

A.P. State Council of Higher Education
Revised Common Framework of CBCS for B.Com (w.e.f.2015-16) in AP
B.Com - Semester –I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course - 1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization	100	25	75	5	4
7.	DSC 3 A	Business Economics-I	100	25	75	5	4
Total			600	125	475	27	22

#The marks split between formal test and co-curricular activities may be decided by the University concerned

@ Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

B.Com - Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation	Communication & Soft	50	---	50	2	2

	Course-4	Skills-1					
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Environment	100	25	75	5	4
7.	DSC 3 B	Business Economics-II	100	25	75	5	4
Total			600	125	475	27	22

B.Com- Semester – III

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours*	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Banking Theory & Practice	100	25	75	5	4
Total			600	125	475	27	22

B.Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2

5.	DSC 1 D	Accounting for Service organizations	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Income Tax	100	25	75	5	4
Total			500	75	425	23	20

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

Table-5: B.Com -Semester – V

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1	DSC 1 E	5.2 Cost Accounting	100	25	75	5	4
2.	DSC 2 E	5.3 Goods and Services Tax Fundamentals	100	25	75	5	4
3.	DSC 3 E	5.4 Commercial Geography	100	25	75	5	4
4.	Elective-DSC 1F/Inter-disp.	Cluster Electives -1 1. E-Commerce 5.5 e-Commerce 5.6 Business Networks 5.7 Project Work: Working with Organizations on e-Commerce activities, viz., Amazon.com., Flipkart, etc. /Online Operations in Banks	100	25	75	5	4
5.	Elective-DSC 2F /Inter-disp.		100	25	75	5	4
6.	Elective-DSC 3F/Inter-disp.		100	25	75	5	4

		<p>2. Retailing 5.5 Purchase Management 5.6 Stores Management 5.7 Project Work: Survey on Rural Producers/Retailing Practices (Kirana)</p> <p>3. Corporate Accounting 5.5 Accounting & Auditing Standards 5.6 Accounting for Government Entities 5.7 Project Work: Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)</p> <p>4. Security Market Operations 5.5 Financial Markets 5.6 Stock Market Operations 5.7 Project Work: Survey on Investment behaviour/Working with on Stock issues, Share transfers, Documentation, Commodity trading, Derivatives, etc.</p> <p>5. Banking & Financial Services 5.5 Central Banking</p>					
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		<p>5.6 Rural and Farm Credit</p> <p>5.7 Project Work: Rural Credit survey/Banking operations/Credit Appraisal</p> <p>6. Taxation</p> <p>5.5 Assessment of Tax: Individual, HUF and Partnership</p> <p>5.6 Corporate Taxation</p> <p>5.7 Project Work: Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant</p> <p>7. Insurance</p> <p>5.5 Life Insurance</p> <p>5.6 Non- Life Insurance</p> <p>5.7 Project Work: Working with Insurance Companies/Development Officers/Agents on Policies & Documentation.</p> <p>8. Logistics & Supply Chain Management</p> <p>5.5 Logistics Management - Surface</p> <p>5.6 Logistics Management - Air and Sea</p> <p>5.7 Project Work: Internship in Transport Organizations/ Railways/Ports /Tour Operators (on Goods, Parcel and Courier Services)</p> <p>9. Advertising and Sales</p>					
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		<p>Promotion</p> <p>5.5 Advertising and Media Planning</p> <p>5.6 Brand Management</p> <p>5.7 Project Work: Working with Advertising Agencies/ Survey in Business units</p> <p>10. Computer Applications</p> <p>5.5 Database Management & Report Generator</p> <p>5.6 Management Information system</p> <p>5.7 Project Work: Working on Debase Applications & Report generations and Documentation / Designing MIS Systems in different types of business units.</p>					
Total			600			30	24

Table-6: B.Com- Semester – VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.2 Marketing	100	25	75	5	4
2.	DSC 2 G	6.3 Auditing	100	25	75	5	4
3.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
4.	Elective- DSC 1 H/Inter- disp./Gen. Elec.	Cluster Electives -2 1A. e-Commerce 6.5 e-Payments System 6.6 Social Media and e-Marketing	100	25	75	5	4
5.	Elective- DSC 2H/Inter- disp./Gen. Elec.	6.7 Project Work: Working with Organizations on Tele-marketing /e-Shopping Activities	100	25	75	5	4
6.	Elective- DSC 3H/Inter- disp./Gen. Elec.	2A. Retailing 6.5 Agricultural & Rural Marketing 6.6 Warehouse Management 6.7 Project Work: Survey on Hawkers/ Working with Warehouses 3A. Corporate Accounting 6.5 Financial Reporting 6.6 Emerging Areas in Accounting 6.7 Project Work: Financial Reporting practices in Companies/ Survey	100	25	75	5	4

		<p>on Human Resource/ Environmental Accounting.</p> <p>4A. Security Market Operations</p> <p>6.5 Derivatives Trading</p> <p>6.6 Stock Market Regulatory Framework</p> <p>6.7 Project Work:</p> <p>Internship in Stock Exchanges/ Mutual Funds /Working with Stock Brokers</p> <p>5A. Banking & Financial Services</p> <p>6.5 Financial Services</p> <p>6.6 Marketing of Financial Services</p> <p>6.7 Project Work:</p> <p>Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services</p> <p>6A. Taxation</p> <p>6.5 Goods & Service Tax and Customs Act</p> <p>6.6 Tax Planning and Management</p> <p>6.7 Project Work:</p> <p>Internship on Tax Planning Practices in Business Units</p> <p>7A. Insurance</p>					
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		6.5 Marketing of Insurance Services 6.6 Insurance Regulatory Framework 6.7 Project Work: Survey on Settlement of Claims and Customer Care 8A. Logistics & Supply Chain Management 6.5 Supply Chain Management - Products 6.6 Supply Chain Management - Services 6.7 Project Work: Internship with Freight Operators/ Supply Chain Management Practices in Business Units 9A. Advertising and Sales Promotion 6.5 Sales Promotion 6.6 Direct Marketing 6.7 Project work: Survey with Customers/Sales Force/Middlemen 10A. Computer Applications 6.5 e-Commerce Applications 6.6 Enterprise Resource Planning 6.7 Project Work: Working on the					
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		applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of websites.					
Total			600			30	24
Grand Total						164	134

Note:

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select **One Stream of Elective consisting of four theory papers and two projects** (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to **implement original project work** which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

B.Com. Detailed Syllabi w.e.f. 2015-16

Semester - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

Unit -II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-IV- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

Reference Books

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

DSC 2 A - Business Organization

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

DSC 3A - Business Economics-I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit –III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.

Semester - II

DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-II: Provisions and Reserves

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

Unit-III: Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

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|---------------------------------|---|-------------------------------------|
| 1. Rosy Joshi and Sangam Kapoor | : | Business Environment. |
| 2. Francis Cherunilam | : | Business Environment. |
| 3. S.K. Mishra and V.K. Puri | : | Economic Environment of Business. |
| 4. K. Aswathappa | : | Essentials of Business Environment. |

DSC 3 B - Business Economics-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

Unit-III Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV National Income And Economic Systems: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam &V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

Semester - III

DSC 1 C - Corporate Accounting

Unit-I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

Unit-II:

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit -III:

Valuation of Goodwill and Shares: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.

11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

DSC 2C - Business Statistics

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

Suggested Readings:

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|--|-------------------------------|
| 1. Business Statistics | Reddy, C.R Deep Publications. |
| 2. Statistics-Problems and Solutions | Kapoor V.K. |
| 3. Fundamentals of Statistics | Elhance.D.N |
| 4. Statistical Methods | Gupta S.P |
| 5. Statistics | Gupta B.N. |
| 6. Fundamentals of Statistics | Gupta S.C |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 8. Business Statistics | J.K.Sharma |
| 9. Business Statistics | Bharat Jhunhunwala |
| 10.Business Statistics | R.S.Bharadwaj |

DSC 3C - Banking Theory & Practice

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks
- Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E
banking - Online and Offshore Banking , Internet Banking - Anywhere Banking -
ATMs - RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD -
EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer – Types of Customers - General
Relationship and Special Relationship between Banker and Customer - KYC
Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value –
Holder in Due Course – Statutory Protection to Collecting Banker -
Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

Semester - IV

DSC 1D- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit-IV: Insurance Companies

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956.

Unit – V: General Insurance

Principles – Preparation of final accounts – with special reference to fire and marine insurance (including problems) – GIC Act, 1972.

Suggested Readings

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
8. Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.
9. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
10. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
11. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
12. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

DSC 2D - Business Laws

Unit-1 Contract

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-2 Offer and Acceptance

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5:

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

DSC 3D - Income Tax

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assessee, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Semester - V

DSC - 1E 5.2 Cost Accounting

Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

B.Com. CBCS SYLLABUS

V-Semester

DSC: 2E: GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST - Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles - Models of GST: Austrian, Canadian, Kelkar-Shah - Bagchi-Poddar - Comprehensive structure of GST model in India: Single, Dual GST - Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol - Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances - Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



SECRETARY, APSCHE

Date: 8.6.2017

DSC 3E 5.4 Commercial Geography

Unit -I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management,
APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

Cluster Elective -1: E-Commerce

DSC F 5.5 e-Commerce

Unit-I: e-Commerce: Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

Unit-II: e-Business Applications: Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

Unit-III: e-Business on different Fields: e-Tourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

Unit-IV: Concept of Online Education: Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

Unit-V: Mobile Commerce: Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

References:

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

DSC F 5.6 Business Networks

Unit-I: Business Forms: Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

Unit-II: Business Networking through ICT: Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

Unit-III: Business Networking Systems and Devices: Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

Unit-IV: Customer Relationship Management: Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

Unit-V: Business Analytics: Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

References:

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundaments of Business Analytics, Wiley India.

5.7: Project work

Cluster Elective – 2: Retailing

DSC F 5.5 Purchase Management

Unit-I: Introduction: Purchase Function - Supply Management – Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement –DGS & D.

Unit-II: Purchasing Function: Right Quantity - Economic Order Quantity - Re-order Levels - ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders.

Unit-III: Vendor Analysis: Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

Unit-IV: Buyer-Supplier Relationships: Transformation of buyer-supplier relationships -Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

References:

1. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
2. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
3. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.

DSC F 5.6 Stores Management

Unit-I: Stores Function: Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding

Unit-II: Material Receipt and Issue: Receipts from Suppliers - Inspection - Authorization of issues - Methods of issue - Records and Systems - Manual Systems - Computerized Systems - Recent Developments.

Unit-III: Stock Control Techniques: Approaches to Control - ABC Analysis - Provision of Safety Stock - Stocktaking Procedure - Obsolescence and Redundancy - Prevention of Deterioration - Stock Checking.

Unit-IV: Stores Operations: Storehouse Location - Centralization of Storage - Measurement of Stores efficiency - Health and Safety directives on stores operations - Manual and Mechanical lifting - Control of Substances Hazardous to Health Regulations - Storage Equipment.

Unit-V: Procedure Manuals: Need for Manuals - Preparation of the Manual - Contents of the Manual - Publication and Distribution - Implementation of the Manuals.

References:

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.

5.7: Project work

Cluster Elective-3: Corporate Accounting
DSC F 5.5 Accounting & Auditing Standards

Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – **AS-13: Accounting for investments** – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.

References:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.

3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

DSC F 5.6 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

References:

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
4. Mortimer A. Dittenhofer, Applying Government Accounting Principles, LexisNexis.
5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

5.7: Project work

Cluster Elective -4: Security Market Operations

DSC F 5.5 Financial Markets

Unit-I: Financial Markets: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: Capital Market: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

References:

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delhi.

DSC F 5.6 Stock Market Operations

Unit-I: Listing of Securities: Merits and demerits - Listing requirements, Procedure, Fee - Listing of rights issue, bonus issue, further issue - Listing conditions of BSE and NSE- Delisting.

Unit-II: Indian Stock Exchanges: BSE – NSE - BOLT System – Demat and Electronic transfer of Securities – Institutional segment – RETDEBT market (RDM).

Unit-III: Trading System: Different trading systems - NEAT system, Market types, Order Types - Order management, Trade Management, Auction Internet Broking.

Unit-IV: Clearing and Settlement: Transaction cycle - Settlement process and agencies - Risks in settlement – Securities and Funds settlement - De-mat settlement – Shortages handling - Identification Number.

Unit-V: Stock Market Indices: Purpose and Considerations in developing index - Stock market indices in India - BSE Sensex - Scrip selection criteria - Construction – NSE indices – S&P CNX Nifty – OTCEI.

References:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

5.7: Project work

Cluster Elective -5: Banking and Financial Services

DSC F 5.5 Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

DSC F 5.6 Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

5.7: Project work

Cluster Elective -6: Taxation

DSC F 5.5 Assessment of Tax: Individual, HUF and Partnership

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals and Tax liability - Rates of Income tax.

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income and Total Income of Partnership Firm - Deductions U/S 80.

References:

1. H C Mehrotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

DSC F 5.6 Corporate Taxation

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

References:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

5.7: Project work

Cluster Elective -7: Insurance

DSC F 5.5 Life Insurance

Unit-I: Principles of Life Insurance: Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

Unit-II: Principal of Utmost Good Faith: Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival - Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans - Surrenders - Foreclosure.

Unit-III: Features of Life insurance contract: Types of Policies - Investment of funds - Bonus option - Annuity Contracts - Group Insurance - Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

Unit-IV: Plans of Life Insurance: Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans - Riders - For Handicapped, etc.

Unit-V: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.

DSC F 5.6 Non-Life Insurance

Unit-I: Introduction: General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.

Unit-II: Motor Insurance: Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

Unit-III: Fire Insurance: Features – Kinds of policies – Policy conditions – Payment of claims – Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.

Unit-IV: Marine Insurance: Contract of Marine Insurance – Classes of policies – Function of Marine insurance - Policy conditions – Marine Losses - Insurance intermediaries.

Unit-V: Agriculture Insurance: Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

References:

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.

5.7: Project work

Cluster Elective -8: Logistics and Supply Chain Management

DSC F 5.5 Logistics Management - Surface

Unit-1: Logistics: Logistics and Physical Distribution - Functions of Logistics Management - Structure of logistics - Logistics Costs - Customer Service –Logistics in 21st Century.

Unit-II: Logistics and Customer Relationship Management: Customer Service as a Link between Logistics and Marketing - Customer Service and Customer Retention – Integrating Logistics and Customer Relationship Management.

Unit-III: Managing the Lead Time: Role of Time in Competitive Advantage - P:D Ratios and Lead Time Gap - Time-based Mapping - Managing Timeliness in the Logistics Pipeline -Methods for implementing Time based practices.

Unit-IV: Transport Operations: Means of Surface Transport: Rail – Road – Network connections – Problems of Surface transport.

Unit-V: Logistics International Scenario: Drivers and Logistics implications of Internationalization - Trend towards Internationalization - Organizing for International Logistics - Challenges of International Logistics - General Tendencies.

References:

1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
2. L. C. Jhamb, Materials and logistics Management, Everest Publishing House.
3. Purchasing and Supply Management - Dobler and Burt, McGraw Hill Company
4. Purchasing and Inventory Management - K S Menon, Shroff Publishers.
4. Introduction to Materials Management – J R Tony Arnold, Prentice Hall
7. Logistics & Supply Chain Management – Martin Christopher, Prentice Hall.

DSC F 5.6 Logistics Management - Air and Sea

Unit 1: Airline Logistics: History - Regulatory Bodies - Navigation systems - Air Transport System - Operations - Civil Aviation - Safety and Security - Industry regulations.

Unit II: Air Cargo: Air freight - Exports and Imports - Documentation - Cargo Operations Process - Air-way bill - Consignee controlled cargo - Customs clearance - Routing Instructions - Future trends.

Unit -III: Sea Cargo: Shipping Liners - Advices - Booking - Containerization -Container Numbering - Process flow - Shipping Sales - Leads - Quotations - Customer Service.

Unit IV: Shipping Operations: Volume/Weight calculations - Shipment Planning - Preparing and loading containers- Types of Container services - FCL - LCL - Container de-stuffing.

Unit V: Documentation: Bill of Lading - MBL - HBL - CY - CFS - Sea Way bill - Multimodal Transport Document (MTD) - Invoicing - Release of cargo - Consortium.

References:

1. Peter S. Smith (Faber), Air freight: Operations, Marketing and Economics, Research and Development Bureau, Illinois Central System.
2. P.S.Senguttavan, Fundamental of Air Transport Management, Excel Books.
3. John F. Wilson (Harlow: Longman), Carriage of goods by Sea, Longman
4. Yuen Ha Lun, Kee Hung Lai, Tai Chiu Edwin Cheng (Springer), Shipping and Logistics Management, Springer
5. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.

5.7: Project work

Cluster Elective -9: Advertising and Sales Promotion

DSC F 5.5 Advertising and Media Planning

Unit-I: Advertising Functions: Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: Consumer Behaviour: Consumer decision making process – Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: Creativity Advertising: Creative thinking – Process – Appeals – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit- IV: Media Planning and Strategy: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

Unit-V: Designing Print Advertisement: Print Format Lay-out – Designing page – Working with visuals – Print and Electronic Media - Present trends - Class Vs. Mass media.

References:

1. Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
2. William H. Bolew, Advertising, John Wiley & Sons, New York.
3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.

5.7: Project work

DSC F 5.6 Brand Management

Unit-I: Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: Brand Building and Positioning: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

References:

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.
4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.
5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.
6. Branding Concepts and Process - Debashish Pati, McMillan Publishers.
7. Successful Branding - Pran K Choudhary, University Press, New Delhi.

Cluster Elective -10: Computer Applications
DSC F 5.5 Database Management & Report Generator

Unit-I: MS Word: Formatting Text and Documents - Working with Headers, Footers and Footnotes – Tabs -Tables and Sorting - Working with graphs - Templates, Wizards and sample documents.

Unit-II: Power Point Basics: Creating Presentations; working with text in Power Point -Working with Graphs & Multimedia – Model presentations.

Unit-III: MS Excel: Features – Formatting in Excel – Tips and Techniques – Charts preparation – Using Excel worksheets as Data bases.

Unit-IV: Dbase Management: Creating Databases – Tables - Entering and Editing Data – Printing of Reports – Working with Access – Model Presentations.

Unit-V: Relational Databases – Expressions – Macros and other Automations – Graphics in Databases – Customized reports generation – Problems – Model Reports,

References:

1. Mansfield R: Working with Microsoft Office T.M.H.Osborne.
2. Paneerselvam: Database Management Systems, PHI.
3. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
4. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
5. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
6. MARTIN, Database Management – Prentice Hall of India, New Delhi.
7. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.

DSC F 5.6 Management Information System

Unit-I: MIS: Types of Management Systems - Hardware support for MIS - Decision Making Process, System Approach to Problem Solving, Structure of Management Information System - Trends in MIS.

Unit-II: MIS and Business Process Outsourcing: Business Process Outsourcing - Improving a process in BPO, Object Oriented methodology, BPO – Current Focus - Managing the E-enterprise, Organization of Business in an e-Enterprise, e-Business, e-Commerce, e-Collaboration.

Unit-III: Decision Support Systems: Deterministic Systems, Marketing Information System – Financial Information System – Human Resource Information System - Operations Management Systems - Knowledge Management System.

Unit IV: Database Management Systems: Data Models – Design of Database – Implementation – DGMS – Design of MIS and DSS Systems.

Unit-V: MIS and Case Development: Designing MIS for a College – University – Business Unit- Service Organization – NGOs.

References:

1. Jawadekar, Management Information System, Tata McGraw Hill, New Delhi.
2. C.S.V. Murthy, Management Information System, Himalaya Publishing House, Mumbai.
3. Keen Peter G.W.: Decision Support System: An Organizational Perspective, Addison-Wesley Pub.
4. G.V.Satya Sekhar, Management Information System, Excel Books, New Delhi.
5. Turban, Efrain Decision Support and Expert Systems – Management Perspective - McMillan Publishing Company, New York.
6. Sadagopan: Management Information Systems, Prentice Hall of India, New Delhi
7. 5.7: Project work

Semester VI

DSC 1 G 6.2 Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

DSC 3G 6.4 Management Accounting

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit-III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit-IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit-V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

Cluster Elective -1A: E-Commerce

DSC H 6.5 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: Mobile Payments: Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

References:

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “*Payment Technologies for E-Commerce*”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, *Protocols for Secure Electronic Commerce*, Boca Raton, Fla, CRC Press.

DSC H 6.6 Social Media and e-Marketing

Unit-I: Social Media: Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

Unit-II: Social Consumers: Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

Unit-III: Social Media Sites: Face book - Twitter - LinkedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

Unit-IV: e-Marketing: Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

Unit-V: Methods of e-Marketing: Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

References:

1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
5. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
6. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
7. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.
8. Seth Godin, E-Marketing, Berkley Publishing Group.

6.7: Project work

Cluster Elective -2A: Retailing

DSC H 6.5 Agricultural and Rural Marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II Rural Consumer Behaviour: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: Export potential for Agro-products: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

References:

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopalaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Bedi & Bedi, “Rural Marketing”, Himalaya Publishing House, New Delhi.

DSC H 6.6 Warehouse Management

Unit-I: Concept of Warehouse: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

Unit-III: Warehouse Operations: Structure - Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety - Records Maintenance.

Unit-IV: Health and Safety Perspective: Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

Unit-V: Warehousing Practices: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

6.7: Project work

Cluster Elective -3A: Corporate Accounting

DSC H 6.5 Financial Reporting

Unit-I: Corporate Financial Reporting: Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

Unit-II: Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.

Unit-III: Companies Act 2013 - Reporting requirements - National Financial Reporting Authority (NFRA).

Unit-IV: Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

Unit-V: Developments in Financial Reporting: Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

References:

1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.
3. Nehru J. Financial Reporting by diversified Companies, Vision Books, New Delhi.
4. Hawkins David, Financial Statements Corporations, Dow Jones- Irwin Homewood.
5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
6. Maheswari S N., Maheswari S K., Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana.

DSC H 6.6 Emerging Areas in Accounting

Unit-I: Human Resource Accounting: Methods: Cost approach - Replacement cost approach - Present value of future earnings approach - Expense model - Model on human resource accounting (including problems).

Unit-II: Social Accounting: Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.

Unit-III: Inflation Accounting: Historical Cost basis of Financial statements - Limitations - Evolution of Inflation accounting - Constant-rupee accounting - International standard for hyperinflationary accounting (including problems)

Unit-IV: Environmental Accounting: Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.

Unit-V: Special Areas in Accounting: Intrinsic Value Accounting - Resource Consumption Accounting - Forensic Accounting - Fund Accounting - Hedge Accounting.

References:

1. Gupta R. L. - Advanced Financial Accounting - S. Chand & Sons
2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
4. Gupta, Shashi K. & Sharma, R.K., Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
5. L. S. Porwal : Accounting Theory, Tata McGraw Hill
6. S. N. Maheshwari : Corporate Accounting, Vikas Publishing House Pvt. Lit. New Delhi.
7. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.
8. Mukherji and Hanif - Modern Accounts, Vol. I and II, Tata McGraw Hill.
9. R. L. Gupta & V. K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.

6.7: Project work

Cluster Elective -4A: Security Market Operations

DSC H 6.5 Derivatives Trading

Unit-I: Derivatives: Forward and Futures Contracts – Options – Swaps – Types of Traders – OTC and Exchange Traded Securities - Risks in Derivatives.

Unit-II: Futures Contract: Specifications - Margin Requirements – Marking to Market – Types of Futures - Relationship between Future, Forward and Spot Prices - Futures Trading and operations.

Unit-III: Options: Types: Call and Put – American and European – Intrinsic value and Time value of Options – Option payoff – Futures vs. Options - Trading operations.

Unit-IV: Swaps: Types: Interest Rate – Currency – Role of financial intermediaries in Swaps trading - Credit Risk - Swaps trading in India.

Unit-V: Derivatives Trading in India: Regulations - Framework – Exchange trading in Derivatives – Stock Futures and Index futures in NSE – Interest Rate Derivatives.

References:

1. John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning.
2. Keith Redhead, Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps, PHI Learning.
3. Stulz, Risk Management and Derivatives, Cengage Learning.
4. Varma, Derivatives and Risk Management.
5. David Dubofsky, 'Option and Financial Futures – Valuation and Uses, McGraw Hill
6. S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall of India.

DSC H 6.6 Stock Market Regulatory Framework

Unit-I: Stock Market Regulations: Regulations of Companies Act, 2013 - Registrar of Companies - Powers and Functions - Securities Contract and Regulations Act.

Unit-II: Stock Exchanges: Listing of Securities - Conditions - Listing Agreement - Problems in Implementation.

Unit-III: Securities Exchange Board of India: SEBI Act - SEBI Guidelines on Initial Public Offerings - Investors' Protection.

Unit-IV: Legal Process of Company: Expansion and Restructuring - Takeover, Amalgamation and Merger – Regulations - Repurchase of own company shares - consequences of non-compliance with the rules.

Unit-V: Function of Dealers: Investment advisors and representatives in the capital market - Statutory control on Dealers - Common law and statutory liabilities for malpractices.

References:

1. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House,
2. H.R. Machiraju, Indian Financial system, Vikas publishing House Pvt, Ltd
3. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House
4. V.L. Iyer, SEBI practice Manual, Taxman Allied Service (P) Ltd
5. M.Y. Khan, Indian Financial Systems, Tata McGraw Hill,
6. SEBI Manual, Taxman

6.7: Project work

Cluster Elective -5A: Banking and Financial Services

DSC H 6.5 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

DSC H 6.6 Marketing of Financial Services

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valerie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

6.7: Project work

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

B.Com. CBCS SYLLABUS

Semester-VI

DSC H 6.5 GOODS & SERVICE TAX AND CUSTOMS ACT

Unit-I: Registration and Filing–Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax – Accounts and Records – Retention of Records – Audit by Tax Authorities.

Unit-III: Assessment: Self-assessment - Provisional assessment –Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit and Assessment – Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax:Chargeability – Collection at Source –E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports – GST on Imports –Returns under GST –Taxation of Services–Remission of Tax - Adjustment and Refund of GST.

Unit- V: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value- Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. Goods and Services Tax in India – Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



SECRETARY, APSCHE

Date: 8.6.2017

DSC H 6.6 Tax Planning and Management

Unit-I: Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management – Tax planning with reference to setting up a New Business – Form and Size – Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, De-mergers and Takeovers – Reorganization or Restructuring of Capital – Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease – Make or buy decisions – Repair, replace, renewal or renovation of assets – Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign market – Avoidance of double taxation agreement – Foreign collaborations and joint ventures.

Unit-V: Foreign Collaborations: Incidence of tax on Domestic companies – Provisions for relief in respect of Double taxation – Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
 2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
 3. Taxman, The Tax and Corporate Law Weekly.
 4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
 5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
 6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
 7. IAS – 12 and AS – 22.
 8. T.P. Ghosh, IFRSs. Taxman Publications Pvt. Ltd. New Delhi.
- 6.7: Project work

Cluster Elective -7A: Insurance

DSC H 6.5 Marketing of Insurance Services

Unit-I: Marketing of Services: Distinction between Product and Service Marketing - 7 Ps of Marketing.

Unit-II: Marketing of Insurance Services: Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

Unit-III: Understanding of Insurance Market - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

Unit-IV: Promotion of insurance: Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

Unit-V: Case Studies: Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

References:

1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

6.7: Project work

DSC H 6.6 Insurance Regulatory Framework

Unit-I: Insurance Legislation in India: Insurance Act, 1938 - Functions of IRDA – Motor Vehicle Act, 1988 – Marine Insurance Act – Bill of Lading Act – Indian Railways Act – Carriage of Goods by Sea Act.

Unit-II: IRDA Regulatory Functions: Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.

Unit-III: Regulations on Conduct of Business: Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

Unit-IV: Policy Holders Rights of Assignment: Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

Unit-V: Protection of Policy Holders Interest: Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

References:

1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
3. Venkatesh Babu S., Manjunatha J.M., Manjunatha K.B. & S.K. Podder, Insurance and Risk Management, Himalaya Publishing House Pvt. Ltd.
4. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.
5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning
7. George E Rejda Principles of Risk Management and Insurance, Pearson

6.7: Project work

Cluster Elective -8A: Logistics and Supply Chain Management

DSC H 6.5: Supply Chain Management – Products

Unit-I: Introduction: Challenges in Supply chain management, Uncertainty and supply chain management, Supply chain Drivers and Obstacles, Supply chain Network, Different types of Supply Chain Networks.

Unit-II: Demand: Supply Chain Demand – Estimating Demand – Forecasting Techniques –Managing Supply Chain Demand and Supply.

Unit-III: Sources of Inputs: Suppliers – Relations – Sourcing – Vendor Selection – Performance Rating of Suppliers – Suppliers Networks – Supplier Development.

Unit-IV: Output: Customer Selection – Process – Relationship Management – Innovations in Supply Chain Management.

Unit-V: Logistics: Logistics and Customer Relationships Management – Functions – Structure – Logistics Costs – Customer Service and Logistics Management – Supply Future Challenges.

References:

1. G. Raghuram , Logics and Supply Chain Management, Macmillan.
2. Emiko Bonafield – Harnessing Value in Supply Chain, Johnwiley, Singapore.
3. Dr. Gopal Krishnan – Material Management Rearview, Pearson New Delhi.
4. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.
5. Supply Chain Logistics Management – Bowersox, Closs & Cooper – McGraw-Hill.
6. World Class Supply Management – Burt, Dobbler, Sterling, Tata McGraw-Hill.

DSC H 6.6 Supply Chain Management – Services

Unit-I: Concepts of Supply Chain: Features – Role of Supply Chain Management in Services – Design and development of Supply Chain network for Services.

Unit-II: Customer Service: Service Mix – Cost – Pricing of Service – Channels of Distribution- Customer service linkages – Customer satisfaction Enablers – Sourcing and Availing.

Unit-III: Planning Demand and Supply: Planning for supply and demand of Services – Demand Forecasting, Supply and Managing variability – Quick Response and Accurate Response System in SCM – Other Planning Strategies.

Unit-IV: Supply Chain Service Operations: Supply Chain Services Planning – Supply Chain Facilities – Capacity Planning – Services Optimization – Dynamic Routing and Scheduling.

Unit-V: Recent Trends in Supply Chain Management: New Developments – Outsourcing Operations, Co-Makership – Role of e-Commerce in Supply Chain Management – Green Supply Chain Management.

References:

1. Sunil Chopra, Supply Chain Management, Pearson Education Publishing
2. G. Raghuram , Logics and Supply Chain Management, Macmillan.
3. Emiko Bonafield – Harnessing Value in Supply Chain, John Wiley, Singapore.
4. Dr. Gopal Krishnan – Material Management Rearview, Pearson New Delhi.
5. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.

6.7: Project work

Cluster Elective -9A: Advertising and Sales Promotion

DSC H 6.5 Sales Promotion

Unit-I: Sales Promotion: Sales Executive Functions - Sales Promotion and control - Sales organization - Setting-up of Sales organization - Types of Sales organization .

Unit-II: Personal Selling: Theories of personal selling - analyzing market potential - sales potential and sales forecasting methods - Distribution policies and pricing policies.

Unit-III: Sales Operations: Sales budget, Sales territories, Sales Quata's, Point of Sale - Sales contests - Coupons and discounts - Free offers - Display - Showrooms and Exhibitions.

Unit-IV: Salesmanship: Sales Manager Qualities and functions - Types of salesman - prospecting - pre-approach and approach - selling sequence - psychology of customers.

Unit-V: Sales force Management: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel.

References:

1. Richard R. Still, Edward W. Cundiff & Norman A.P. Govani, "Sales Management: Decisions, Strategies and Cases", Person Education, New Delhi.
2. McMurry & Arnold, "How to Build a Dynamic Sales Organization", McGraw Hill, W.C.
3. Pradhan , Jakate & Mali, Elements of Salesmanship and Publicity, Kitab Mahal.
4. Anderson Robert, "Professional Sales Management", Prentice Hall of India, New Delhi.
5. Gerald A. Michaelson, Strategies for Selling, Tata McGraw Hill Publishing Co. New Delhi.
6. Building a Winning Sales Team – Gini Graham & Scott, ASJA Press.
7. Professional Sales Management – Anderson, Hair and Bush, McGraw Hill.

DSC H 6.6 Direct Marketing

Unit-I Direct Marketing: Features - Different Strategies - Mailing SMS - MMS - New Channels of Direct Marketing - Marketing Communication plan.

Unit-II: Direct Marketing Creativity: Creative Process and Testing – Direct Mail, Catalogs -Print Advertising - Marketing Intelligence - Relational, Direct and Interactive Marketing - 3's USP and Creativity.

Unit-III: Direct Marketing Media – Magazines, Newspapers and TV/Radio - Telemarketing - Evolution of Digital Marketing and New Customer.

Unit-IV: Social Media and Digital Marketing: Facebook, Twitter, LinkedIn, Emailing - Mobile Marketing - Interactive Television - Blended Direct Marketing - Integrating media and channels

Unit-V: Key factors of Direct Marketing - Digital Marketing Tips - Best practices in digital marketing - Legal Aspects - Practical examples of Flipkart, Amazon, Paytm, etc.

References:

1. Kotler, Philip, Armstrong, Gary, Saunders, John and Wong, Veronica, "Principles of Marketing", Prentice Hall Europe.
2. Bob Stone and Ron Jacobs, Successful Direct Marketing Methods, McGraw Hill..
3. Mary Lou Roberts, Paul D. Berger, Direct Marketing Management, Prentice Hall Publications.
4. Chet Meisner, The Complete Guide to Direct Marketing- Creating Breakthrough Programs that Really Work, Kaplan Publishing.

6.7: Project work

Cluster Elective -10A: Computer Applications

DSC G 6.5 e-Commerce Applications

Unit-I: e-Commerce Framework: Traditional vs. e-Business Applications - Anatomy of e-Commerce Applications – Present day trends.

Unit-II: Network Infrastructure of e-Commerce: Components of the I-way - Global information distribution networks - Public policy issues - Internet as a network infrastructure - Business of the internet commercialization.

Unit-III: Network Security: Client server network security - Firewalls and Network security - data and message security - Encrypted documents and Electronic mail.

Unit-IV: Electronic Commerce and World Wide Web: Consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.

Unit-V: Intra-organizational e-Commerce: e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform.

Reference:

1. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Saily Chan, Electronic Commerce Management, John Wiley.

DSC G 6.6 Enterprise Resource Planning

Unit-I: Enterprise Resource Planning: Applications - Business function and Business process – Development of ERP system SAP R/3 – New directions in ERP.

Unit-II: Production and Supply chain Management: Production Function – Production planning process – SAP ERP Approach to Production planning – Material requirement planning in SAP ERP – ERP and Supplier.

Unit -III: Marketing Information System and ERP: Sales and Distribution in ERP – Pre-sales activities – Sales order processing – Inventory Sourcing - Billing – Payment – Customer relationship Management.

Unit –IV: Accounting in ERP: ERP for Accounting Information – Industrial Credit Management in SAP ERP – Management Reporting with ERP system.

Unit – V: Human Resource Process in ERP: HR with ERP – Advance HR features – Time Management – ERP Recruitment process Modeling - Payroll – Training and Development – Case Studies.

References:

1. Ellen En Monk and Bret Wagner, Enterprise Resource Planning, McGraw Hill.
2. Alexis Leon, ERP Demystified, Tata McGraw Hill, New Delhi.
3. Joseph A Brady, Ellen F Monk, Bret Wagner, Concepts in Enterprise Resource Planning, Thompson Course Technology, USA.
4. Vinod Kumar Garg & Venkitakrishnan N K, Enterprise Resource Planning: Concepts and Practice, PHI, New Delhi.

6.7: Project work