



**NAGARJUNA GOVERNMENT COLLEGE
(AUTONOMOUS)
NALGONDA**

www.ngcnalgonda.org

(Re Accredited by NAAC with "A" Grade)

BOARD OF STUDIES

DEPARTMENT OF COMMERCE

2020-21

NAGARJUNA GOVT.COLLEGE (AUTONOMOUS), NALGONDA

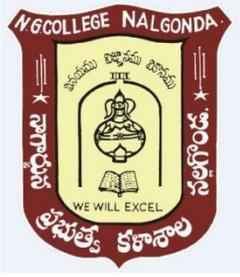
DEPARTMENT OF COMMERCE

BOARD OF STUDIES

2020-21

Board of studies in the Department of Commerce has been constituted with the following members for the year 2020-21

S.No	Name	Designation
1	Dr.Akula Ravi Asst.Prof.of Commerce MG University Nalgonda	BOS Chair Person
2	Dr.K.Sridevi Asst.Prof.of Commerce MG University Nalgonda	University Nominee
3	Dr.D.Narayana Rao In-Charge of Department of Commerce Nagarjuna Govt.College,Nalgonda	HOD I/C
4	J.Nagaraju Asst.Prof.of Commerce GDC(W) Nalgonda	Subject Expert
5	N.Bala Asst.Prof.of Commerce MKR GDC Devarakonda	Subject Expert
6	S.Vasudev Lecturer in Commerce Nagarjuna Govt.College,Nalgonda	Member
7	N.Venkat Reddy Lecturer in Commerce Nagarjuna Govt.College,Nalgonda	Member
8	O.Vishnumurthy Lecturer in Commerce Nagarjuna Govt.College,Nalgonda	Member



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. Akula Ravi on _____ and passed the following resolutions.

AGENDA

1. To consider and approve the New syllabus for B.Com (C.A) for I year (I & II) Semesters for the Academic Year 2020-21.
2. To consider and approve the Old syllabus for B.Com (C.A) for II year (III, IV) Semesters and To consider and approve the Old syllabus for B.Com (GEN & C.A) for III year (V & VI) Semesters for the Academic Year 2020-21.
3. 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 2020-21.
4. To consider and approve the Continuation of Internal Assessment for the students admitted into I, II & III years Degree Course during 2020-21.
5. To consider and approve the New syllabus for B.Com (C.A) for I year (I & II) Semesters and To consider and approve the Old syllabus for B.Com (C.A) for II year (III, IV) Semesters and To consider and approve the changes in Old syllabus for B.Com (GEN & C.A) for III year (V & VI) as per Mahathma Gandhi Univesity, Nalgonda for the Academic Year 2020-21.
6. To consider and approve the According to GB Meeting the following changes are in Sem-V and Sem-VI of III year previous papers.
7. To consider and approve to conduct year wise practical examinations for III years students for Commerce Subjects.
8. To consider and approve the list of examiners for paper setting and evaluation for B.Com (C.A) I, II years and B.Com (GEN & C.A) III years (I,II,III,IV,V&VI) Semesters for the Academic Year 2020-21.
9. To consider and approve the model Question Papers for B.Com (C.A) I, II years and B.Com (GEN & CA) III year (I,II,III,IV,V&VI) Semesters for the Academic Year 2020-21.
10. To consider and approve the Skill Enhancement Compolsory Course (SECC) for II & III years students from III,IV,V&VI Semesters in Commerce as per the syllabus prescribed by Mahathma Gandhi University for the Academic Year 2020-21.
11. 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 & III years syllabus is approved.
4. Semester wise practical Examination are approved for I, II & III year students.
5. List of the examiners are approved.
6. Model question papers are approved.
7. The Skill Enhancement Compulsory Course (SECC) for II & III year students from III, IV,V & VI 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.Akula Ravi

University Nominee: Dr.K.Sridevi

Members

1. **Sri.J. Nagaraju**
2. **Sri. N. Bala**
3. **Sri. S.Vasudev**
4. **Sri. N.Venkat Reddy**
5. **Sri.O.Vishnumurthy**

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S.NO	NAME OF THE TOPIC	PAGE NO
1	B.Com (CA) First Year Syllabus Structure-CBCS	
2	B.Com (CA) First Year Syllabus (I SEM & II-SEM)	
3	B.Com (CA) Second Year Syllabus Structure-CBCS	
4	B.Com (CA) Second Year Syllabus (III SEM & IV-SEM)	
5	B.Com (GEN & CA) Third Year Syllabus Structure-CBCS	
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7	Question Paper Pattern	
8	Examiners Panel List	

**B.COM (Computer Applications)
CBCS COURSE STRUCTURE
w.e.f. 2020-21**

<i>Sl.No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>
(1)	(2)	(3)	(5)	(6)
SEMESTER – I				
1.	ELS1	English (First Language)	4	4
2.	SLS1	Second Language	4	4
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2
4.	DSC101	Financial Accounting–I	5	5
5.	DSC102	Business Organization and Management	5	5
6.	DSC103	Fundamentals of Information Technology	3T+4P	5
		Total	27	25
SEMESTER – II				
7.	ELS2	English (First Language)	4	4
8.	SLS2	Second Language	4	4
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2
10.	DSC201	Financial Accounting–II	5	5
11.	DSC202	Business Laws	5	5
12.	DSC203	Programming with C and C++	3T+4P	5
		Total	27	25
SEMESTER – III				
13.	ELS3	English (First Language)	3	3
14.	SLS3	Second Language	3	3
15.	SEC1	a) Principles of Insurance/ b) Foundation of Digital Marketing/ c) Fundamentals of Business Analytics	2	2
16.	SEC2	a) Practice of Life Insurance/ b) Web Design & Analytics/ c) Application of Business Analytics	2	2
17.	DSC301	Advanced Accounting	5	5
18.	DSC302	Business Statistics-I	5	5
19.	DSC303	Relational Database Management System	3T+4P	5
		Total	27	25
SEMESTER – IV				
20.	ELS4	English (First Language)	3	3
21.	SLS4	Second Language	3	3
22.	SEC3	a) Practice of General Insurance/ b) Social Media Marketing c) Business Intelligence	2	2
23.	SEC4	a) Regulation of Insurance Business/ b) Search Engine Optimization & Online Advertising c) Data Visualisation & Storytelling	2	2

24.	DSC401	Income Tax/Excel Foundation	5	5
25.	DSC402	Business Statistics-II	5	5
26.	DSC403	Web Technologies	3T+4P	5
		Total	27	25
SEMESTER – V				
27.	ELS5	English (First Language)	3	3
28.	SLS5	Second Language	3	3
29.	GE	Business Economics	4	4
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) Financial Reporting-I	5	5
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax & Regulation	3T+4P 5	5
32.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5
		Total	29/27	25
SEMESTER - VI				
33.	ELS6	English (First Language)	3	3
34.	SLS6	Second Language	3	3
35.	PR	Research Methodology and Project Report	2T+4R	4
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) Financial Reporting-II	5	5
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P 5	5
38.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5
		Total	31/29	25
		GRAND TOTAL	168/164	150

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam; PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

B.Com (Computer Application) (CBCS) Department of Commerce, NGC
DEPARTMENT OF COMMERCE, NGC
*Structure of B.Com (Computer Application) (CBCS) for Nagarjuna Govt. College,
 Nalgonda. (w.e.f. Academic Year 2019-20)*

B.COM (Computer Applications) PROGRAMME

**SECOND YEAR:
SEMESTER-III**

Sl.No.	Code	Course Title	HPW	Credits
13.	ELS3	English (First Language)	3	3
14.	SLS3	Second Language	3	3
15.	SEC1	Principles of Insurance	2	2
16.	SEC2	E-Banking	2	2
17.	DSC301	Advanced Accounting	5	5
18.	DSC302	Business Statistics-I	5	5
19.	DSC303	Relational Database Management System	3T+4P	5
		Total	27	25

SEMESTER – IV

20.	ELS4	English (First Language)	3	3
21.	SLS4	Second Language	3	3
22.	SEC3	Practice of General Insurance	2	2
23.	SEC4	Banking Technology	2	2
24.	DSC401	Income Tax	5	5
25.	DSC402	Business Statistics-II	5	5
26.	DSC403	Web Technologies	3T+4P	5
		Total	27	25

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4	SEC	4	2	8
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6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

DEPARTMENT OF COMMERCE, NGC
*Structure of B.Com (General) (CBCS) for Nagaruna Govt. College,
 Nalgonda. (w.e.f. Academic Year 2018-19)*
B.COM GENERAL PROGRAMME

THIRD YEAR:**SEMESTER-V**

Sl.No.	Code	Course Title	Course Type	HPW	Credits
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	GE	Computations using Excel	GE	4	4
30.	DSE501	Cost Accounting	DSE	5	5
31.	DSE502	Computerized Accounting	DSE	3T+4P 5	5
32.	DSE503	Accounting Standards	DSE	5	5
		Total		27	25

SEMESTER-VI

33.	ELS6	English (First Language)	ELS6	3	3
34.	SLS6	Second Language	SLS6	3	3
35.	P/O	Commerce Lab	P/O	2T+4P	4
36.	DSE601	Managerial Accounting	DSE	5	5
37.	DSE602	Theory and Practice of GST	DSE	3T+4P 5	5
38.	DSE603	Advanced Corporate Accounting	DSE	5	5
		Total		29	25

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4	SEC	4	2	8
5	GE	1	4	4
6	Project Report/O	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extr a Curricular	Up to 6 (2 in each year)	
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B.Com (Computer Application) (CBCS) Department of Commerce, NGC
DEPARTMENT OF COMMERCE, NGC
*Structure of B.Com (Computer Application) (CBCS) for Nagarjuna Govt. College,
 Nalgonda. (w.e.f. Academic Year 2018-19)*

B.COM (Computer Applications) PROGRAMME

THIRD YEAR:

SEMESTER-V

Sl.No.	Code	Course Title	Course Type	HPW	Credits
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	GE	Computations using Excel	GE	4	4
30.	DSE501	Cost Accounting	DSE	5	5
31.	DSE502	Computerized Accounting	DSE	3T+4P 5	5
32.	DSE503	Web Technology	DSE	3T+4P	5
		Total		29/27	25

SEMESTER-VI

33.	ELS6	English (First Language)	ELS6	3	3
34.	SLS6	Second Language	SLS6	3	3
35.	P/O	Commerce Lab	P/O	2T+4P	4
36.	DSE601	Managerial Accounting	DSE	5	5
37.	DSE602	Theory and Practice of GST	DSE	3T+4P 5	5
38.	DSE603	E-Commerce	DSE	3T+4P	5
		Total		31/29	25

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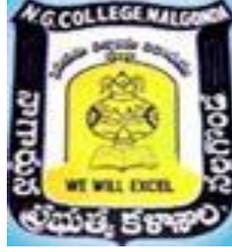
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B.Com (CA)

First Year Syllabus (CBCS)



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

2020-21

Paper DSC 101: FINANCIAL ACCOUNTING - I

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: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

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

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

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

UNIT-II: JOINT STOCK COMPANY:

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

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

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

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of 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. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasith, Tax Mann Publications. 13.

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.

UNIT-I: INTRODUCTION TO COMPUTERS:

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer. Role of I/O devices in a computer system. **Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:

Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:

Software and its needs, Types of S/W. **System Software:** Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM:

Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

UNIT-V: DATA COMMUNICATION:

Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS:

Computer Fundamentals: P.K. Sinha

Paper DSC 201: FINANCIAL ACCOUNTING-II

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.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

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

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

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

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

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

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

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

UNIT-V: WINDING UP:

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

SUGGESTED READINGS:

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

Department of Commerce

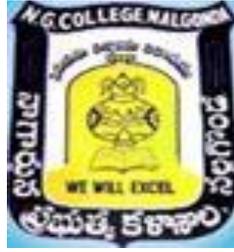
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Paper DSC 203: PROGRAMMING WITH C and C++

TO BE GIVEN BY DEPT. OF COMPUTER APPLICATIONS

B.Com (CA)

Second Year Syllabus (CBCS)



DEPARTMENT OF COMMERCE NAGARJUNA GOVT.COLLEGE NALGONDA - 508 001 T.S.

2020-21

Paper SEC1 : PRINCIPLES OF INSURANCE

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

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

Risk Management –Types of Risks – Actual and Consequential Losses – Management of Risks – Different Classes of Insurance – Importance of Insurance – Management of Risk by Individuals and Insurers – Fixing of Premiums – Reinsurance– Role of Insurance in Economic Development and Social Security – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Role of Regulators – Common and specific terms in Life and Non Life Insurance - Understanding Insurance Customers – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior.

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - Life Insurance Products: 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 - General Insurance Products: Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks.

SUGGESTED READINGS:

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

Suggested Websites:

- 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in

Paper SEC2: PRACTICE OF LIFE INSURANCE

Objectives: 1) to make the student understand Life Insurance Market in India, 2) to discuss the issues related to risk management in view of life insurance.

UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE

POLICIES AND PREMIUM CALCULATION: Meaning evolution, growth and principles of Life Insurance –Life Insurance Organizations in India – Competition and Regulation of Life Insurance - Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies – Customer Evaluation – Policy Evaluation – Group and Pension Insurance Policies – Special features of Group Insurance/Super Annuation Schemes – Group Gratuity Schemes. Computation of Premiums - Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value.

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL

PLANNING & TAX SAVING: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

SUGGESTED READINGS:

1. Practice of Life Insurance: Insurance Institute of India, Mumbai.
2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai.
3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall
4. Principles of Life Insurance – Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP
5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi
6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England.
7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi.
8. Life Insurance in India: Sadhak, Respose Books, New Delhi.

Paper DSC 301: ADVANCED ACCOUNTING

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.Maheshwari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

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, Platykurtosis 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 –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

Paper DSC 303: RELATIONAL DATABASE MANAGEMENT SYSTEM

TO BE GIVEN BY DEPT. OF COMPUTER APPLICATION

Paper SEC3 (a): PRACTICE OF GENERAL INSURANCE

Objective: to make the student understand general policies and accounting.

Unit I: GENERAL INSURANCE POLICIES:

Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:

Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS:

1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management : A Publication of the Insurance Institute of India.,
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.

Paper SEC4 (a): REGULATION OF INSURANCE BUSINESS

Objective: To equip the students with the knowledge regarding Insurance Business Regulations

UNIT I: INSURANCE LEGISLATION IN INDIA:

History of life and non-life insurance legislation—nationalization—insurance reforms— insurance business Act, 1972— IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS- insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs— pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combi products.

UNIT II: POLICY HOLDERS RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER:

Assignment and transfer of insurance policies—provisions related to nomination—repudiation— Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal— claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments— international trends in insurance regulation.

SUGGESTED READINGS:

1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo& S.C. Das-HPH.

Paper DSC 401: INCOME TAX

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. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr.Vinod K. Singhania&Dr.KapilSinghania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning.

Paper DSC 402: BUSINESS STATISTICS - II

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: THEORITICAL DISTRIBUTIONS:

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

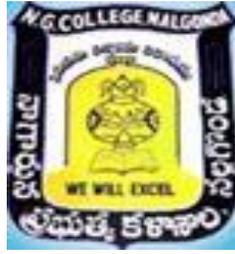
SUGGESTED READINGS:

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

Paper DSC 403: WEB TECHNOLOGIES

TO BE GIVEN BY DEPT. OF COMPUTER APPLICATION

B.Com (General & CA)
Third Year Syllabus (CBCS)



DEPARTMENT OF COMMERCE NAGARJUNA GOVT.COLLEGE NALGONDA - 508 001 T.S.

2020-21

Paper : (DSE 501) : COST ACCOUNTING

Paper: DSE501
PPW: 5 Hrs

Max. Marks: 70
Exam Duration: 3 Hrs

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

UNIT-I: INTRODUCTION:

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

UNIT-II: MATERIAL:

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

UNIT-III: LABOUR AND OVERHEADS:

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

UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:

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

SUGGESTED READINGS:

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

Paper : (DSE502) : COMPUTERISED ACCOUNTING

Paper: DSE502
PPW: 5 (4T & 2P)

Max. Marks: 70
Exam Duration: 3Hrs.

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

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations- F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation- Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers- Displaying Groups- Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

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

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account- Stock Category Report- Changing the Financial Year in ERP.

UNIT V: MIS REPORTS:

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

REFERENCE BOOKS:

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

Paper: (DSE503) : ACCOUNTING STANDARDS**Paper: DSE503****PPW: 5 Hrs****Max Marks: 70****Exam Duration: 3 Hrs**

Objectives: *To make the students acquire the knowledge of provisions and application of Indian Accounting Standards.*

UNIT-I: INTRODUCTON:

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India

- List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards
- International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

UNIT-II: AS 1, 2, 3, 4, 5, 7 and 9: AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition (including simple problems).

UNIT-III: AS-10, 11, 12, 13, 14, 16 and 17: AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS- 16: Accounting for Borrowing Costs - AS-17: Segment Reporting (including simple problems).

UNIT-IV: AS-18, 19, 20, 22, 24, 26 and 29: AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets (including simple problems).

UNIT-V: Introduction of Ind AS:

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS.

Suggested Readings:

1. Accounting Standards: Saini, HPH
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. &Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.

Paper DSE503: WEB TECHNOLOGY

TO BE GIVEN BY DEPT. OF COMPUTER APPLICATION

P/O: COMMERCE LAB

Paper: P/O
PPW: 4 (2T+4P)

Max. Marks: 70 + 30
Exam Duration:

***Objective:** to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.*

UNIT-I: BASIC BUSINESS DOCUMENTS:

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form KYC - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

UNIT-III: DOCUMENTS FOR INCORPORATION A COMPANY:

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus

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Certificate of Commencement of Business - Annual Report – Chairman’s Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

UNIT-IV: DOCUMENTS OF TAXATION:

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - GST Dealer- Application and License - Registration under GST.

UNIT-V: BUSINESS CHARTS:

Elements of business - Forms of business organizations - Procedure of incorporation of companies- Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

COMMERCE LAB FACILITIES:

- i) Colleges are required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
 - ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
 - iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
 - iv) At the end of semester, the portfolios would be evaluated by the external examiner designated by the Controller of Examinations, Osmania University, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 15 marks. The award lists duly signed are to be sent the Controller of Examinations.
- *the student has to collect the various documents prepare activity charts and submit the same in the form of a record.**

DSE601: MANAGERIAL ACCOUNTING

Paper: DSE601
PPW: 5 Hrs

Max. Marks: 70
Exam Duration: 3 Hrs

Objective: to acquire Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION:

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

UNIT-II: MARGINAL COSTING:

Meaning – Importance – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.

UNIT-III: DECISION MAKING:

Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-IV: BUDGETS AND BUDGETARY CONTROL:

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Budgets.

UNIT-V: STANDARD COSTING AND VARIANCE ANALYSIS:

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing.
Variance Analysis: Material variance - Labour variance - Overhead variance - Sales variance.

SUGGESTED READINGS:

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

DSE602: THEORY AND PRACTICE OF GST

Paper: DSE602

Max. Marks: 70

PPW: 3T+2P

Exam Duration: 3Hrs

Objective: To equipment the students with the knowledge regarding Theory and Practice of GST

UNIT I: INTRODUCTION TO GST:

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

UNIT II: GETTING STARTED WITH GST:

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

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN

FILING: Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales - Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods - Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply - Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services - Cancellation of Services - Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

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

SUGGESTED READINGS:

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

DSE603: ADVANCED CORPORATE ACCOUNTING

Paper: DSE603

PPW: 5 Hrs

Objective: to gain knowledge of AS-19 & 21 and format accounts.

Max. Marks: 70

Exam Duration: 3 Hrs

UNIT-I:HOLDING COMPANIES(AS21)

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

UNIT-II:ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset.

UNIT-III:ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA).

UNIT-IV LEASE ACCOUNTS(AS19)

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY

ACCOUNTING: Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).
Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

SUGGESTED

READINGS:

1. Corporate Accounting: R.L.Gupta, M.Radha Swamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
3. Advanced Accounting: Tulsania, TataMcGraw-hill Publishing Company
4. Corporate Accounting: Jain & Narang, Kalyani Publications
5. Advanced Accounting: S.M.Shukla, Sahitya Bhavan
6. Corporate Accounting: Prashanta Athma, Himalaya Publishers.

B.Com(CA)(CBCS)

Department Commerce,NGC

Paper DSE 603:E-COMMERCE

TO BE GIVEN BY DEPT. OF COMPUTER APPLICATION

FACULTY OF COMMERCE

**B.Com (General & Computer Application) for I,II&III Year for I,II,III,IV,V&VI Semester Examinations
Commerce Subjects (with effect from 2016-17)**

Time:3 Hours

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
B)

EXAMINATIONS PATTERN For I,II,III,IV,V&VI 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 Question (Internal Choice)

Two Questions from each unit should be given

Internal Paper Pattern

Written Exam : 20 Marks
Assignment : 5Marks
Seminar : 5 Marks
Total 30Marks

Practical Question Paper Pattern (Computerised Accounting ,Theory and Practice of GST)

Practical Exam & Execution : 5 Marks
Record : 10 Marks
Viva-voice : 5 Marks
Total : 20 Marks

Practical Question Paper Pattern (Commerce Lab)

Marks Record 70Marks
Viva-voice 30Marks
Total 100 Marks

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- I	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	9848470727	
		2. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		3. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta	9849531945	
02	BOM	4. K.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	9848470727	
		5. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		6. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta	9849531945	
03	FIT	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	9866653113	
		2. V.Saradha Asst.prof.of Commerce MKR GDC, Devarakonda	9440031720	
		3. Lt. N. Sreenu Asst. Prof. of Commerce GDC (Co-Edu)Wanaparthy	9490000670	
04	Financial Accounting- II	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	7893033389	
		2. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		3. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthy	9490000670	

II Year

05	Business Law	1. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		2. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		3. Dr.Ch.Satyanarayana Asst.Prof. of commerce GDC, Alair	9866416969	
06	Advanced Accounting	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	9440016320	
		2. N.Bala Asst. Prof. of Commerce MKR GDC, Devarakonda	7780455101	
		3. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta	9849531945	
07	Business Statistics-I	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	9440016320	
		2. N. Bala Asst. Prof. of Commerce MKR GDC, Devarakonda	7780455101	
		3. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta	9849531945	
08	Income Tax	1. V.Saradha Asst.prof.of Commerce MKR GDC, Devarakonda	8328676932	
		2. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	
		2. Dr.Satyanarayana Asst.Prof of Commerce GDC, Alair	9866416969	
09	Business Statistics-II	3. V.Saradha Asst.prof.of Commerce MKR GDC, Devarakonda	8328676932	
		3. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	
		2. Dr.Satyanarayana Asst.Prof of Commerce GDC, Alair	9866416969	

10	Cost Accounting	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
11	Computerized Accounting	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
12	Accounting Standards	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
13	Commerce LAB	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
14	Managerial Accounting	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
15	Theory & Practice of GST	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattanam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	

		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
16	Advanced Corporate Accounting	1. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		2. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	

III Year

01	Cost Accounting	7. N. Bala Asst. Prof. of Commerce MKRGDC, Devarakonda	7780455101	
		3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
		4. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	
02	Managerial Accounting	2 Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
		4. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		5. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
03	Business Law	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	7893033389	
		2. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		3. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthi	9490000670	
04	Company law	1. J.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda.	7893033389	
		5. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		3. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthi	9490000670	
05	BTP	6. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		7. Dr. E. Shankar Asst. Prof. of Commerce	9441512966	

		GDC, Hayathnagar		
		3. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthy	9490000670	
06	FIM	8. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		9. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
		3. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthy	9490000670	
07	Computerised Accounting	4. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		4. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	
		7. Dr.K.Mallikarjuna Asst. Prof. of Commerce GDC.Kukatpally.	9052771299	
08	Commerce Lab	1. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		4. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	
		3. Dr.K.Mallikarjuna Asst. Prof. of Commerce GDC.Kukatpally.	9052771299	
09	Auditing	1. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		2. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		3. Dr. K. Mallikarjuna Asst. Prof. of Commerce GDC.Kukatpally.	9052771299	
10	Theory and Practice of GST	3 Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair	7989155326	
		10. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpattam	9440610304	
		11. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	

11	Accounting Standards	4. Dr. Salaiah Asst. Prof. of Commerce	9848390513	
		GDC.Kukatpally.		
		5. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpatnam	9440610304	
		12. Dr. E. Shankar Asst. Prof. of Commerce GDC, Hayathnagar	9441512966	
12	Advanced Corporate Accounting	4. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada	9666398304	
		5. Dr. R.Sreenu Asst.prof.of Commerce GDC, Ibrahimpatnam	9440610304	
		8. Dr. Salaiah Asst. Prof. of Commerce GDC.Kukatpally.	9848390513	