I	Introduction to Financial Services: Meaning of financial services, structure of Indian financial system importance of financial system for the economic development. (Financial & banking system charts). Definition of bank, functions of commercial, banks and reserve bank on India Definition of meaning of Insurance and re-insurance, principles of insurance, kind of insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India Lab work: Forms of various accounts and deposits of commercial banks.	18
II	Banking System: Banking systems – branch banking, unit banking, corresponding banking, group banking, deposit banking, mixed banking and investment banking. An overview of banking, banking sector reforms with special reference to prudential norms – capital adequacy norms, income recognition norms, classification of assets and NPAs – innovations in banking – ATMs E-Banking, Credit cards, online & off share banking. Lab works: working & operations of ATM, credit cards, E-Banking.	14
III	Indigenous Customer: zonal Rural banks, Co-operative banks, micro finance, priority sector lending indigenous banking, of NABARD, development financial institutions – SFC, SIDBI.	10
IV	Banker and Customer: Banker & Customer definition and their relationship, types of customers and modes of operations, procedure and precaution of opening an account, pass book and its features, rights, duties, and obligations of the payee banker. Lab work: Application forms for opening account, cheque book, pass book, requisition slips for withdrawals and deposits, bank statements, format of Demand Draft, cheque, Travel cheques etc.	10
V	Loans & Advances: Off loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances – modes of creating charges – lien, pledge, mortgage and hypothecation. Lab work: Documents required for Sanction of loans and the procedure.	8
		60

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(Gen & Comp. Applications) IInd year
Semester – IV
Financial Services, Banking & Insurance

UNIT	Contents	Lectures
I	<p><u>Negotiable Instruments:</u> Promissory notes and bills of exchange and cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques – responsibilities and liabilities of collecting banker and statutory protection to the collecting banker.</p> <p><u>Lab work:</u> Promissory notes, B/E, crossed cheques – various models.</p>	13
II	<p><u>Indian money market – and Capital market;</u></p> <p>a) Indian money market – characteristics, structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) problems and reforms in Indian money market.</p> <p><u>Lab work:</u> Formats of CDs, CPs, Treasury bills etc).</p> <p>b) Indian capital market: Composition and growth of primary and secondary market. Difference between primary and secondary markets. Capital market reforms and NBFCs in capital markets, stock exchanges, BSE, NSE, OTCEI, online trading and role of SEBI.</p> <p><u>Lab wok:</u> Formats of types of insurance.</p>	15
III	<p><u>Financial Intermediaries and Services:</u> Merchant bankers, mutual funds, leasing companies, venture capital funds, forfeiting, loan syndication factoring, custodial services, depository services and depository participants.</p> <p><u>Lab work:</u> Forms, formats and documentation procedure.</p>	10
IV	<p><u>Life Insurance:</u> Practical aspects of life insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim settlement.</p> <p><u>Lab work:</u> Formats of types of insurance.</p>	10
V	<p><u>Non – life Insurance:</u> Types of products and scope of fire insurance, marine insurance, health insurance, social insurance and rural insurance. Regulation of insurance in Indian, insurance Act, 1938 and IRDA, 1999.</p> <p><u>Lab work:</u> Formats of types of Non life insurance.</p>	12
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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) IInd 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.

UNIT	Contents	Lectures
I	<u>An overview of Direct Taxes:</u> Taxes – Meaning – Need for and rational of Taxes – Direct Taxes – Income Tax - Concepts of income tax – Wealth Tax – Concepts of Wealth Tax (Theory only)	8
II	<u>Agriculture Income – Capital and Revenue:</u> 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 Expenses. (Including problems)	15
III	<u>Residential status and Tax incidence:</u> 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)	15
IV	<u>Heads of Income – Income from Salaries:</u> Salary – Meaning – Allowances – perquisites 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	15
V	<u>Heads of Income – Income from House property:</u> 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: Computation of Tax Liability.	7
		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.
7. www.incometaxindia.gov.in

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General & Comp.Applications) IInd 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	Contents	Lectures
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)	12
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)	12
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)	10
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	15
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.	11
		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 McGraw 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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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – V
Business Laws-I

Paper: 501
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Law of Contracts: Definitions – essential elements of a valid contract – classification – of contract offer – acceptance, communication and revocation of offer – acceptant and revocation consideration.	10
II	Consent: Free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation – mistake – legality of objects – illegal agreements – immoral agreements opposed to public policy.	8
III	Contingent Contract: Performance of contract – various modes of discharge of contract – certain relation resembling those created by contract – breach of contract – remedies for breach of contract. Lab work: Students are expected to know the cases of Contract act and able to create a written contract. Students are advised to refer to Internet website and prepare the assignments.	15
IV	Special Contract: Contract of indemnity and guarantee – definition – distinction – rights and liabilities of surety – definitions, distinction, essentials – rights and duties of bailer and bailee – bailee lien – finder of lost goods – discharge of bailment contract. Agency contract creation and termination of agency – various modes – types of agents – rights and duties of agent and principal.	15
V	The Right to Information Act, 2005: Definitions – rights to information – obligations of public automatics – request for obtaining in formations disposal of request – exemptions from disclosure of information – third party information – central information commission – stage information commission – powers and functions – appeal – penalties.	12
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Suggested Readings:

1. Mercantile Law – N.D.Kapoor – Sulthan Chand
2. Business Law – V.Balachandram
3. Business Law – Tulsian – tata
4. A text books Mercantile Law – Gogna

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – VI
Business Laws-II

Paper:601
PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	The sale of goods act 1930: Contract of sale – conditions & Warranties – transfer of property & title of goods – rights & duties of seller & buyer – rights of unpaid seller. Lab work: Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments.	10
II	Essential commodities act 1935: Definitions – objectives – powers of control production – supply – distribution – penalties for violation.	8
III	Consumer protection act 1986: Definitions – terms & objectives – consumer protection councils – consumer disputes – redressal – agencies at various levels – district forums state commission - National commission – penalties for violation. Lab work: Students are expected to know the Model for a complaint. Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission. Cases and practical problems under the Consumer Protection Act and Information Technology Act. Students are advised to refer to the Internet Website and prepare the assignments.	15
IV	Company Law: Doctrine of ultra vires – doctrine of constructive notice-doctrine of indoor Management – Exceptions-management of companies: Directors, Qualifications, disqualifications, appointment, removal, rights and duties-Company meetings and resolutions appointment of company secretary. Lab work: Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments.	15
V	Winding up of companies Winding up companies- various modes-compulsory winding up powers and duties of official liquidator- members and creditors voluntary winding up – winding up subject to supervision of the court –dissolution	12
		60

Suggested Readings:

1. Indian contract act 1972
2. ND Kapoor: elements of merchantile law, sultan chand & sons New Delhi
3. MC shukla: merchantile law
4. E.V enkagesam, hand book of merchantile law
5. Chawla & garg, merchantile & industrial law, kalyani publishers New Delhi
6. Maheshwari & maheshwari: merchantile law
7. Gulsgan & Kapoor: a hand book of business law
8. ND Kapoor company law & secretarial prattice, Sultan chand & sons New Delhi

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester - V
Cost and Management Accounting-I

Paper:503
 PPW: 5 (4+1)

Marks: (70+30)

Objectives:

1. To impart conceptual knowledge of costing and management accounting,
2. To train the students in finding the cost of products using different methods of costing,
3. To equip basic skills of analysis of financial information to be useful to the management.

UNIT	Contents	Lectures
I	Cost Accounting: Definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: Relationship between cost, management and financial accounting. Definitions, features, objectives, functions, scope, advantages and limitations. Cost Concepts: Cost classification – preparation of Cost sheet – relationship of costing department with other departments.	10
II	Material Cost: Direct and indirect material Cost – inventory Control techniques Stock levels – EOQ – ABC analysis. Issue of materials to production. Pricing Methods: FIFO, LIFO, with base stock, average methods.	13
III	Labour Cost and Overheads Direct and indirect labour Cost: Methods of payment of wages including inactive plans, Halsey and Rowan plans, Tailors piece Rate method Overheads: Features, Classification, methods of allocation and apportionment of overheads. Computer lab work: Computation of stores ledgers, labor cost / payment of wages, and overheads, using accounting package.	15
IV	Methods of Costing: Single or output Costing, Job and Contract Costing: Features Costing process – Computation of Cost.	12
V	Process Costing: Features, Treatment of normal and abnormal losses, preparation of process Cost Accounts (Excluding Equivalent products and inter profits) Computer lab work: Cost sheet preparation, job and contract costing and computation of process costs, using accounting package.	10
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Suggested Reading:

1. Cost and management accounting: Jain and Narang, Kalyani
2. Management accounting: Sarma and Gupta, Kalyani
3. Cost and Management Accounting: M.N Arora, Himalaya
4. Management accounting: S.P Gupta, S.Chand & Co
5. Cost and management accounting: Prashanthathma, Himalaya

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester - VI
Cost and Management Accounting-II

Paper:603

PPW: 5 (4+1)

Marks: (70+30)

Objectives:

1. To impart conceptual knowledge of costing and management accounting,
2. To train the students in finding the cost of products using different methods of costing,
3. To equip basic skills of analysis of financial information to be useful to the management.

UNIT	Contents	Lectures
I	Marginal Costing: Meaning, importance, marginal cost education difference between marginal costing, applications of marginal costing. Break Even Analysis: Meaning and importance, Break Even chart and different formula (Simple Problems)	15
II	Budgets and Budgetary Control: Budgets: Meaning and Importance Budgeting: Meaning and Importance Budgetary Control: Meaning and Importance – types of budgets. Fixed budget, flexible budget, Cash budget, Sales budget, Production budget (Theory only)	8
III	Standard Costing: Meaning and Importance – variance analysis: Material and labour variances. Computer lab work: Budgeting, Marginal costing & Calculation of Break-even and Standard costs, using excel package / accounting package.	12
IV	Operation Costing: Introduction-Features of Operating Cost – Applications-Transport Costing advantages –Operating cost sheet-Simple problems on Preparation of operating cost sheet.	10
V	Financial Statements: Features, limitations. Financial Statement Analysis: Need, Meaning, Objectives, Process- methods and techniques of analysis (Theory only) Cash Flow Analysis: (as per as-3) Computer lab work: Financial statement analysis, cash flows and ratio analysis, using excel package/accounting package. Preferably, students are expected to learn financial statement analysis using Excel features.	15
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Suggested Readings:

1. Cost and management accounting Jain and Narang, Kalyani.
2. Management accounting: Sarma and Gupta, Kalyani
3. Cost and management accounting: M.N Arora, Himalaya
4. Management accounting: S.P Gupta, S.Chand & C
5. Cost and management accounting: Prashanthathma, Himalaya

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – V
Corporate Accounting-I

Paper: 502
 PPW: 5 (4+1)

Marks: (70+30)

OBJECTIVES :

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

UNIT	Contents	Lectures
I	Accounting Standards: Need and importance - An overview of Indian Accounting Standards: Indian Accounting standards and International Accounting Standards – Scope and Procedure	10
II	Valuation of Goodwill; Valuation of goodwill need and methods – Average profit method, weighted average profit method, super profit method, Capitalization method.	10
III	Company Accounts: Preparation of Final Accounts-Provisions relating to preparation of final accounts-profit and loss account and balance sheet Computer lab work: Preparation of final accounts using computers.	15
IV	Issue of Bonus Shares: Issuing bonus shares – accounting treatment – Issue and redemption of preference share – issue and redemption of debentures (Simple Problems)	12
V	Life Insurance Companies: Preparation of Revenue Account – (Profit and loss account) - Balance Sheet and Valuation Balance Sheet and Insurance Claims (Simple Problems).	13
		60

Suggested Readings;

1. Shukla & Grewal : Advanced accounts, S.Chand & Co. New Delhi.
2. Jain & Narang : Advanced accountancy, kalyani publishers, New Delhi.
3. R.L Gupta & Radhaswamy : Advanced accountancy, Sultan chand & Sons.
4. Monge, Girish Ahuja & Ashok sehgal : Company accounts.
5. Chadraborthy : Advanced accountancy, Central Publishing house, New Delhi.
6. S.P.lyengar : Advanced accountancy, Sultan chand & Sons, New Delhi.
7. A.N.Agarwal : Higher science of accountancy, vikas publication, New Delhi.
8. B.D. Agarwal : Advanced financial accounting

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – VI
Corporate Accounting-II

Paper: 602

PPW: 5 (4+1)

Marks: (70+30)

OBJECTIVES :

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

UNIT	Contents	Lectures
I	Amalgamation: Amalgamation in the nature of merger and purchase – calculation of purchase consideration – Treatment in the books of transferor company and Transferee(As for accounting standard 14, excluding inter-company holdings). Computer lab work: Recording of transactions relating to mergers using computers.	15
II	Absorption and reconstruction: Introduction to Absorption, Internal and External Reconstruction - Accounting Treatment- Preparation of final statements after reconstruction. Computer lab work: Recording of transactions relating to Internal Reconstruction using computers.)	12
III	Valuation of Shares Valuation of Shares: Necessity for valuation – factors effecting valuation of shares – methods of valuation of shares – net asset method – earning basis yield method or market value method – Earning Capacity Method – Dual method.	10
IV	Acquisition of a Business: Profits prior to incorporation – accounting treatment and under writing, Journal entries in the books of both the companies (Transferee and transferor company)	11
V	Bank Accounts: Legal provisions – accounts and books – preparations of final accounts latest format. Computer lab work: Preparation of bank final accounts using computers.	12
		60

Suggested Readings:

1. Shukla and Grewal: Advance accounts, S.chand & Co. New Delhi
2. Jain and Narang: Advanced accountancy, Kalyani publishers, New Delhi
3. R.L Gupta & Radhaswamy: Advanced accountancy Sultan chand & sons.
4. Mongs. Girish Ahuga and ashok sehagal: Company accounts
5. Chakraborty: Advanced accountancy, Sultan chand and sons, New Delhi
6. S.P.lyengar : Advanced accountancy, Sultan chand & Sons, New Delhi.
7. A.N.Agarwal : Higher science of accountancy, vikas publication, New Delhi.
8. B.D. Agarwal : Advanced financial accounting

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester – V
Advanced Corporate Accounting-I

Paper: 505
PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	<u>The Accounts of Holding Companies:</u> Nature of holding Companies – Legal requirements for a holding company – schedule VI of the companies Act and subsidiary companies – preparation of consolidated balance sheet – cancellation of Investment Account – Minority Interest cost of accounting control or goodwill.	15
II	<u>Capital Reserve:</u> Preference share capital in subsidiary companies – debentures in subsidiary companies (Including problems related to the single subsidiary company)	10
III	<u>Accounts of Electricity Companies (double – Accounting System)-I</u> Meaning of Double – Account System – revenue account and net revenue Account – capital Account (Receipts and Expenditure on capital Account) and General balance sheet. Replacement of an asserts.	15
IV	<u>Accounts of Electricity Companies (double – Accounting System)-II</u> Important provisions of Indian Electricity Act 1090. Electricity supply Act 1948 and the companies and 1956 – Formats of relevant accounts – calculation of reasonable return and disposal of surplus preparation of net revenue account and balance sheet (Including Problems)	15
V	<u>Lease Accounting Concepts</u> Meaning – steps – types – financial evaluation – provisions of Indian accounting standard No. 19 (theory only)	5
		60

Suggested readings:

1. Corporate Accounting :R.L.Guptha ,RadhaSwami
2. Advanced Accounting :MA.Arulanandam,K.S Raman
3. Corporate Accounting: Jain & Narang
4. Advanced Accounting :S.M Shukula
5. Advance Accounting:Chandrabose

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester – VI
Advanced Corporate Accounting-II

Paper: 605
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	<u>Lease Accounting</u> Methods of computing lease rentals – advantages and disadvantages (including problems)	15
II	<u>Human Resource Accounting</u> Definition, Objectives, Approaches, Assumptions, advantages limitations of HRA, HRA in India. Historical cost Accounting Replacement cost method, opportunity cost method (theory only)	8
III	<u>Social Responsibility Accounting</u> Meaning, Nature of social responsibility, need, objectives, accounting concepts and objectives of Social responsibility, Indicators of Social Performance (theory only)	7
IV	<u>Liquidation of Companies-I</u> Scope, contributory preferential payments, preference divided statement of affairs and deficiency/surplus account.	15
V	<u>Liquidation of Companies-II</u> Liquidators final statement of account, liquidators remuneration receiver for debenture holders list "B" contributors (Including problems)	15
		60

Suggested readings:

1. Corporate Accounting :R.L.Guptha ,RadhaSwami
2. Advanced Accounting :MA.Arulanandam,K.S Raman
3. Corporate Accounting: Jain & Narang
4. Advanced Accounting :S.M Shukula
5. Advance Accounting:Chandrabose

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester – V
Management Accounting-I

Paper: 506
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Introduction Introduction: Definition and scope of Management Accounting, objectives, Advantages and disadvantages – Management Accounting Vs Financial Accounting and Cost Accounting - Employment of Management Accounting – Definition and scope – Role of Management Accountant – Controller Functions – Management of services – Management information systems (Theory only).	10
II	Financial Statement Analysis – 1 Meaning advantages, limitations-different kinds of financial statement, preparation and presentation of financial statements – comparative financial statement analysis. Lab: Using Excel/ Accounting packages computation of problems on various techniques of financial statement analysis.	15
III	Financial Statement Analysis – 2 Common size financial statement and trend analysis.	10
IV	Ratio Analysis – 1 Meaning of ratio analysis – Classification of ratios, advantages and limitations of ratio analysis – computation and interpretation of liquidity and profitability ratios. Lab: Using Excel/ Accounting packages computation of problems on Ratio Analysis.	15
V	Ratio analysis – 2 Computation and Interpretation of Turnover and solvency ratios.	10
		60

Suggested Readings:

1. Management Accounting : Dr.S.N.Maheshwari
2. Management Accounting : Manmohan and Goyal
3. Practical problems in Management Accounting : Dr.Kulsneshtha and Gupta.
4. Management Accounting : S.P.Guptha
5. Management Accounting :Bhattacharaya
6. Management Accounting :Sharma Shashi k.Guptha
7. Management Accountancy : H.Pramraj

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (General) IIIrd year
Semester – VI
Management Accounting-II

Paper: 606
PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	<u>Working Capital</u> Importance of working capital-Estimation of working capital requirements (Including problems).	10
II	<u>Funds Flow Statement Analysis</u> Meaning and concept of funds – uses and limitations of funds flow statement – preparation of funds flow statement. (Including problems)	15
III	<u>Cash Flow Statement Analysis</u> Concept of cash – Meaning – uses and limitations of cash flow statement construction of cash flow statement as per Accounting Standard No. 3 (including problems) Lab: Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.	15
IV	<u>Fundamentals of Capital Budgeting- 1</u> Introduction of capital Budgeting – Importance of capital Budgeting – Problems and Difficulties in capital budgeting Assumptions in capital budgeting – Time value of money – Reasons for time value of Money – Traditional Methods or Non discounting methods (including problems)	12
V	<u>Fundamentals of Capital Budgeting- 2</u> Meaning Fundamentals of Capital Budgeting , Modern Techniques or discounting techniques, advantages disadvantages (including problems)	8
		60

Suggested readings:

1. Management Accounting : Dr.S.N.Maheshwari
2. Management Accounting : Manmohan and Goyal
3. Practical problems in Management Accounting : Dr.Kulsneshtha and Gupta
4. Management Accounting : S.P.Guptha
5. Management Accounting :Bhattacharaya
6. Management Accounting :Sharma Shashi k.Guptha
7. Management Accountancy : H.Pramraj

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – V
Auditing-I

Paper: 504
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Introduction to Auditing: Auditing: Meaning, Definition, Evolution, Objectives, and Importance.	8
II	Types of Audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Co-operative Societies, Government Departments) Based on time: (Interim, Final, Continuous, Balance sheet) Based on Objectives: (Independent, Financial, Internal, Cost, Tax, and Government, Secretarial).	15
III	Auditor Auditor: Qualifications and disqualifications-Qualities-Appointment and Reappointment-Remuneration-Removal-Rights-Duties-Liabilities.	10
IV	Audit Planning Engagement Letter-Audit Program-Audit note book-Audit papers-Audit workbook-Audit Contents-Audit Markings-Internal check-Internal (Sales-purchases-Fixed Asserts-Cash-Bank-Payroll) Accounting controls and sampling in audit. Lab work: Preparation of Audit programme for in organization	12
V	Vouching: Vouching: Meaning-Vouching of Cash and trading transactions-Investigation, Verification and valuation of asserts and liabilities-Differences between vouching, investigation verification and valuation. Labwork: Voching of a Cash Book of a local business unit.	15
		60

Suggested Readings:

1. Practical Auditing : R.G Saxena, Himalaya publications.
2. Auditing: N.D Kapoor.
3. Business Communications and Report writing: Kalyani
4. Practical Auditing: B.N Tandan
5. Contempary Auditing: Kamal Guptha
6. Principles and Practices of Auditing: Jagdesh Prakesh

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Gen & Comp. Applications) IIIrd year
Semester – VI
Auditing-II

Paper: 604
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	<u>Audit of Financial Statements</u> Receipts- Payments-Sales-Purchases-Fixed Assets-Investments-Personal-Ledger- Inventories-Capital and Reserves-Other assets-Others Liabilities.	15
II	<u>Audit of Institutions</u> Partnership-manufacturing and other Companies-Non trading Concerns.	8
III	<u>Audit Report</u> Contents - Preparation of audit report - Fair report-Qualified report. Lab work: Collection of model audit reports from local auditor and preparation of similar reports	15
IV	<u>Report Writing</u> Business Correspondence and Report Writing: Basic Principles-Business letters.	10
V	<u>Business Reports</u> Structure-Preparation of routine reports and special reports. Lab work: Drafting of model business letters and preparation of business reports.	12
		60

Suggested Readings

1. Practical Auditing : R.G Saxena, Himalaya publications.
2. Auditing: N.D Kapoor.
3. Business Communications and Report writing: Kalyani
4. Practical Auditing: Spicer and Pegler.
5. Contemporary Auditing: Kamal Guptha
6. Principles and Practices of Auditing: Jagdesh Prakesh

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Comp. Applications) IIIrd year
Semester – V
Management Accounting Control-I

Paper:
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Introduction Introduction: Definition and scope of Management Accounting, objectives, Advantages and disadvantages – Management Accounting Vs Financial Accounting and Cost Accounting - Employment of Management Accounting – Definition and scope – Role of Management Accountant – Controller Functions – Management of services – Management information systems.	11
II	Financial Statement Analysis – 1 Meaning advantages, limitations-different kinds of financial statement, preparation and presentation of financial statement – comparative financial statement.	12
III	Financial Statement Analysis – 2 Common size financial statement and trend analysis. Lab: Using Excel/ Accounting packages computation of problems on various techniques of financial statement analysis.	12
IV	Ratio Analysis – 1 Meaning of ratio analysis – Classification of ratios, advantages and limitation of ratio analysis – computation and interpretation of liquidity and profitability ratios.	13
V	Ratio analysis – 2 Computation and Interpretation of Turnover and solvency ratios. Lab: Using Excel/ Accounting packages computation of problems on Ratio Analysis.	12
		60

Suggested readings:

1. Management Accounting : Dr.S.N.Maheshwari
2. Management Accounting : Manmohan and Goyal
3. Practical problems in Management Accounting : Dr.Kulsneshtha and Gupta.

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Comp. Applications) IIIrd year
Semester – VI
Management Accounting Control-II

Paper:
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Working Capital Importance of working capital – Estimation of working capital requirements.	11
II	Funds Flow Statement Meaning and concept of funds – uses and limitations of funds flow statement – preparation of funds flow statement.	12
III	Cash Flow Statement Concept of cash – Meaning – uses and limitations of cash flow statement construction of cash flow statement as per Accounting Standard No. 3 Lab: Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.	15
IV	Budgetary Control 1 Objectives, advantages, limitations of budgets – Essentials of Budgets and Budgetary control – Classification of Budgets. Production Budget – Cash budget – Material Budget.	12
V	Budgetary Control 2 Sales Budgets – Overheads Budget – Flexible Budgets – Fixed Budget – Functional Budget.	10
		60

Suggested readings:

1. Management Accounting : Dr.S.N.Maheshwari
2. Management Accounting : Manmohan and Goyal
3. Management Accounting : Dr.S.N.Maheshwari

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Comp. Applications) IIIrd year
Semester – V
Cost Accounting-I

Paper:
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	Introduction: Nature and Scope of cost accounting, cost accounting v/s management accounting – cost accounting v/s financial accounting advantages and limitations of cost accounting – installation of costing system – cost concepts – cost classification – direct, indirect chargeable expenses – preparation of cost sheet (theory only) Lab: Using Excel, prepare a cost sheet.	10
II	Material: Direct, indirect material, purchase of material – advantages of centralized buying – disadvantages of centralized buying – advantages and disadvantages of decentralized buying – purchase manager – purchase procedure the stores department – importance of storekeeping – material control – stock levels – pricing of material issue.	15
III	Labour: Direct and indirect labour – time keeping and time booking – methods of wage payment – time rate system – piece rate system – incentive plans Halsey premium plan – Rowan plan – Taylor's differential piece rate system – Merrick differential piece rate system – calculation of labour cost – measurement of labour turn over.	10
IV	Over heads: Classification of over heads – fixed overheads – variable over heads – semi variable over heads – allocation and apportionment of over heads – reapportionment of service department cost to production departments inter – service department transfer – simultaneous equation method – repeated distribution method – trial and error method – absorption of overheads – methods of absorption of factory over heads – percentage on direct material cost method – percentage on direct wages method – percentage. On prime cost method - labour hour rate method – machine hour rate method.	15
V	Marginal Costing & Break even – Analysis: Concept of marginal costing – variable and absorption costing – benefits and limitations of cost, volume and profit analysis – break even point – margin of safety – make or buy decision. Lab: Using Excel, compute problems on marginal costing.	10
		60

Suggested Readings:

1. Jain & Narang – Cost accounting, Kalyani publishes, New Delhi.
2. Sp Iyengar – Cost accounting, Sultan chand & sons, New Delhi.
3. Khan & Jain – Cost accounting, tata Mc Graw hillrs, New Delhi.
4. Jawarlal – Cost accounting, Kalyani publishers, New Delhi.

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Department of Commerce
Nagarjuna Govt. College, Nalgonda
B.Com (Comp. Applications) IIIrd year
Semester – VI
Cost Accounting -II

Paper:
 PPW: 5 (4+1)

Marks: (70+30)

UNIT	Contents	Lectures
I	<p>Methods of Costing – I Unit or output costing – cost sheet or statement of cost – production account – tenders or quotations – number of units as basis – percentage of some other expense.</p> <p>Job Costing and contract Costing; Job costing – contract accounts plant and depreciation on plant – payment terms – work in progress – work certified – work uncertified – method of accounts – work in progress carried forward into next year – calculating of work certified – profit on incomplete contracts.</p> <p>Lab: Using Excel, compute problems on contract costing, process costing and operating costing.</p>	15
II	<p>Methods of Costing II: Process costing – process loss – abnormal process loss – abnormal gain – treatment – accounting for joint products and by products.</p> <p>Operating costing (with reference to transport undertakings only) features of operating cost – applications – transport costing advantages of transport costing – operating cost sheet.</p> <p>Lab: Using Excel, compute problems on contract costing, process costing and operating costing.</p>	15
III	<p>Reconciliation of Cost and financial accounts: Introduction – cost accounting system – reconciliation of cost and financial accounts – reasons for disagreement – need for reconciliation.</p>	8
IV	<p>Standard Costing and variance Analysis – I: Introduction – standard cost and standard costing – standard cost and historical costing – standard cost and estimated cost – budgetary control and standard costing – similarities and differences between budgetary control and standard costing – advantages of standard costing – limitations of standard costing – applicability of standard costing. Steps involved in statement costing – types of standard.</p> <p>Lab: Using Excel, compute problems on variance analysis.</p>	12
V	<p>Variance Analysis: Favorable and unfavorable variance – controllable and uncontrollable variances – principal and sub variance – computation of variance – material variance material cost variance – material price variance – material usage variance – material mix variance – material – yield variance – material sub – usage variance.</p> <p>Labour variance – labour cost variance – labour rate variance – labour time variance – idle time variance - labour mix variance – labour yield variance. Overhead variance – total over head variance – over head expenditure (or budget) variance – over head volume variance – over head capacity variance – oer head calendar variance – over head deficiency variance.</p>	10
		60

Suggested Readings:

1. Jain & Narang – Cost accounting, Kalayani publishers, New Delhi.
2. Sp Iyengar – Cost accounting, Sultan chan & sons, New Delhi.
3. Khan & Jain – Cost accounting, tata Mc Graw hillrs, New Delhi.
4. Jawarlal – Cost Accounting, Kalyani publishers, New Delhi.

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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				
01	Financial Accounting	1. Ananth Rao Lecturer in Commerce Indira Priyadarshini College, Hyderabad	9866653113	
		2. K Mohan Rao Lecturer in Commerce Tara GDC, Sanga Reddy	9441427939	
		3. A Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945	
		4. Sanjeeva Rao Lecturer in Commerce Bhavans Vivekananda College, Sainik puri, Sec'bad	9885847745	
02	Business Economics	1. P Yugandar Rao Lecturer in Economics GDC, Shadnagar		<i>For 'Business Economics' Paper - Question Paper should be set by Commerce Faculty only.</i>
		2.		
		3. SCHV Sharma Lecturer in Economics Badruka College, Kachiguda, Hyd.	040- 27621561	
		4. V Indira Lecturer in Economics GDC(W), Nalgonda	9440854086	
03	BO	1. Naveen Kumar Lecturer in Commerce Badruka College, Kachiguda, Hyd.	9866653113	
		2. Ananth Rao Lecturer in Commerce Indira Priyadarshini College, Hyderabad	9866653113	
		3. Dr. Thukaram Lecturer in Commerce Giriraj Govt. College, Nizamabad.	9440031720	
		4. Dr. P Ravinder Reader in Commerce KNM GDC, Miryalaguda	9848813195	
04	IT	1. Dr. K Someshwar Rao Lecturer in Commerce Badruka College, Kachiguda, Hyd.	9949495712	
		2. Sopan Kashinath Lecturer in Commerce Railway Degree College, Hyderabad	9985286118	
		3. Inna Reddy Lecturer in Computer Applications Govt. City College, Hyd.	994197994	<i>X</i>

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For FIT & other IT Papers, Question Paper should be set by Commerce Faculty only.

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		4. Ravi Chandra Lecturer in Computer Applications BJR GDC, Hyd.	9391370186	
II Year				
05	Advanced Accounting	1. Dr. P Ravinder Reader in Commerce KNM GDC, Miryalaguda	9848813195	
		2. Thammi Reddy Lecturer in Commerce Dr. BRR GDC, Jadcharla.	9959561336	
		3. Dr. G Bhaskar Rao Lecturer in Commerce GDC, Kukatpally, Hyd.	9703529664	
		4.		
06	Business Statistics	1. T Allam Reddy Lecturer in Commerce GDC, Jogipet.	9440016320	
		2. S Ramadevi Lecturer in Commerce GDC(W), Algonda		
		3. Dr. N Prempal Reddy Lecturer in Commerce MKR GDC, Devarakonda.	9440078448	
		4. A Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945	
07	Taxation	1. K Mohan Rao Lecturer in Commerce Tara GDC, Sanga Reddy	9441427939	
		2. Jhansi Laxmi Lecturer in Commerce GDC (W), Nalgonda.	8977599042	
		3. Dr. K Narsing Rao Reader in Commerce SAP Degree College, Vikarabad.	9989999008	
		4. A Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945	
08	FSBI	1. Srinivas Lecturer in Commerce GDC, Nakirekal	9440731909	
		2. Veerender Lecturer in Commerce GDC, Narsapur.	7893033389	
		3. K Satyanarayana Lecturer in Commerce KRR GDC, Kodad..	9948176149	
		4. PSC Gupta Lecturer in Commerce GDC, Alair.	9347474488	

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III Year

09	Business Law	1. Dr. Sanjeeva Rao Lecturer in Commerce Bhavans Vivekananda College, Sainik puri, Sec'bad	9885847745	
		2. Veerender Lecturer in Commerce GDC, Narsapur.	7893033389	
		3. Srinivas Lecturer in Commerce GDC Nakirekal		
		4. KV Ramana Murthy Reader in Commerce Viay Nagar College, Hyd.	9848050475	
10	Corporate Accountintg	1. Dr. N Prempal Reddy Lecturer in Commerce MKR GDC, Devarakonda.	9440078448	
		2.		
		3. Dr. G Bhaskar Rao Lecturer in Commerce GDC, Kukatpally, Hyd.	9703529664	
		4. Uma Jayender Lecturer in Commerce Bhavans Vivekananda College, Sainikpuri, Sec'bad.	9848098405	
11	Cost and Management Accounting	1. Dr. K Anjaneyulu Lecturer in Commerce Badruka College, Kachiguda.	9502784203	
		2. Dr. Ramadevi Lecturer in Commerce GDC(W),Nalgonda	9704849562	
		3. Y Srinivasulu Lecturer in Commerce KRR GDC, Kodad.	9010342197	
		4.		
12	Advanced Corporate Accounting	1. K Ravinder Lecturer in Commerce KRR College, Kodada.	9490042160	
		2. Ramadevi Lecturer in Commerce GDC (W) , Nalgonda	9704849562	
		3.		
		4. G. Bhaskar Rao Lecturer in Commerce GDC, Kukatpally.	9703529664	
13	ent Accountin	1. Dr. Prasanna Lecturer in Commerce VV College, Jambagh, Mozamjahi Mkt, Hyd.	9849048702	
		2. K Anjaneyulu Lecturer in Commerce	9502784203	

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		Badruka College, Kachiguda.		
		3. Gajendra Babu Lecturer in Commerce GDC, Devarakonda.	9440498338	
		4. Dr. Sanjeeva Rao Lecturer in Commerce Bhavans Vivekananda College, Sainik puri, Sec'bad	9885847745	
14	Management Accounting and Control	1. Dr. Prasanna Lecturer in Commerce VV College, Jambagh, Mozamjahi Mkt, Hyd.	9849048702	
		2. K Anjaneyulu Lecturer in Commerce Badruka College, Kachiguda.	9502784203	
		3. Gajendra Babu Lecturer in Commerce GDC, Devarakonda.	9440498338	
		4. Srinivas Lecturer in Commerce GDC Nakirekal		
15	Cost Accounting	1. Ramadevi Lecturer in Commerce GDC (W), Nalgonda	9704849562	
		2. Y Srinivasulu Lecturer in Commerce KRR GDC, Kodad.	9010342197	
		3.		
		4. Dr. K Someshwar Rao Lecturer in Commerce Badruka College, Kachiguda, Hyd.	9949495712	
16	Auditing	1. M Ramesh Lecturer in Commerce KNM GDC, Miryalaguda	9848385258	
		2. K Satyanarayana Lecturer in Commerce KRR GDC, Kodad..	9948176149	
		3. T Allam Reddy Lecturer in Commerce , GDC, Jogipet.	9440016320	
		4. Veerender Lecturer in Commerce GDC, Narsapur.	7893033389	

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FACULTY OF COMMERCE,

B. Com(General & Computer Applications) 1st Year semester Examination

Commerce Subjects

(With effect from 2016-17)

Time:

Marks: 70

Part-A

I. Answer the Following Questions.(Short answer Questions)

5X4=20

1.

2.

3.

4.

5.

Section 'B'

II. Answer the following Questions.(Essay Questions)

5X10=50

6. A)

Or

B)

7. A)

Or

B)

8. A)

Or

B)

9. A)

Or

B)

10. A)

Or

B)

3) A - David

Approval

1) K.S. - David

2) B. Prasad
30/9/16

3) A - David

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Faculty of Commerce
B.Com (General and Computer Applications) 1st Year Semester Examination
Commerce Subjects

Time:

(with effect from 2016-17)

Marks: 70

Part-A

I. Answer the following questions in one sentence or one line

5X2=10

- 1.
- 2.
- 3.
- 4.
- 5.

Part-B

II. Answer the following questions not exceeding one page

5X6=30

6. A)

Or

B)

7. A)

Or

B)

8. A)

Or

B)

9. A)

Or

B)

10. A)

Or

B)

Part-C

III. Answer any three questions from the following not exceeding 3 pages.

3X10=30

- 11.
- 12.
- 13.
- 14.
- 15.

Question Paper Pattern

Semester-I

Semester End exam	70 Marks
Internal exam	30 Marks
Total	100 Marks

Semester-II

Semester End exam	70 Marks
Internal exam	30 Marks
Total	100 Marks

Semester Question Paper Pattern

Part-A Very Short Questions (5X2=10)

Five Questions (No Choice)

One questions from each unit should be given

Part-B Short Questions (5X6=30)

Five Questions (Internal Choice)

Two Questions from each unit should be given

Part-C Long Questions (3X10=30)

Three Questions Out of Five (Overall Choice)

One Question from each unit should be given

Practical Question Paper Pattern (IT)

Practical exam and Execution	30 Marks
Record	10 Marks
Viva-voice	10 Marks

Internal Paper Pattern

Written Exam	20 Marks
Assignment	5 Marks
Seminar	5 Marks

Faculty of Commerce
B.Com (General and Computer Applications) IIInd and III Year Semester
Examination

Commerce Subjects
(with effect from 2014-15) **Marks: 70**

Time:

Part-A

- I. Answer the following questions in one sentence or one line 10X2=20
- 1.
 - 2.
 - 3.
 - 4.
 - 5.
 - 6.
 - 7.
 - 8.
 - 9.
 - 10.

Part-B

- II. Answer the following questions not exceeding one page 5X4=20
11. A) Or
- B)
12. A) Or
- B)
13. A) Or
- B)
14. A) Or
- B)
15. A) Or
- B)

Part-C

- III. Answer any three questions from the following not exceeding 3 pages. 3X10=30
- 16.
 - 17.
 - 18.
 - 19.
 - 20.

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