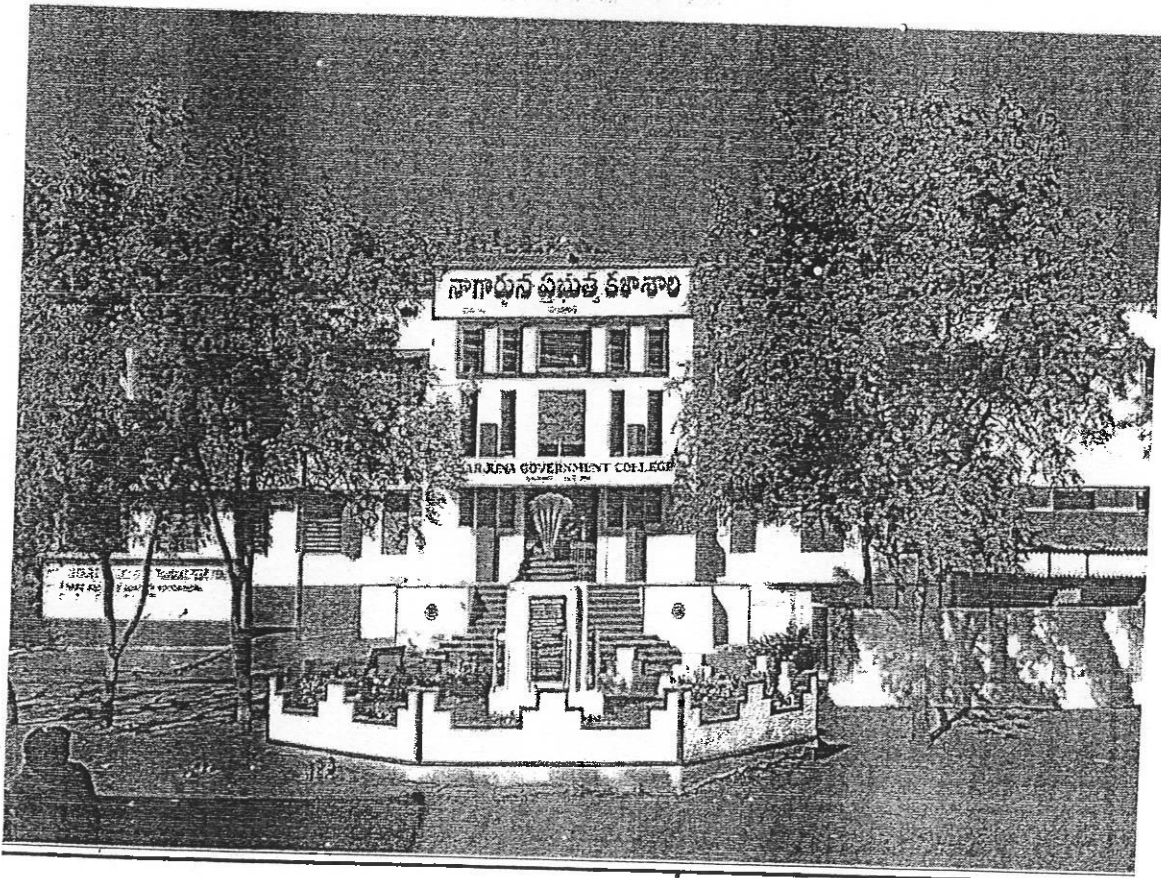


NAGARJUNA GOVERNMENT COLLEGE(A) NALGONDA

(Affiliated to Mahatma Gandhi University)

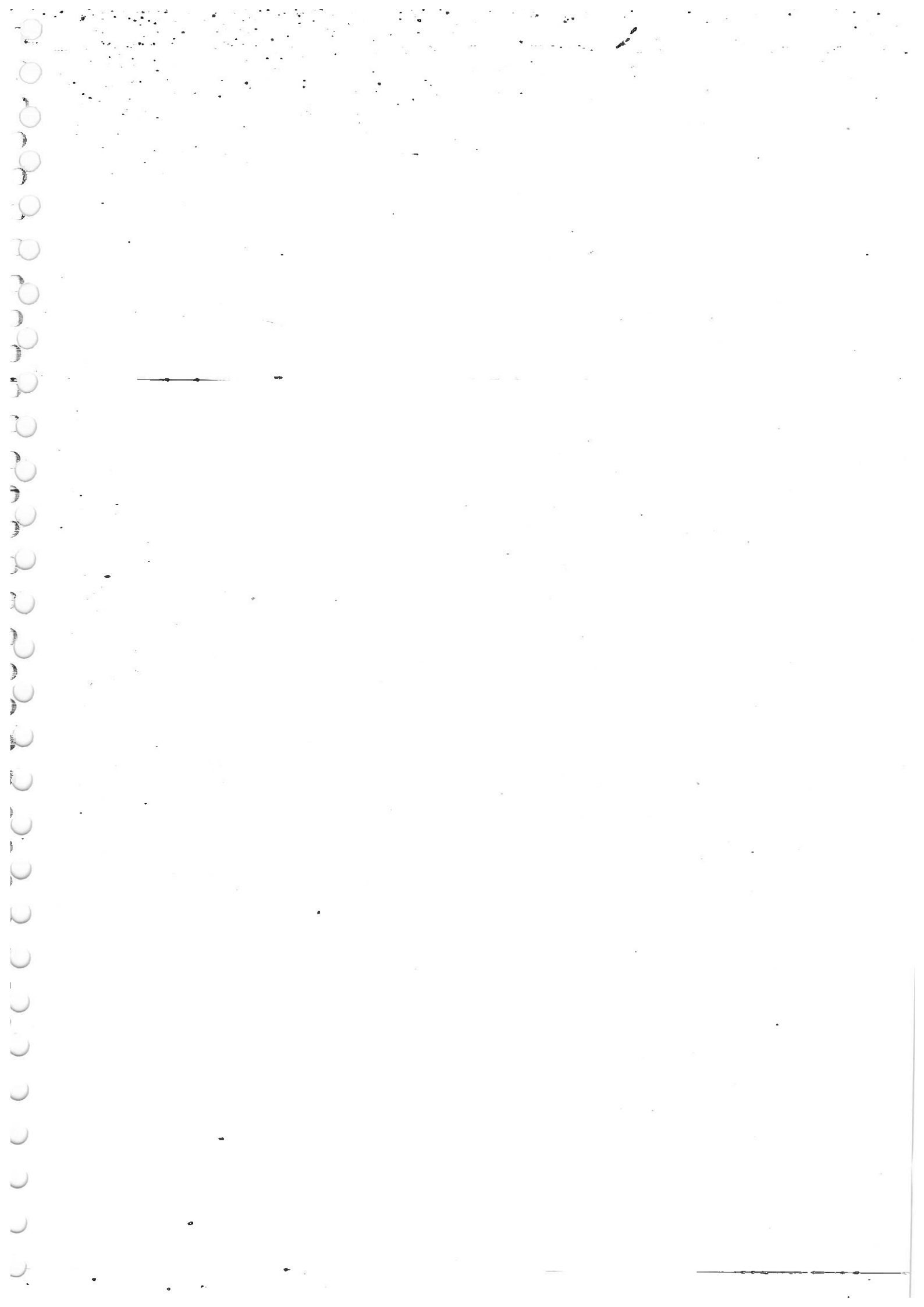
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2017-18



DEPARTMENT OF COMMERCE

BOS 2017-18





NAGARJUNA GOVT. COLLEGE (AUTONOMOUS), NALGONDA

DEPARTMENT OF COMMERCE

BOARD OF STUDIES MEETING

The members of Board of Studies in the Department of Commerce, N.G. College, Nalgonda met under the Chairmanship of Dr. Ch. Satyanarayana on 13-09-2017 and passed the following resolutions.

AGENDA

1. To consider and approve the Old syllabus for B.Com (Gen & C.A) for I, II & III years (I, II, III, IV, V & VI) Semesters for the Academic Year 2017-18.
2. To consider and approve the Choice Based Credit System (CBCS) and Cumulative Grade Point Average (CGPA) system for I, II, & III year students for the Academic year 2017-18.
3. To consider and approve the Continuation of Internal Assessment for the students admitted into I, II & III years Degree Course during 2017-18.
4. To consider and approve the Old syllabus for B.Com (Gen & C.A) for III years (V & VI) Semesters and new syllabus for the B.Com (Gen. & C.A) for I & II years (I, II, III & IV) as per Mahathma Gandhi University, Nalgonda for the Academic Year 2017-18.
5. To consider and approve to conduct year wise practical examinations for III years students for Commerce Subjects.
6. To consider and approve the list of examiners for paper setting and evaluation for B.Com (Gen & C.A) I, II & III years (I, II, III, IV, V & VI) Semesters for the Academic Year 2017-18.
7. To consider and approve the model Question Papers for B.Com (Gen & C.A) I, II & III years (I, II, III, IV, V & VI) Semesters for the Academic Year 2017-18.
8. To consider and approve the Skill Enhancement Compulsory Course (SECC) for II year students from III Semester in Commerce as per the syllabus prescribed by Mahathma Gandhi University for the Academic Year 2017-18.
9. Any other related matters.

RESOLUTIONS:

1. CBCS and CGPA system are approved.
2. To conduct 2 Internal Assessments for 20 Marks, one student seminar for 5 marks and one assignment for 5 marks(total 30 marks) for I, II, & III year students.
3. As per MGU I & II year syllabus is approved.
4. Year wise practical Examination are approved for III year and semester wise practical exams are approved for I year students.
5. List of the examiners are approved.
6. Model question papers are approved.
7. The Skill Enhancement Compulsory Course(SECC) for II year students from III & IV Semesters is approved
8. Internal Examinations are conducted for 30 marks. Semester end exams are conducted for 70 marks, it is mandatory to get a minimum of 28 marks for one to get through it. On the whole for 100 marks one must get 40 marks to get through the paper.

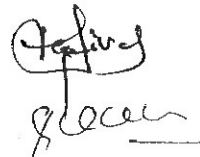
Chair Person: Dr.Ch.Satyanarayana



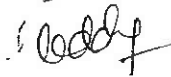
Members

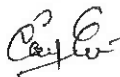
1. Dr.A.Shanker
2. Dr.D.Srinivas
3. Sri.G.Srinivas
4. Sri. S.Vasudev
5. Sri. V.Venkateshwer Reddy
6. Sri.O.Vishnumurthy











CONTENTS

S.No	Name of the Item	Page. No
1	B.Com (General) First Year Syllabus Structure - CBCS	2-3
2	B.Com (CA) First Year Syllabus Structure-CBCS	2-3
3	B.Com (General &CA) First Year Syllabus (I SEM & II-SEM)	
4	B.Com (General &CA) Second Year Syllabus (I SEM & II-SEM)	12-21
5	B.Com (General &CA) Final Year Syllabus (I SEM & II-SEM)	22-36
6	Question Paper Pattern	37-40
7	Examiners Panel	41-44

DEPARTMENT OF COMMERCE, N.G.C

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	Environmental Studies	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	Gender Sensitisation	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

1) English 2) 1st Sem 3) 2nd Sem 4) 3rd Sem

5) 4th Sem 6) 5th Sem 7) 6th Sem

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	4	4
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	4T+2P	5
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
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

1) ~~CDH~~ 2) A-Group 3) ~~Jaipur~~ 4) ~~CDH~~
 5) ~~laddy~~ 6) ~~Payle~~ ~~8000~~

DEPARTMENT OF COMMERCE, N.G.C.

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

B.COM (Computer Applications) PROGRAMME

FIRST YEAR:
SEMESTER-I

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	Environmental Studies	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	Gender Sensitisation	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	Relational Database Management Systems	DSE-4B	3T+2P	4
		Total		31	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	Programming with C	DSC-4C	3T+2P	4
		Total		31	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	Objective Oriented Programming with C++	DSC-4D	3T+2P	4
		Total		31	30

1) env 2) A-Comp 3) English 4) all
5) lady 6) code flow

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	4	4
32.	BC504	Business Law	DSC-2E	4	4
33.	BC505	Banking Theory & Practice	DSC-3E	4	4
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4
35.	BC507	Elective - I	DSE-1A	4T+2P	5
36.	BC508	Elective - II	DSE-2A	4T+2P	5
		Total		33	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	Elective - I	DSE-1B	5	5
44.	BC608	Elective - II	DSE-2B	5	5
		Total		32	30
		GRAND TOTAL		189	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

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	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

1) CC 2) A 3) CC 4) CC
 5) CC 6) CC CC

B.Com (General & CA)

First Year Syllabus (CBCS)



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

2017-18

SYLLABUS

Paper : (BC 104) : FINANCIAL ACCOUNTING - I

Paper: BC104
THPW: 5 Hrs
Credits : 5

Max. Marks: 50
Exam Duration: 3 Hrs

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

UNIT-I: ACCOUNTING PROCESS:

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

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

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

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

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

SUGGESTED READINGS:

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

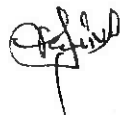
Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves—relationship between total marginal and average revenues- --Break Even Analysis—Meaning - Assumptions - Uses and Limitations.

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.

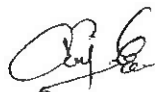














Paper : (BC 106) : BUSINESS ORGANISATION

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: Niranjana 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.

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.

Handwritten signatures: A-Do, P, G, W

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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.





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 Publications.

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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 Rang, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

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Second Year Syllabus (CBCS)



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

2017-18

SECOND YEAR SYLLABUS

Paper : (BC 301): PRINCIPLE OF INSURANCE

Paper: BC 301

PPW: 2 Hrs, Credits : 2

Max. Marks: 100

Exam Duration: 3Hrs

Objectives: The objectives of the course are : 1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contracts. 3) give an overview of major Life Insurance and General Insurance Products

UNIT I: RISK MANAGEMENT AND INSURANCE : Understanding of Risk Management – Different Types of Risks – Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance – Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities

UNIT II: INSURANCE BUSINESS AND MARKET : Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers – Role of Insurance in Economic Development and Social Security – Contribution of Insurance to the Society – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Insurance Specialists – Role of Regulators – Other Bodies Connected with Insurance

UNIT III: INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS : Common Terms in Insurance: Life and Non Life – Specific Terms in Insurance: Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers – Different Customer Needs – Importance of Customers – Customer Mindsets – Customer Satisfaction – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior

UNIT IV: INSURANCE CONTRACT : Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause

UNIT V: INSURANCE PRODUCTS : a) *Life Insurance Products:* Risk of Dying Early – Risk of Living too Long – Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans – Traditional Products – Linked Policies – Features of Annuities and Group Policies. b) *General Insurance Products:* Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks

SUGGESTED READINGS

- | | |
|--|---|
| 1. Risk Management and Insurance | : Vaughan and Vaughan |
| 2. Risk Management | : A Publication of the Insurance Institute of India :
Brinda Publishing House, Hyderabad |
| 3. Role of Insurance in Financial inclusion | : Sagar Sanyal |
| 3. Guide to Risk Management | : P.K. Gupta |
| 4. Insurance and Risk Management | : Tripathi PHI |
| 5. Insurance Theory and Practice | : Neelam C Gulati, Excel Books |
| 6. Principles of Insurance Management | : Black, JR KENNETH & Harold Skipper, Pearson |
| 7. Life and Health Insurance | : (13 th Edition), George E Rejda |
| 8. Principles of Risk Management and Insurance | : Trieschman ,Gustavson and Hoyt . South Western College Publishing |
| 9. Risk Management and Insurance | : Cincinnati, Ohio |

Suggested Websites : 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in

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Paper : (BC 304) : ADVANCED ACCOUNTING

Paper: BC 304
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3 Hrs

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

UNIT-I: PARTNERSHIP ACCOUNTS-I:

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

UNIT-II: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

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

Handwritten signatures and initials: A. Gupta, J. Singh, M. Singh

Handwritten signatures and initials: S. Gupta, S. Gupta, S. Gupta

Paper : (BC 305) INCOME TAX – I

Paper: BC 305
PPW: 5 Hrs
Credits : 5

Max. Marks: 100 /
Exam Duration: 3Hrs

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

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax.

Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT-III: INCOME FROM SALARIES:

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

UNIT-IV: INCOME FROM HOUSE PROPERTY:

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

UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

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

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Paper: (BC 306): BUSINESS STATISTICS-I

Paper: BC 306
PPW: 4Hrs
Credits : 4

Max. Marks: 100
Exam Duration: 3hrs

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

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

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

UNIT-III: MEASURES OF CENTRAL TENDENCY:

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:

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

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn,Sweenly,Williams,Cingage.

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Paper : (BC 307) : ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BC 307
PPW: 4 Hrs
Credits : 4

Max. Marks: 100
Exam Duration: 3Hrs

Objective: To have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.

UNIT-I: INTRODUCTION:

Entrepreneur: Evolution-Concept - Functions- Characteristics - Importance of Entrepreneur- Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India - Opportunities & Challenges-Entrepreneurship today.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT:

Entrepreneurial opportunities in India-Environment Scanning- Idea Generation - Transformation of Ideas into Opportunities - Idea & opportunity assessment - Market assessment - Trend spotting - Creativity & Innovation - Innovative process - Selection of the right opportunity.

UNIT-III: PROJECT AND MSMEs:

Project: Concept -Classification - Identification - Formulation - Design - Planning and Appraisal - Social Cost-Benefit Analysis - Budget and Planning Financial Analysis & Project Financing - MSME - Government Policy and Support.

UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:

Entrepreneurship Development Programmes - Policies of the Government - Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs - Role of Financial Institutions and Banks.

UNIT-V: BUSINESS ETHICS:

Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

SUGGESTED READINGS:

1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson:
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.
11. Entrepreneurial Development and Business Ethics : Prof.Sarma V.S.Veluri, Prof.M.Yadagiri, Dr.Surender Gade, Sarita Madipelli

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Paper : (BC 404) : CORPORATE ACCOUNTING

Paper: BC 404
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3 Hrs

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bill. Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:

Introduction – Formats-Revenue Account-Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy-III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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Paper : (BC 405) : INCOME TAX – II

Paper: BC 405
PPW: 5 Hrs
Credits : 5

Max. Marks: 100
Exam Duration: 3Hrs

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

UNIT-I: CAPITAL GAINS:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

UNIT-II: INCOME FROM OTHER SOURCES:

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT-V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B. Lal, Pearson Education.
4. Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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Paper: (BC 406) : BUSINESS STATISTICS-II

Paper: BC 406

PPW: 4 Hrs

Credits : 4

Max. Marks: 100

Exam Duration: 3hrs

OBJECTIVE: To inculcate analytical and computational ability among the students.**UNIT-I: REGRESSION:**

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

UNIT-II: INDEX NUMBERS:

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

UNIT-III: TIME SERIES:

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

UNIT-IV: PROBABILITY:

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

UNIT-V: THEORITCAL DISTRIBUTIONS:

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

SUGGESTED READINGS:

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

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Paper : (BC 407) : FINANCIAL STATEMENT ANALYSIS

Paper: BC 407
PPW: 4Hrs
Credits : 4

Max. Marks: 100
Exam Duration: 3 Hrs

Objective: To acquire knowledge and techniques of Financial Statements' Analysis.

UNIT-I: INTRODUCTION:

Financial Statements: Meaning – Components: Assets – Liabilities – Equity - Income and Expenditure and their features – Constituents: Income Statement and Balance Sheet their features - Information incorporated and their Qualitative requirements - Limitations. (Theory only)

UNIT-II: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis.(Including problems)

UNIT-III: RATIO ANALYSIS:

Meaning – Objectives – Classification – Advantages and Limitations – Computation of various ratios: Activity Ratios - Liquidity Ratios - Solvency Ratios - Profitability Ratios.(including problems)

UNIT-IV: FUNDS FLOW ANALYSIS:

Concept of Fund – Meaning and Importance – Statement of Changes in Working Capital – Statement of Sources and Application of Funds – Limitations: (Including problems)

UNIT-V: CASH FLOW ANALYSIS (AS-3):

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement (including problems)

SUGGESTED READINGS:

1. Financial Statement Analysis: George Foster, Pearson
2. Financial Statement Analysis: K R Subramanyam, TMH
3. Financial Statement Analysis: George Foster, Pearson ----Repeated ---Pl. delete
4. Advanced Management Accounting: Ravi M Kishore, Taxmann
5. Management Accounting: S.P.Gupta
6. Accounting for Managerial Decisions: Shashi K Gupta, Kalyani Publishers

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B.Com (General & CA)

Third Year Syllabus (CBCS)



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

2017

B.Com (Regular & Comp. Applications)

Semester - VI

Business Laws

Paper Code: 601

PPW: 5

Time: 2hr 30mts

Marks:50

Unit - 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.

Unit - II

Essential commodities act 1935:

Definitions – objectives – powers of control production – supply – distribution – penalties for violation.

Unit - 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.

Unit - 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.

Unit - 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

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. Guisgan & Kapoor: a hand book of business law
8. ND Kapoor company law & secretarial pratice, Sultan chand & sons New Delhi

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B.Com (General) IIIrd Year
Semester - V
Cost and Management Accounting

Paper: 503
Ppw: 5

Marks:50
Time:2 hrs ½ mint

Unit – I

Introduction:

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.

Unit – 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.

Unit – 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.

Unit – IV

Methods of Costing:

Single or output Costing, Job and Contract Costing: Features Costing process – Computation of Cost.

Unit – V

Process Costing:

Features, Treatment of normal and abnormal losses, preparation of process Cost Accounts (Excluding Equivalent products and inter profits)

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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B.Com (General) III
Semester - VI
Cost and Management Accounting

Paper: 603

Ppw:5

Marks: 50

Time:2 hrs ½ mint

Unit - 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)

Unit - 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)

Unit - III

Standard Costing:

Meaning and Importance – variance analysis: Material and labour variances.

Unit - IV

Operation Costing:

Introduction-Features of Operating Cost – Applications-Transport Costing advantages – Operating cost sheet-Simple problems on Preparation of operating cost sheet.

Unit - 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)

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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Arora *Prashanth* *Arora*

B.Com(General & Comp.Applications) IIIrd year
Semester – V
Corporate Accounting – I

Paper Code:502
PPW: 5

Time: 2hr 30mts
Marks:50

Unit – I

Accounting Standards: Need and importance - An overview of Indian Accounting Standards: Indian Accounting standards and International Accounting Standards – Scope and Procedure

Unit – II

Valuation of Goodwill:

Valuation of goodwill need and methods – Average profit method, weighted average profit method, super profit method, Capitalization method.

Unit – III

Company Accounts:

Preparation of Final Accounts-Provisions relating to preparation of final accounts-profit and/loss account and balance sheet

Unit – IV

Issue of Bonus Shares:

Issuing bonus shares – accounting treatment – Issue and redemption of preference share – issue and redemption of debentures (Simple Problems)

Unit – V

Life Insurance Companies: Preparation of Revenue Account – (Profit and loss account) - Balance Sheet and Valuation Balance Sheet and Insurance Claims (Simple Problems).

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.Iyengar : 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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B.Com (General & Comp.Applications) IIIrd year
Semester - VI
Corporate Accounting - II

Paper Code:602
PPW: 5

Time: 2hr 30mts
Marks:50

Unit - 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).

Unit - II

Absorption and reconstruction: Introduction to Absorption, Internal and External Reconstruction - Accounting Treatment- Preparation of final statements after reconstruction.

Unit - 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.

Unit - 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)

Unit - V

Bank Accounts: Legal provisions – accounts and books – preparations of final accounts latest format.

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

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B.Com (General) IIIrd Year
Semester V
ADVANCED CORPORATE ACCOUNTING

Paper : 505
PPW : 5

Time : 2hr.30mint.
Marks:50

UNIT - I

The Accounts of Holding Companies:

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.

UNIT - II

Capital-Reserve:

Preference share capital in subsidiary companies – debentures in subsidiary companies (Including problems related to the single subsidiary company)

UNIT - III

Accounts of Electricity Companies (double – Accounting System)-I

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.

UNIT - IV

Accounts of Electricity Companies (double – Accounting System)-II

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)

UNIT - V

Lease Accounting Concepts

Meaning – steps – types – financial evaluation – provisions of Indian accounting standard No. 19 (theory only)

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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B:Com(General) IIIrd year
Semester VI
ADVANCED CORPORATE ACCOUNTING

Paper: 605
PPW : 5

Time :2hr.30mint.
Marks:50

Lease Accounting

UNIT - I

Methods of computing lease rentals – advantages and disadvantages (including problems)

Human Resource Accounting

UNIT - II

Definition, Objectives, Approaches, Assumptions, advantages limitations of HRA, HRA in India.
Historical cost Accounting Replacement cost method, opportunity cost method (theory only)

Social Responsibility Accounting

UNIT - III

Meaning, Nature of social responsibility, need, objectives, accounting concepts and objectives of Social responsibility, Indicators of Social Performance (theory only)

Liquidation of Companies-I

UNIT - IV

Scope, contributory preferential payments, preference divided statement of affairs and deficiency/surplus account.

UNIT - V

Liquidation of Companies-II

Liquidators final statement of account, liquidators remuneration receiver for debenture holders list "B" contributors (Including problems)

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

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Handwritten signatures and initials: S. M. Shukula, J. S. P., A. S. P.

B.Com (General) IIIrd Year
Semester VI
MANAGEMENT ACCOUNTING

Paper Code No.:606
Instruction:5PPW

Duration :2hr.30min.
Marks:50

UNIT – I

Working Capital

Importance of working capital-Estimation of working capital requirements (Including problems).

UNIT – II

Funds Flow Statement Analysis

Meaning and concept of funds – uses and limitations of funds flow statement – preparation of funds flow statement. (Including problems)

UNIT – III

Cash Flow Statement Analysis

Concept of cash – Meaning – uses and limitations of cash flow statement construction of cash flow statement as per Accounting Standard No. 3 (including problems)

UNIT – IV

Fundamentals of Capital Budgeting- 1

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)

UNIT – V

Fundamentals of Capital Budgeting- 2

Meaning Fundamentals of Capital Budgeting , Modern Techniques or discounting techniques, advantages disadvantages (including problems)

Suggested readings:

1. Management Accounting : Dr.S.N.Maheshwari
2. Management Accounting : Manmohan and Goyal
3. Practical problems in Management Accounting : Dr.Kulsneshta 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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B.Com (Gen & Computer Applications) IIIrd Year

Semester V

AUDITING

Paper: 504

P.P.W:5

Time: 2 hrs 30min

Marks: 50

UNIT - I

Introduction to Auditing:

Auditing: Meaning, Definition, Evolution, Objectives, and Importance.

UNIT - 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).

UNIT - III

Auditor

Auditor: Qualifications and disqualifications-Qualities-Appointment and Reappointment-Remuneration-Removal-Rights-Duties-Liabilities.

UNIT - 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

UNIT - V

Vouching:

Vouching: Meaning-Vouching of Cash and trading transactions-Investigation, Verification and valuation of assets and liabilities-Differences between vouching, investigation verification and valuation.

Labwork: Voching of a Cash Book of a local business unit.

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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Handwritten signatures and initials: R.G. Saxena, N.D. Kapoor, B.N. Tandan

B.Com (Gen & Computer Applications) IIIrd Year

Semester VI

AUDITING

Paper :604

P.P.W:5

Time:2 hrs 30min

Marks: 50

UNIT - I

Audit of Financial Statements

Receipts- Payments-Sales-Purchases-Fixed Assets-Investments-Personal-Ledger-Inventories-Capital and Reserves-Other assets-Others Liabilities.

UNIT - II

Audit of Institutions

Partnership-manufacturing and other Companies-Non trading Concerns.

UNIT - III

Audit Report

Contents - Preparation of audit report - Fair report-Qualified report.

Lab work: Collection of model audit reports from local auditor and preparation of similar reports

UNIT - IV

Report Writing

Business Correspondence and Report Writing: Basic Principles-Business letters.

UNIT - V

Business Reports

Structure-Preparation of routine reports and special reports.

Lab work: Drafting of model business letters and preparation of business reports.

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.

Handwritten signatures: A. Singh, Singh, and others.

Handwritten signatures: Bobby, Gupta, and others.

B.Com (Comp. Applications)
Semester - V
Management Accounting & Control

Paper Code No.:606
Instruction:5 PPW

Duration :2hr.30mint.
Marks:50

UNIT - 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.

UNIT - II

Financial Statement Analysis - 1

Meaning advantages, limitations-different kinds of financial statement, preparation and presentation of financial statement – comparative financial statement.

UNIT - III

Financial Statement Analysis - 2

Common size financial statement and trend analysis.

UNIT - 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.

UNIT - V

Ratio analysis - 2

Computation and Interpretation of Turnover and solvency ratios.

Suggested readings:

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

Handwritten signatures and initials:
A-Don, P. Singh, M. M.
A. K. Singh, P. Singh, S. Singh

B.Com (Computer Applications) IIIrd Year
Semester VI

MANAGEMENT ACCOUNTING & CONTROL

Paper Code No.:
Instruction:5PPW

Duration :2hr.30mint.
Marks:50

UNIT – I

Working Capital

Importance of working capital – Estimation of working capital requirements.

UNIT – II

Funds Flow Statement

Meaning and concept of funds – uses and limitations of funds flow statement – preparation of funds flow statement.

UNIT – 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

UNIT – IV

Budgetary Control 1

Objectives, advantages, limitations of budgets – Essentials of Budgets and Budgetary control – Classification of Budgets. Production Budget – Cash budget – Material Budget.

UNIT – V

Budgetary Control 2

Sales Budgets – Overheads Budget – Flexible Budgets – Fixed Budget – Functional Budget.

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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B.Com (Comp. Applications)
Semester - V
Cost Accounting

Paper Code: 505
PPW:5

Time: 2hr 30mts
Marks:50

Unit - 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)

Unit - 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.

Unit - III

Labour:

Direct and indirect labour – time keeping and time booking – methods of wage payment – time rate system – piece rate system – incentive plans Haslsey premium plan – Rowan plan – Taylor's differential piece rate system – merric differential piece rate system – calculation of labour cost – measurement of labour turn over.

Unit - IV

Over heads:

Classification of overheads – fixed overheads – variable over heads – semi variable over heads – allocation and apportionment of overheads – 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.

Unit - 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.

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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FACULTY OF COMMERCE,
B. Com (Gen&Computer Applications) for I & II Year for I, II, III & IV
Semester Examinations
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.
- 6.
- 7.
- 8.

Part-B

II. Answer the following Questions.(Essay Questions)

5X10=50

9. A)

Or

B)

10. A)

Or

B)

11. A)

Or

B)

12. A)

Or

B)

13. A)

Or

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FACULTY OF COMMERCE,
B.Com (Gen&Computer Applications) for III Year for V & VI Semester Examinations
Commerce Subjects
(With effect from 2014-15)

Time:

Marks: 70

Part-A

I. Answer the Following Questions:(Short answer Questions) 5X2=10

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

Part-B

II. Answer the following Questions.(Essay Questions) 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.

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EXAMINATIONS PATTERN

I, II, III & IV
For all semesters

Semester End exam 70 Marks

Internal Exam 30 Marks

Total 100 Marks

Semester Question Paper Pattern

Part-A Short Questions (5x4=20)

Five Questions Out of eight (Overall Choice)

Part-B Long Questions (5x10=50)

Five Questions (Internal Choice)

Two Questions from each unit should be given

Internal Paper Pattern

Written Exam 20 Marks

Assignment 5 Marks

Seminar 5 Marks

Total 30 Marks

Practical Question Paper Pattern (IT)

Practical Exam & Execution 10 Marks

Record 5 Marks

Viva-voice 5 Marks

Total 20 Marks

Practical Question Paper Pattern for Third year

Practical Exam & Execution 30 Marks

Record 10 Marks

Viva-voice 10 Marks

Total 50 Marks

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8/10/2020

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. A Shankar Lecturer in Commerce KRR GDC, Kodad	MAU	9849531945
		2. S.Jhansi Laxmi Asst Prof .of commerce GDC (W), Nalgonda.	MAU	8977599042
		3. Dr.Ch.Kishore kumar Asst Prof .of commerce GDC, Khairathabad.	OU	8106509194
02	Business Economics	1. Dr.D.Srinivas Asst Prof .of commerce GDC, Nakirekal	MAU	9959561336 9666398304
		2. K Ravinder Asst Prof .of commerce KRR College, Kodada.		9490042160
		3. R Sridhar Asst Prof .of commerce Vivekanda GDC, Hyderabad.	OU	9989942161
03	BO	1. Dr. P Ravinder Reader in Commerce KNM GDC, Miryalaguda	MAU	9848813195
		2. Sri.G.Srinivas Asst Prof .of Commerce GDC, Huzurabad.	SU	9290882263
		3. Dr.D.Tiruvengala Chary, Assistant Professor of Commerce, KDC, Hanamkonda.	EU	9849610028
04	IT	1. R Sridhar Asst Prof .of commerce Vivekanda GDC, Hyderabad.		9989942161
		2. G. Srinivas Asst Prof .of Commerce GDC, Huzurabad.		9290882263
		3. S. Dhanraj Asst Prof .of commerce GDC, Kondanagula.	PU	9959777673

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II Year

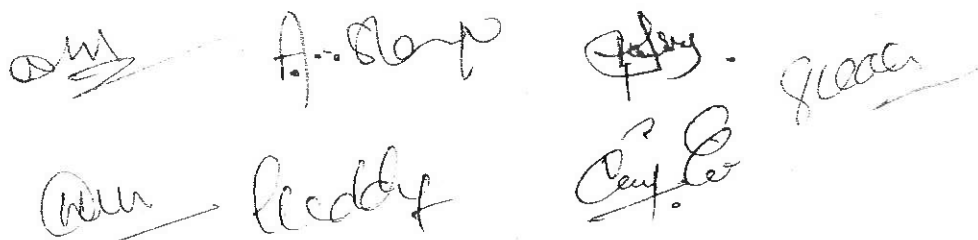
05	Advanced Accounting	1. Dr. P Ravinder Reader in Commerce KNM GDC, Miryalaguda	9848813195	
		2. Dr.D.Srinivas Asst Prof .of commerce GDC, Nakirekal	9959561336 96663983	04
		3. P. Ramadevi Asst Prof .of commerce GDC(W), Algonda	9704849562	
06	Business Statistics	1. Dr. N Prempal Reddy Lecturer in Commerce MKR GDC, Devarakonda.	9440078448	
		2. A. Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945	
		3. G. Srinivas Asst Prof of Commerce GDC, Huzurabad.	9290882263	
07	Income Taxation	1. S.Jhansi Laxmi Asst Prof .of commerce GDC (W), Nalgonda.	8977599042	
		2. Y .Srinivasulu Asst Prof .of commerce KRR GDC, Kodada.	9010342197	
		3. S. Dhanraj Asst Prof .of commerce GDC, Kondanagula.	9959777673	
08	ED and BE	1. Dr. Gopala Sudharshan, Asst Prof .of Commerce GDC, Siddipet.	9989450086	
		2. Dr. B.Vishnu kumar Asst Prof .of commerce GDC, Mahaboobabad.	9849070814	
		3. Dr.Ch.Kishore kumar Asst Prof .of commerce GDC, Khairathabad.	8106509194	

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Handwritten signatures and initials: G. Srinivas, S. Srinivas, S. Srinivas

III Year

09	Business Law	1. K Ravinder Asst Prof .of Commerce KRR College, Kodada.	9490042160	
		2. Dr. Gopala Sudharshan Asst Prof .of commerce GDC, Siddipet.	9989450086	
		3. Dr.D.Srinivas Assistant Professor of Commerce GDC, Nakirekal	966639304 9666398304	
10	Corporate Accountintg	1. Dr. N Prempal Reddy Lecturer in Commerce MKR GDC, Devarakonda.	9440078448	
		2. Dr.Salaiah, Assistant Professor of Commerce, GDC, Ramannapet	9848390513	
		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. P. Ramadevi Lecturer in Commerce GDC(W),Nalgonda	974849562	
		3. Y Srinivasulu Lecturer in Commerce KRR GDC, Kodad.	9010342197	
12	Advanced Corporate Accounting	1. P. Ramadevi Lecturer in Commerce GDC (W) , Nalgonda	9704849562	
		2. Dr.Salaiah Assistant Professor of Commerce, GDC, Ramannapet	9848390513	
		3. G. Bhaskar Rao Lecturer in Commerce GDC, Kukatpally.	9703529664	
		4. A Shankar Lecturer in Commerce KRR GDC, Kodad	9849531945	



 A. Sanyal
 Reddy
 P. Sanyal
 Sanyal
 Sanyal

13	Management Accounting	1. Dr. Prasanna Lecturer in Commerce VV College, Jambagh, Mozamjahi Mkt, Hyd.	9849048702	
		2. Dr.B.Vishnu Kumar Assistant Professor of Commerce, Mahaboobabad	9849070814	
		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	
15	Cost Accounting	1. P.Ramadevi Lecturer in Commerce GDC (W), Nalgonda	9704849562	
		2. Y Srinivasulu Lecturer in Commerce KRR GDC, Kodad.	9010342197	
		3. Dr.D.Tiruvengala Chary, Assistant Professor of Commerce, KDC, Hanamkonda.	9849610028	
		4. M Ramesh Lecturer in Commerce KNM GDC, Miryalaguda	9949495712	
16	Auditing	1. M Ramesh Lecturer in Commerce KNM GDC, Miryalaguda	9848385258	
		2. G.Srinivas, Assistant Professor of Commerce, GDC, Huzurabad.	9290882263	
		3. Dr.D.Tiruvengala Chary Assistant Professor of Commerce, Kakatiya Govt. College, Hanamkonda	9949610028	

