

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:


V. Vijaya Kumar
Chairman
B.Com Commerce
ACHARYA NAGARJUNA UNIVERSITY
II B.Com (Computer Applications) - III Semester
DSC - IC Corporate Accounting

Unit-I:
Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares.
(Including problems)

Unit-II:
Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits
Method - Capitalization Method. (Including problems)

Unit-III:
Valuation of Shares: 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:
2. Corporate Accounting - RL Gupta & Radha swami.
ACHARYA NAGARJUNA UNIVERSITY
II B.Com (Computer Applications) - III Semester
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). (Including problems)

Unit 2: Measures of Central Tendency:
Characteristics of measures of Central Tendency - Types of Averages — Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Properties of averages and their applications. (Including problems)

Unit 3: Measures of Dispersion:
Properties of dispersion - Range - Quartile Deviation — Mean Deviation - Standard Deviation - Coefficient of Variation. (Including problems)

Unit 4: Measures of Relation:
Meaning and use of correlation - Types of correlation - Karl Pearson's correlation coefficient - Spearman's Rank correlation - probable error - Calculation of Correlation by Using Computers. (Including problems)

Unit 5: Index Numbers:
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. (Including problems)

Suggested Readings :
1. Business Statistics
2. Statistics-Problems and Solutions
3. Fundamentals of Statistics
4. Statistical Methods
5. Statistics
6. Fundamentals of Statistics
7. Statistics-Theory, Methods and Applications
8. Business Statistics
10. Business Statistics

Kapoor V.K.
Elhance D.N
Gupta S.P
Gupta B.N.
Gupta S.C
Sancho, D.C. & Kapoor V.K
J.K. Sharma
Bharat Jhunjhunwala
R.S. Bharadwaj

-2-

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ACHARYA NAGARJUNA UNIVERSITY
II B.Com (General) - III Semester
DSC - IC Corporate Accounting

Unit-I :
Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares.
(including problems)

Unit-II :
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Unit-III :
Valuation of Shares : 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 :
2. Corporate Accounting - RL Gupta & Radha swami.
ACHARYA NAGARJUNA UNIVERSITY
II B.Com (General) - III Semester

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). (including problems)

Unit 2: Measures of Central Tendency:
Characteristics of measures of Central Tendency - Types of Averages - Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Properties of averages and their applications. (including problems)

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Unit 5: Index Numbers:
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. (including problems)

Suggested Readings:
2. Statistics-Problems and Solutions Kapoor V.K.
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
7. Statistics-Theory, Methods and Applications Sancheti, D.C. & Kapoor V.K
ACHARYA NAGARJUNA UNIVERSITY

III B.Com (Computer Applications) - V Semester

DSC - IE  5.2 Cost Accounting


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

Unit-III: Labour : Labour : Control of labour costs - time keeping and time booking - Idle time - Methods of remuneration - labour incentives schemes (including problems)

Unit-IV: Overheads : Overheads: Allocation and apportionment of overheads. (Including problems)

Unit-V: Methods of Costing : Contract Costing (Including problems).

References:

ACHARYA NAGARJUNA UNIVERSITY

III B.Com (Computer Applications) - V Semester

DSC - 2E 5.3 Taxation


Unit-II : Income from Salary (Sec 15 to 17) : Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income. (including problems)

Income from House property (Sec 22 to 27) : Annual value, let-out, self-occupied, deemed to be let-out house, deductions from annual value - computation of income from house property (from Individual point of view). (including problems)

Unit-III : Income from business and profession (Sec 28 to 44) : Chargeability, Deductions expressly allowed and disallowed, General deductions, computation of profits and gains from business and profession (from Individual point of view). (including simple problems)

Unit-IV : Income from capital gains (Sec 45 to 55) - Income from other sources (Sec 56 to 59) : (from Individual point of view) - Chargeability and assessment. (including problems)

Unit-V : Deductions from gross total income - computation of total income of an individual : Deductions under Sec. 80 C to Sec. 80 U - and assessment of total income of individuals. (including simple problems)

References:

2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
ACHARYA NAGARJUNA UNIVERSITY
III B.Com (Computer Applications) - V Semester
DSC - 3E 5.4 Commercial Geography


Unit -II: India - Agriculture: Land Use - Soils - Major crops - Importance of Agriculture - Problems in Agriculture - Agriculture Development.


Unit -IV: India - Minerals and Mining: Minerals - Renewable and non Renewable - Use of Minerals - Mines - Coal, Barites, etc.


References:


3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.


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Chairman
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### Table - 5: III B.Com (General) Semester - V

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Semester - V
DSC - IE 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. (including problems)

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

Unit-III: Labour: Labour: Control of labour costs - time keeping and time booking - Idle time -Methods of remuneration - labour incentives schemes (including problems)

Unit-IV: Overheads: Overheads: Allocation and apportionment of overheads. (including problems)

Unit-V: Methods of Costing: Contract Costing (including problems).

References:

V. Vijaya Kumari
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Bos
Commerce (Un)
V - Semester

DSC - 2E : 5.3 GOODS & SERVICE TAX FUNDAMENTALS


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.
DSC - 3E  5.4 Commercial Geography


Unit-II: India - Agriculture: Land Use - Soils - Major crops - Importance of Agriculture - Problems in Agriculture - Agriculture Development.


Unit-IV: India - Minerals and Mining: Minerals - Renewable and non Renewable - Use of Minerals - Mines - Coal, Barites, etc.


References:


3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.


V. Vijaya Kumari
Chairman
BSO & Commercial
Cluster Elective - 1: Banking and Financial Services

DSC - F 5.5 Central Banking


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.

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 - Effect of liberalization and Globalization - Checking of money laundering and frauds - Demonetisation - Methods of Digitalisation.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.


3. S. Panandiker, 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.


-5-
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).

References:

4. Rural Credit in India, C.S.Rayudu, Mittal Publications.

DSC F 5.7 Project Work.

V. Vijay Kumar
Chairman
Bos Commerce
Cluster Elective - 2 : Insurance

DSC - F  5.5 Life Insurance


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


Unit-V: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement.

References:


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

References:

2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.

DSC F 5.7 Project Work.
Cluster Elective - 3: Retailing

DSC - F 5.5 Purchase Management


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

Unit-IV: Buyer-Supplier Relationships: Transformation of buyer-supplier relationships - Developing and managing collaborative and alliance relationships.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management.

References:


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


References:

DSC F 5.7 Project Work.
Cluster Elective - 4 : 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:

2. Vinod. K. Singhania; Direct Taxes - Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.


References:
5. Vinod. K. Singhania; Direct Taxes- Law and Practice, Taxman Publications

DSC F 5.7 Project Work.